DOCUMENT NUMBER - DATE

## Rosalie Oaks Water and Sewer

Docket No. 080121-WS

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

Polk 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

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Aqua Utilities Florida, Inc.

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## Rosalie Oaks RATE BASE

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

**Schedule of Water Rate Base** 

Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Schedule: A-1 Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

	(1)	(2) Histo	(3) rical Test Year	(4) <b>2007</b>	(5) Pro Forma T	(6) est Year	(7)
Line No.		Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service	77,933	5,446	83,379	21,366	104,746	A-5
2	Utility Land & Land Rights	4,022	0	4,022	0	4,022	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	(23,959)	(662)	(24,621)	(757)	(25,378)	A-9
6	Less: CIAC	(3,296)	0	(3,296)	0	(3,296)	A-12
7	Accumulated Amortization of CIAC	670	22	693	0	693	A-14
8	Acquisition Adjustments	o	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	6,414	6,414	3,971	10,385	A-17, A-3
12	Total Rate Base	55,370	11,221	66,590	24,580	91,170	

#### Schedule of Sewer Rate Base

Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS Schedule: A-2 Page: 1 of 1

Historical Test Year Ending December 31, 2007

1 of 1

Historical 2007 & Pro Forma

Preparer: R Griffin/J Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Histor	rical Test Year		Pro Forma To		•
		Average		Adjusted		Adjusted	
Line		Balance	- <b></b>	Average		Average	Supporting
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Schedules
1	Utility Plant in Service	286,217	5,446	291,663	1,503	293,166	A-6
2	Utility Land & Land Rights	0	0	0	0	0	A-6
3	Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(16,055)	(282)	(16,337)	(5)	(16,342)	A-10
6	Less: CIAC	(8,746)	0	(8,746)	0	(8,746)	A-12
7	Accumulated Amortization of CIAC	1,504	18	1,522	0	1,522	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	8,904	8,904	3,971	12,875	A-17, A-3
12	Total Rate Base	262,919	14,087	277,006	5,468	282,474	• •

#### Schedule of Adjustments to Rate Base

## Florida Public Service Commission

Rosalie Oaks 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 Water Sewer Supporting		(1)	(2)	(3)	(4)
UTILITY PLANT IN SERVICE					Supporting
Allocation of Corporate IT 4,880 4,880 4,880 Allocation of Corp Structures & Improvements 567 567 Allocation of Corp Structures & Improvements 567 567  Total 2007 Adjustments 5,446 5,446  Pro Forma Adjustments 1,503	_				Schedules
Allocation of Corp Structures & Improvements 567 567 567  Total 2007 Adjustments 5,446 5,448  Total 2007 Adjustments 1,503 1,5			4 000		A-5, A-6
Total 2007 Adjustments   5,446   5,446   5,446   7   7   7   7   7   7   7   7   7					
Total 2007 Adjustments   5,446   5,446		. modulation of one or addition a improvements	367	567	
## Pro Forma Adjustments   Allocation of Corporate IT	5		-	-	
## Pro Forma Adjustments ## Allocation of Corporate IT	6	Total 2007 Adjustments	5.446	5 446	
Allocation of Corporate IT	7			0,770	
10   Meter replacement cost   19,950   NA	8	Pro Forma Adjustments			
10 Meter replacement cost 19,950 NA 11 (Less) Retirement of existing meters (86) NA 12 12 13 14 15 15 16 Total Pro Forma Adjustments 21,366 1,503 17 18 UTILITY LAND & LAND RIGHTS A-5, A-6 19	9	Allocation of Corporate IT	1.503	1 503	
11			•		
13 14 15 15 16 Total Pro Forma Adjustments 21,366 1,503 17 18 UTILITY LAND & LAND RIGHTS		(Less) Retirement of existing meters		NA	
Total Pro Forma Adjustments  Total Pro Forma Adjustments  Total 2007 Adjustments  NON-USED & USEFUL  To reflect calculated Adjusted NU&U amounts  CONSTRUCTION WORK IN PROGRESS  Not Applicable  ACCUMULATED DEPRECIATION  ACCUMULATED DEPRECIATION  Allocation of Corporate IT  ACCUMULATED DEPRECIATION  ACCUM			-		
Total Pro Forma Adjustments   21,366   1,503				-	
Total Pro Forma Adjustments   21,366   1,503			-		
17		Total Pro Carmo Adinatos esta			
18    UTILITY LAND & LAND RIGHTS	_	total Pro Porma Adjustments	21,366	1,503	
Total 2007 Adjustments  NON-USED & USEFUL To reflect calculated Adjusted NU&U amounts  CONSTRUCTION WORK IN PROGRESS Not Applicable  ACCUMULATED DEPRECIATION Allocation of Corporate IT 668 668 668 Allocation of Corp Structures & Improvements 5 5 5 7 10 Total 2007 Adjustments  For Forma Adjustments New PCs, Network & Telephone Upgrade Meter Replacements Retirement of existing meters Retirement of existing meters A-7  Total Pro Forma Adjustments		HTH ITV LAND 9 LAND DICHTS			
Total 2007 Adjustments		OTILITY LAND & LAND KIGHIS			A-5, A-6
NON-USED & USEFUL		Total 2007 Adjustments	<del></del>		
NON-USED & USEFUL   To reflect calculated Adjusted NU&U amounts		, otal 2007 Adjustilients		-	
To reflect calculated Adjusted NU&U amounts  CONSTRUCTION WORK IN PROGRESS  Not Applicable  ACCUMULATED DEPRECIATION  Allocation of Corporate IT  Allocation of Corp Structures & Improvements  PSC Depr Rate Correction  (64)  Total 2007 Adjustments  New PCs, Network & Telephone Upgrade  Meter Replacements  Retirement of existing meters  Meter Replacements  Retirement of existing meters  Month Net Acc Depr (Addns less Retirements)  A-9, A-10  A-9, A-		NON-USED & USFFUL			. 7
24 25					A-7
Accumulated Depreciation   A-9, A-10	24	•			
Accumulated Depreciation   A-9, A-10	25	CONSTRUCTION WORK IN PROGRESS			
Accumulated Depreciation  Allocation of Corporate IT Allocation of Corp Structures & Improvements  Allocation of Corp Structures & Improvements  Allocation of Corp Structures & Improvements  Base Sa	26		<del></del>		
29 Allocation of Corporate IT 668 668 30 Allocation of Corp Structures & Improvements 58 58 31	27	.,	=======================================		
Allocation of Corporate IT  Allocation of Corp Structures & Improvements  Allocation of Corp Structures & Improvements  PSC Depr Rate Correction  (64)  Total 2007 Adjustments  Fro Forma Adjustments  New PCs, Network & Telephone Upgrade  Retirement of existing meters  Retirement of existing meters  Allocation of Corporate IT  668  668  668  668  68  68  68  68  6	28	ACCUMULATED DEPRECIATION			Δ_0 Δ_10
Allocation of Corp Structures & Improvements   58   58   58   58   58   58   58   5	29	Allocation of Corporate IT	668	668	7, 7, 7, 10
PSC Depr Rate Correction		Allocation of Corp Structures & Improvements	58	= =	
Total 2007 Adjustments   G62   Z82			-	=	
Total 2007 Adjustments   662   282		PSC Depr Rate Correction	(64)	(444)	
35 36 Pro Forma Adjustments 37 New PCs, Network & Telephone Upgrade 5 38 Meter Replacements 39 Retirement of existing meters (86) NA 40 6 Month Net Acc Depr (Addns less Retirements) 497 NA 41 Salvage 342 NA 42		T.1.10007 5 #	<del></del> _		
36         Pro Forma Adjustments         5         5           37         New PCs, Network & Telephone Upgrade         5         5           38         Meter Replacements         5         NA           39         Retirement of existing meters         (86)         NA           40         6 Month Net Acc Depr (Addns less Retirements)         497         NA           41         Salvage         342         NA           42         -         -           43         -         -           44         -         -           45         -         -           46         Total Pro Forma Adjustments         757         5		l otal 2007 Adjustments	662	282	
37         New PCs, Network & Telephone Upgrade         5         5           38         Meter Replacements         (86)         NA           39         Retirement of existing meters         (86)         NA           40         6 Month Net Acc Depr (Addns less Retirements)         497         NA           41         Salvage         342         NA           42         -         -           43         -         -           44         -         -           45         -         -           46         Total Pro Forma Adjustments         757         5		Du Fann A.P. J. J.			
38         Meter Replacements         (86)         NA           39         Retirement of existing meters         (86)         NA           40         6 Month Net Acc Depr (Addns less Retirements)         497         NA           41         Salvage         342         NA           42         -         -           43         -         -           44         -         -           45         -         -           46         Total Pro Forma Adjustments         757         5		Pro Forma Adjustments	_		
39 Retirement of existing meters (86) NA 40 6 Month Net Acc Depr (Addns less Retirements) 497 NA 41 Salvage 342 NA 42 43 44 45 46 Total Pro Forma Adjustments 757 5			5	5	
40 6 Month Net Acc Depr (Addns less Retirements) 497 NA 41 Salvage 342 NA 42			(00)	***	
41 Salvage 342 NA 42			, ,		
42 43 44 45 46 Total Pro Forma Adjustments	41				
44 45 46 Total Pro Forma Adjustments	42	v	-	147	
45 46 Total Pro Forma Adjustments	43			-	
46 Total Pro Forma Adjustments			-		
		_		-	
47		Total Pro Forma Adjustments	757	5	
	47				

Rosalie Oaks Docket No. 080121-WS

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

Schedule: A-3 Page: 2 of 2

Preparer: R Griffin/J Guastella

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

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description			Schedules A-12
1	CIAC			P-12
2	T. 1. 1.0007 A.P to	_ <del></del>	<del></del>	
3	Total 2007 Adjustments			
4	Sur Survey & divelopments			
5	Pro Forma Adjustments			
6 7	Total Pro Forma Adjustments	-		
8	( State 1 to 7 Strilla 1 to Justinos			
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10		-	-	
11	PSC Depr Rate Correction	22_	18_	
12	Total 2007 Adjustments	22	18	
13				
14	Pro Forma Adjustments			
15			- <del></del>	
16	Total Pro Forma Adjustments	<del></del>	-	
17				
18	ACQUISITION ADJUSTMENTS			
19	Not Applicable	-	-	
20	ACCUMULATED AMOUNT OF ACCUAD INSTMEMTS			
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS	_	_	
22 23	Not Applicable			
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	6,414	8,904	
30				
31	Pro Forma Adjustments		0.574	
32	Deferred Rate Case Expense	3,971	3,971	

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

#### Florida Public Service Commission

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

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

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	palances for this system begin with the date that	at rate base was last esta	blished by PSC
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance		
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	20,848	
J		20,040	
	1998		
	Additions	0	
11	Retirements	0	
12	Adjustments	0	
13	12/31/98 Balance	20,848	4,500
	1999		
14	Additions	11,899	3,323
15	Retirements	0	0
16	Adjustments	0	0
17	12/31/99 Balance	32,747	7,823
	2000		
18	Additions	2,236	624
19	Retirements	0	0
20	Adjustments	0	0
21	12/31/00 Balance	34,983	8,447
			-,
22	2001 Additions	40 400	0.000
22		13,198	9,083
23 24	Retirements	0	0
24 25	Adjustments 12/31/01 Balance	48,181	17,530
25	12/01/01 Dalatice	40,101	17,530

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

#### Florida Public Service Commission

Rosalie Oaks 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

	(1)	(2)	(3)
		Water	Sewer Year End
Line		Year End	Balance
No.	<u>Description</u>	Balance	Dalance
	2002		40.474
26	Additions	10,201	16,174
27	Retirements	0	0
28	Adjustments	0	0 704
29	12/31/02 Balance	58,382	33,704
	2003		0.000
30	Additions	(2)	2,980
31	Retirements	(14,135)	(3,947)
32	Adjustments	0	0 707
33	12/31/03 Balance	44,245	32,737
	2004		
34	Additions	14,893	16,806
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/04 Balance	59,138	49,543
	2005		
38	Additions	20,006	1,735
39	Retirements	(240)	0
40	Adjustments	0	<u>0</u>
41	12/31/05 Balance	78,904	51,278
	2006		004.440
42	Additions	2,100	204,449 0
43	Retirements	0	(0)
44	Adjustments	0	255,727
45	12/31/06 Balance	81,004	255,727
	2007	7.047	45,409
46	Additions	7,647	(3,011)
47	Retirements	(4,059) 0	(3,011)
48	Adjustments	6,358	6,358
49	Allocations	90,950	304,483
50	12/31/07 Balance	90,930	507,700

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

Test Year Average balance

Rosalie Oaks

**Docket No. 080121-WS** 

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

## Florida Public Service Commission

Schedule:

A-5

Page: Preparer: 1 of 3

R Griffin/J Guastella

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

Inite			(1)	(2) Historic	(3) al Test Ye	(4) ar 2007	(5) Pro For	(6) ma Adjusi	(7) tments
INTANGIBLE PLANT   2   301.1   Organization   0   0.00%   0   0   0   0   0   0   0   0   0	Line	Acct		Adjusted	Non-Use	ed & Useful			ed & Useful
2 301.1 Organization 0 0.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
2 301.1 Organization 0 0.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		INITANIO	UDI E DI AAIT					·	
3 302.1 Franchises				•	0.000/			0.000/	
339.1   Other Plant & Misc. Equipment   0   0.00%   0   0   0   5   SOURCE OF SUPPLY & PUMPING PLANT			_					0.00%	0
5         SOURCE OF SUPPLY & PUMPING PLANT           6         303.2         Land & Land Rights         0         0.00%         0           7         304.2         Structures & Improvements         0         0.00%         0           8         305.2         Collect. & Impound Reservoirs         0         0.00%         0           9         306.2         Lake, River & Other Intakes         0         0.00%         0           10         307.2         Wells & Springs         0         0.00%         0           11         308.2         Infiltration Galleries & Tunnels         0         0.00%         0           12         309.2         Supply Mains         4,361         0.00%         0           13         310.2         Power Generation Equipment         0         0.00%         0           13         311.2         Pumping Equipment         0         0.00%         0           15         339.2         Other Plant & Misc. Equipment         0         0.00%         0           16         WATER TREATMENT PLANT         28,621         0.00%         0         0           17         303.3         Land & Land Rights         4,022         0.00%         0								0.00%	0
6 303.2 Land & Land Rights				U	0.00%	١٥	ū	0.00%	0
7         304.2         Structures & Improvements         0         0.00%         0           8         305.2         Collect. & Impound Reservoirs         0         0.00%         0           9         306.2         Lake, River & Other Intakes         0         0.00%         0           10         307.2         Wells & Springs         0         0.00%         0           11         308.2         Infiltration Galleries & Tunnels         0         0.00%         0           12         309.2         Supply Mains         4,361         0.00%         0           13         310.2         Power Generation Equipment         0         0.00%         0           14         311.2         Pumping Equipment         0         0.00%         0           15         339.2         Other Plant & Misc. Equipment         0         0.00%         0           16         WATER TREATMENT PLANT         0         0.00%         0         0           18         304.3         Structures & Improvements         28,621         0.00%         0           19         311.3         Pumping Equipment         778         0.00%         0           20         320.3         Water Tre				0	0.000/		•	0.000/	•
8         305.2         Collect. & Impound Reservoirs         0         0.00%         0         0           9         306.2         Lake, River & Other Intakes         0         0.00%         0         0           10         307.2         Wells & Springs         0         0.00%         0         0           11         308.2         Inflitration Galleries & Tunnels         0         0.00%         0         0           12         309.2         Supply Mains         4,361         0.00%         0         0           13         310.2         Power Generation Equipment         0         0.00%         0         0           13         311.2         Pumping Equipment         3,973         0.00%         0         0           15         339.2         Other Plant & Misc. Equipment         0         0.00%         0         0         0           16         WATER TREATMENT PLANT         303.3         Land & Land Rights         4,022         0.00%         0						i i		0.00%	0
9 306.2 Lake, River & Other Intakes								0.00%	0
10   307.2   Wells & Springs   0   0.00%   0   0   0   0   1   308.2   Infiltration Galleries & Tunnels   0   0.00%   0   0   0   0   0   1   309.2   Supply Mains   4,361   0.00%   0   0   0   0   1   311.2   Power Generation Equipment   0   0.00%   0   0   0   0   0   1   311.2   Pumping Equipment   3,973   0.00%   0   0   0   0   0   0   0   0   0				_				0.00%	0
11         308.2         Infiltration Galleries & Tunnels         0         0.00%         0         0           12         309.2         Supply Mains         4,361         0.00%         0         0           13         310.2         Power Generation Equipment         0         0.00%         0         0           14         311.2         Pumping Equipment         0         0.00%         0         0           15         339.2         Other Plant & Misc. Equipment         0         0.00%         0         0           16         WATER TREATMENT PLANT         0         0.00%         0         0         0           18         304.3         Structures & Improvements         28,621         0.00%         0         0           19         311.3         Pumping Equipment         778         0.00%         0         0           20         320.3         Water Treatment Equipment         778         0.00%         0         0           21         339.3         Other Plant & Misc. Equipment         0         0.00%         0         0           22         TRANSMISSION & DISTRIBUTION PLANT         0         0.00%         0         0           23				_		Į.		0.00%	0
12         309.2         Supply Mains         4,361         0.00%         0         0           13         310.2         Power Generation Equipment         0         0.00%         0         0           14         311.2         Pumping Equipment         3,973         0.00%         0         0           15         339.2         Other Plant & Misc. Equipment         0         0.00%         0         0           16         WATER TREATMENT PLANT         0         0.00%         0         0         0           17         303.3         Land & Land Rights         4,022         0.00%         0         0         0           18         304.3         Structures & Improvements         28,621         0.00%         0         0         0           20         320.3         Water Treatment Equipment         778         0.00%         0         0         0           21         339.3         Other Plant & Misc. Equipment         0         0.00%         0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00%</td> <td>0</td>								0.00%	0
13 310.2 Power Generation Equipment 0 0.00% 0 0 14 311.2 Pumping Equipment 3,973 0.00% 0 0 15 339.2 Other Plant & Misc. Equipment 0 0.00% 0 0 16 WATER TREATMENT PLANT 17 303.3 Land & Land Rights 4,022 0.00% 0 0 18 304.3 Structures & Improvements 28,621 0.00% 0 0 19 311.3 Pumping Equipment 0 0.00% 0 0 20 320.3 Water Treatment Equipment 778 0.00% 0 0 21 339.3 Other Plant & Misc. Equipment 0 0.00% 0 0 22 TRANSMISSION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights 0 0.00% 0 0 24 304.4 Structures & Improvements 0 0.00% 0 0 25 311.4 Pumping Equipment 5,014 0.00% 0 0 26 330.4 Distr. Reservoirs & Standpipes 4,963 0.00% 0 0 27 331.4 Transm. & Distribution Mains 2,382 0.00% 0 0 28 333.4 Services 2,877 0.00% 0 0 29 334.4 Meters & Meter Installations 86 0.00% 0 0 20 339.4 Other Plant & Misc. Equipment 0 0.00% 0 0 31 336.4 Backflow Prevention 0 0.00% 0 0 32 339.4 Other Plant & Misc. Equipment 0 0.00% 0 0 33 339.4 Other Plant & Misc. Equipment 1 0 0.00% 0 0 34 303.5 Land & Land Rights 0 0.00% 0 0 35 304.5 Structures & Improvements 567 0.00% 0 0 36 340.5 Office Furniture & Equipment 129 0.00% 0 0 37 340.51 Computer Equipment 4,880 0.00% 0 1,503 38 341.5 Transportation Equipment 4,880 0.00% 0 1,503 38 341.5 Transportation Equipment 0 0.00% 0 0 39 342.5 Stores Equipment 0 0.00% 0 0				=				0.00%	0
14         311.2         Pumping Equipment         3,973         0.00%         0         0           15         339.2         Other Plant & Misc. Equipment         0         0.00%         0         0           16         WATER TREATMENT PLANT         VAILED TOWN         0         0         0           17         303.3         Land & Land Rights         4,022         0.00%         0         0           18         304.3         Structures & Improvements         28,621         0.00%         0         0           19         311.3         Pumping Equipment         0         0.00%         0         0           20         320.3         Water Treatment Equipment         778         0.00%         0         0           21         339.3         Other Plant & Misc. Equipment         0         0.00%         0         0           21         TRANSMISSION & DISTRIBUTION PLANT         0         0.00%         0         0         0           22         TRANSMISSION & Equipment         0         0.00%         0         0         0           23         304.4         Structures & Improvements         0         0.00%         0         0           25								0.00%	0
15 339.2 Other Plant & Misc. Equipment 0 0.00% 0 0 16 WATER TREATMENT PLANT 17 303.3 Land & Land Rights 4,022 0.00% 0 0 18 304.3 Structures & Improvements 28,621 0.00% 0 0 20 320.3 Water Treatment Equipment 778 0.00% 0 0 21 339.3 Other Plant & Misc. Equipment 0 0.00% 0 0 22 TRANSMISSION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights 0 0.00% 0 0 24 304.4 Structures & Improvements 0 0.00% 0 0 25 311.4 Pumping Equipment 5,014 0.00% 0 0 26 330.4 Distr. Reservoirs & Standpipes 4,963 0.00% 0 0 27 331.4 Transm. & Distribution Mains 2,382 0.00% 0 0 28 333.4 Services 2,877 0.00% 0 0 29 334.4 Meters & Meter Installations 86 0.00% 0 19,864 30 335.4 Hydrants 6,454 0.00% 0 0 31 336.4 Backflow Prevention 0 0.00% 0 0 32 339.4 Other Plant & Misc. Equipment 0 0.00% 0 0 33 GENERAL PLANT 0 0.00% 0 0 34 303.5 Land & Land Rights 0 0.00% 0 0 35 304.5 Structures & Improvements 567 0.00% 0 0 36 340.5 Office Furniture & Equipment 129 0.00% 0 1,503 37 340.51 Computer Equipment 4,880 0.00% 0 1,503 38 341.5 Transportation Equipment 0 0.00% 0 1,503 38 341.5 Transportation Equipment 0 0.00% 0 0 39 342.5 Stores Equipment 0 0.00% 0 0				_				0.00%	0
16         WATER TREATMENT PLANT           17         303.3         Land & Land Rights         4,022         0.00%         0         0           18         304.3         Structures & Improvements         28,621         0.00%         0         0           19         311.3         Pumping Equipment         0         0.00%         0         0           20         320.3         Water Treatment Equipment         778         0.00%         0         0           21         339.3         Other Plant & Misc. Equipment         0         0.00%         0         0           22         TRANSMISSION & DISTRIBUTION PLANT         23         303.4         Land & Land Rights         0         0.00%         0         0           24         304.4         Structures & Improvements         0         0.00%         0         0           25         311.4         Pumping Equipment         5,014         0.00%         0         0           26         330.4         Distribution Mains         2,382         0.00%         0         0           28         333.4         Services         2,877         0.00%         0         0           29         334.4         Meters &						1		0.00%	0
17         303.3         Land & Land Rights         4,022         0.00%         0         0           18         304.3         Structures & Improvements         28,621         0.00%         0         0           19         311.3         Pumping Equipment         0         0.00%         0         0           20         320.3         Water Treatment Equipment         778         0.00%         0         0           21         339.3         Other Plant & Misc. Equipment         0         0.00%         0         0           22         TRANSMISSION & DISTRIBUTION PLANT         2303.4         Land & Land Rights         0         0.00%         0         0           24         304.4         Structures & Improvements         0         0.00%         0         0           25         311.4         Pumping Equipment         5,014         0.00%         0         0           26         330.4         Distr. Reservoirs & Standpipes         4,963         0.00%         0         0           27         331.4         Transm. & Distribution Mains         2,382         0.00%         0         0           28         332.4         Meters & Meter Installations         86         0.00% </td <td></td> <td></td> <td></td> <td>U</td> <td>0.00%</td> <td>ان</td> <td>O</td> <td>0.00%</td> <td>0</td>				U	0.00%	ان	O	0.00%	0
18         304.3         Structures & Improvements         28,621         0.00%         0           19         311.3         Pumping Equipment         0         0.00%         0           20         320.3         Water Treatment Equipment         778         0.00%         0           21         339.3         Other Plant & Misc. Equipment         0         0.00%         0           22         TRANSMISSION & DISTRIBUTION PLANT         0         0.00%         0         0           23         303.4         Land & Land Rights         0         0.00%         0         0           24         304.4         Structures & Improvements         0         0.00%         0         0           25         311.4         Pumping Equipment         5,014         0.00%         0         0           26         330.4         Distr. Reservoirs & Standpipes         4,963         0.00%         0         0           27         331.4         Transm. & Distribution Mains         2,382         0.00%         0         0           28         333.4         Services         2,877         0.00%         0         0           29         334.4         Meters & Meter Installations				4.000	0.000/	ا	•	0.000/	
19       311.3       Pumping Equipment       0       0.00%       0       0         20       320.3       Water Treatment Equipment       778       0.00%       0       0         21       339.3       Other Plant & Misc. Equipment       0       0.00%       0       0         22       TRANSMISSION & DISTRIBUTION PLANT       23       303.4       Land & Land Rights       0       0.00%       0       0         24       304.4       Structures & Improvements       0       0.00%       0       0       0         25       311.4       Pumping Equipment       5,014       0.00%       0       0       0         26       330.4       Distr. Reservoirs & Standpipes       4,963       0.00%       0       0       0         27       331.4       Transm. & Distribution Mains       2,382       0.00%       0       0       0         28       333.4       Services       2,877       0.00%       0       0       0         29       334.4       Meters & Meter Installations       86       0.00%       0       19,864         30       335.4       Hydrants       6,454       0.00%       0       0								0.00%	0
20       320.3       Water Treatment Equipment       778       0.00%       0         21       339.3       Other Plant & Misc. Equipment       0       0.00%       0         22       TRANSMISSION & DISTRIBUTION PLANT       0       0.00%       0       0         23       303.4       Land & Land Rights       0       0.00%       0       0         24       304.4       Structures & Improvements       0       0.00%       0       0         25       311.4       Pumping Equipment       5,014       0.00%       0       0         26       330.4       Distr. Reservoirs & Standpipes       4,963       0.00%       0       0         27       331.4       Transm. & Distribution Mains       2,382       0.00%       0       0         28       333.4       Services       2,877       0.00%       0       0         29       334.4       Meters & Meter Installations       86       0.00%       0       19,864         30       335.4       Hydrants       6,454       0.00%       0       0         31       336.4       Backflow Prevention       0       0.00%       0       0         31       336.						l l		0.00%	0
21       339.3       Other Plant & Misc. Equipment       0       0.00%       0       0         22       TRANSMISSION & DISTRIBUTION PLANT       23       303.4       Land & Land Rights       0       0.00%       0       0         24       304.4       Structures & Improvements       0       0.00%       0       0         25       311.4       Pumping Equipment       5,014       0.00%       0       0         26       330.4       Distr. Reservoirs & Standpipes       4,963       0.00%       0       0         27       331.4       Transm. & Distribution Mains       2,382       0.00%       0       0         28       333.4       Services       2,877       0.00%       0       0         29       334.4       Meters & Meter Installations       86       0.00%       0       19,864         30       335.4       Hydrants       6,454       0.00%       0       0         31       336.4       Backflow Prevention       0       0.00%       0       0         31       336.4       Backflow Prevention       0       0.00%       0       0         33       GENERAL PLANT       0       0.00%       0<				_				0.00%	0
22 TRANSMISSION & DISTRIBUTION PLANT         23 303.4 Land & Land Rights       0 0.00%       0       0         24 304.4 Structures & Improvements       0 0.00%       0       0         25 311.4 Pumping Equipment       5,014 0.00%       0       0         26 330.4 Distr. Reservoirs & Standpipes       4,963 0.00%       0       0         27 331.4 Transm. & Distribution Mains       2,382 0.00%       0       0         28 333.4 Services       2,877 0.00%       0       0         29 334.4 Meters & Meter Installations       86 0.00%       0       19,864         30 335.4 Hydrants       6,454 0.00%       0       0         31 336.4 Backflow Prevention       0 0.00%       0       0         32 339.4 Other Plant & Misc. Equipment       0 0.00%       0       0         33 GENERAL PLANT       0 0.00%       0       0       0         34 303.5 Land & Land Rights       0 0.00%       0       0         35 304.5 Structures & Improvements       567 0.00%       0       0         36 340.5 Office Furniture & Equipment       4,880 0.00%       0       1,503         38 341.5 Transportation Equipment       0 0.00%       0       0         39 342.5 Stores Equipment       0 0.00%								0.00%	0
23       303.4       Land & Land Rights       0       0.00%       0       0         24       304.4       Structures & Improvements       0       0.00%       0       0         25       311.4       Pumping Equipment       5,014       0.00%       0       0         26       330.4       Distr. Reservoirs & Standpipes       4,963       0.00%       0       0         27       331.4       Transm. & Distribution Mains       2,382       0.00%       0       0         28       333.4       Services       2,877       0.00%       0       0         29       334.4       Meters & Meter Installations       86       0.00%       0       19,864         30       335.4       Hydrants       6,454       0.00%       0       0         31       336.4       Backflow Prevention       0       0.00%       0       0         31       336.4       Backflow Prevention       0       0.00%       0       0         32       339.4       Other Plant & Misc. Equipment       0       0.00%       0       0         34       303.5       Land & Land Rights       0       0.00%       0       0				0	0.00%	0	0	0.00%	0
24       304.4       Structures & Improvements       0       0.00%       0         25       311.4       Pumping Equipment       5,014       0.00%       0         26       330.4       Distr. Reservoirs & Standpipes       4,963       0.00%       0         27       331.4       Transm. & Distribution Mains       2,382       0.00%       0         28       333.4       Services       2,877       0.00%       0         29       334.4       Meters & Meter Installations       86       0.00%       0         30       335.4       Hydrants       6,454       0.00%       0         31       336.4       Backflow Prevention       0       0.00%       0         31       336.4       Backflow Prevention       0       0.00%       0         32       339.4       Other Plant & Misc. Equipment       0       0.00%       0         33       GENERAL PLANT       0       0.00%       0       0         34       303.5       Land & Land Rights       0       0.00%       0       0         35       304.5       Structures & Improvements       567       0.00%       0       0         36				_		_			_
25       311.4       Pumping Equipment       5,014       0.00%       0         26       330.4       Distr. Reservoirs & Standpipes       4,963       0.00%       0         27       331.4       Transm. & Distribution Mains       2,382       0.00%       0         28       333.4       Services       2,877       0.00%       0         29       334.4       Meters & Meter Installations       86       0.00%       0         30       335.4       Hydrants       6,454       0.00%       0         31       336.4       Backflow Prevention       0       0.00%       0         32       339.4       Other Plant & Misc. Equipment       0       0.00%       0         33       GENERAL PLANT       0       0.00%       0       0         34       303.5       Land & Land Rights       0       0.00%       0       0         35       304.5       Structures & Improvements       567       0.00%       0       0         36       340.5       Office Furniture & Equipment       4,880       0.00%       0       0         37       340.51       Computer Equipment       4,880       0.00%       0       0								0.00%	0
26       330.4       Distr. Reservoirs & Standpipes       4,963       0.00%       0       0         27       331.4       Transm. & Distribution Mains       2,382       0.00%       0       0         28       333.4       Services       2,877       0.00%       0       0         29       334.4       Meters & Meter Installations       86       0.00%       0       19,864         30       335.4       Hydrants       6,454       0.00%       0       0         31       336.4       Backflow Prevention       0       0.00%       0       0         32       339.4       Other Plant & Misc. Equipment       0       0.00%       0       0         33       GENERAL PLANT       0       0.00%       0       0       0         34       303.5       Land & Land Rights       0       0.00%       0       0         35       304.5       Structures & Improvements       567       0.00%       0       0         36       340.5       Office Furniture & Equipment       129       0.00%       0       0         37       340.51       Computer Equipment       4,880       0.00%       0       0				-				0.00%	0
27       331.4       Transm. & Distribution Mains       2,382       0.00%       0       0         28       333.4       Services       2,877       0.00%       0       0         29       334.4       Meters & Meter Installations       86       0.00%       0       19,864         30       335.4       Hydrants       6,454       0.00%       0       0         31       336.4       Backflow Prevention       0       0.00%       0       0         32       339.4       Other Plant & Misc. Equipment       0       0.00%       0       0         33       GENERAL PLANT       0       0.00%       0       0       0         34       303.5       Land & Land Rights       0       0.00%       0       0         35       304.5       Structures & Improvements       567       0.00%       0       0         36       340.5       Office Furniture & Equipment       129       0.00%       0       0         37       340.51       Computer Equipment       4,880       0.00%       0       0         38       341.5       Transportation Equipment       0       0.00%       0       0								0.00%	0
28       333.4       Services       2,877       0.00%       0       0         29       334.4       Meters & Meter Installations       86       0.00%       0       19,864         30       335.4       Hydrants       6,454       0.00%       0       0         31       336.4       Backflow Prevention       0       0.00%       0       0         32       339.4       Other Plant & Misc. Equipment       0       0.00%       0       0         33       GENERAL PLANT       0       0.00%       0       0       0         34       303.5       Land & Land Rights       0       0.00%       0       0         35       304.5       Structures & Improvements       567       0.00%       0       0         36       340.5       Office Furniture & Equipment       129       0.00%       0       0         37       340.51       Computer Equipment       4,880       0.00%       0       1,503         38       341.5       Transportation Equipment       0       0.00%       0       0         39       342.5       Stores Equipment       0       0.00%       0       0						· •		0.00%	0
29       334.4       Meters & Meter Installations       86       0.00%       0       19,864         30       335.4       Hydrants       6,454       0.00%       0       0         31       336.4       Backflow Prevention       0       0.00%       0       0         32       339.4       Other Plant & Misc. Equipment       0       0.00%       0       0         33       GENERAL PLANT       0       0.00%       0       0       0         34       303.5       Land & Land Rights       0       0.00%       0       0         35       304.5       Structures & Improvements       567       0.00%       0       0         36       340.5       Office Furniture & Equipment       129       0.00%       0       0         37       340.51       Computer Equipment       4,880       0.00%       0       1,503         38       341.5       Transportation Equipment       0       0.00%       0       0         39       342.5       Stores Equipment       0       0.00%       0       0						1		0.00%	0
30       335.4       Hydrants       6,454       0.00%       0       0         31       336.4       Backflow Prevention       0       0.00%       0       0         32       339.4       Other Plant & Misc. Equipment       0       0.00%       0       0         33       GENERAL PLANT       0       0.00%       0       0         34       303.5       Land & Land Rights       0       0.00%       0       0         35       304.5       Structures & Improvements       567       0.00%       0       0         36       340.5       Office Furniture & Equipment       129       0.00%       0       0         37       340.51       Computer Equipment       4,880       0.00%       0       1,503         38       341.5       Transportation Equipment       0       0.00%       0       0         39       342.5       Stores Equipment       0       0.00%       0       0				· ·			-	0.00%	0
31       336.4       Backflow Prevention       0       0.00%       0       0         32       339.4       Other Plant & Misc. Equipment       0       0.00%       0       0         33       GENERAL PLANT       0       0.00%       0       0         34       303.5       Land & Land Rights       0       0.00%       0       0         35       304.5       Structures & Improvements       567       0.00%       0       0         36       340.5       Office Furniture & Equipment       129       0.00%       0       0         37       340.51       Computer Equipment       4,880       0.00%       0       1,503         38       341.5       Transportation Equipment       0       0.00%       0       0         39       342.5       Stores Equipment       0       0.00%       0       0				- •		i i		0.00%	0
32       339.4       Other Plant & Misc. Equipment       0       0.00%       0       0         33       GENERAL PLANT       0       0.00%       0       0         34       303.5       Land & Land Rights       0       0.00%       0       0         35       304.5       Structures & Improvements       567       0.00%       0       0         36       340.5       Office Furniture & Equipment       129       0.00%       0       0         37       340.51       Computer Equipment       4,880       0.00%       0       1,503         38       341.5       Transportation Equipment       0       0.00%       0       0         39       342.5       Stores Equipment       0       0.00%       0       0			•	6,454		- 1		0.00%	0
33 GENERAL PLANT         34 303.5 Land & Land Rights       0 0.00%       0       0         35 304.5 Structures & Improvements       567 0.00%       0       0         36 340.5 Office Furniture & Equipment       129 0.00%       0       0         37 340.51 Computer Equipment       4,880 0.00%       0       1,503         38 341.5 Transportation Equipment       0 0.00%       0       0         39 342.5 Stores Equipment       0 0.00%       0       0						i i		0.00%	0
34       303.5       Land & Land Rights       0       0.00%       0       0         35       304.5       Structures & Improvements       567       0.00%       0       0         36       340.5       Office Furniture & Equipment       129       0.00%       0       0         37       340.51       Computer Equipment       4,880       0.00%       0       1,503         38       341.5       Transportation Equipment       0       0.00%       0       0         39       342.5       Stores Equipment       0       0.00%       0       0				0	0.00%	0	0	0.00%	0
35       304.5       Structures & Improvements       567       0.00%       0       0         36       340.5       Office Furniture & Equipment       129       0.00%       0       0         37       340.51       Computer Equipment       4,880       0.00%       0       1,503         38       341.5       Transportation Equipment       0       0.00%       0       0         39       342.5       Stores Equipment       0       0.00%       0       0						ì			
36       340.5       Office Furniture & Equipment       129       0.00%       0       0         37       340.51       Computer Equipment       4,880       0.00%       0       1,503         38       341.5       Transportation Equipment       0       0.00%       0       0         39       342.5       Stores Equipment       0       0.00%       0       0								0.00%	0
37       340.51       Computer Equipment       4,880       0.00%       0       1,503         38       341.5       Transportation Equipment       0       0.00%       0       0         39       342.5       Stores Equipment       0       0.00%       0       0								0.00%	0
38       341.5       Transportation Equipment       0       0.00%       0       0         39       342.5       Stores Equipment       0       0.00%       0       0								0.00%	0
39 342.5 Stores Equipment 0 0.00% 0 0						I		0.00%	0
						i i	<del>-</del>	0.00%	0
40 343.5 Tools, Shop & Garage Equipment 16.886 0.00% 0 I 0						1		0.00%	0
· · · · · · · · · · · · · · · · · · ·				16,886	0.00%	- 1		0.00%	0
41 344.5 Laboratory Equipment 1,157 0.00% 0 0								0.00%	0
42 345.5 Power Operated Equipment 0 0.00% 0 0						L L		0.00%	0
43 346.5 Communication Equipment 0 0.00% 0 0						ľ		0.00%	0
44 347.5 Miscellaneous Equipment 0 0.00% 0 0								0.00%	0
45 348.5 Other Tangible Plant 0 0.00% 0 0	45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46 TOTAL 87,401 0 21,366	46	TOTA	AL	87,401	-	0	21,366	-	0

Schedule of Water Plant in Service By Primary Account Test Year Average balance Rosalle Oaks Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

A-5 Schedule: 2 of 3

Page; Preparer. R Griffin/J Guastella

_		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
	Acct No.	Account Name	Prior Year 12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
		BLE PLANT	0	0	0	0	Q	0	0	0	0	0	0	0	0	4
2 30		Organization	251	251	251	251	251	251	251	251	251	251	251	251	251	25
	2.1	Franchises	291 0	23) ()	201 0	231	231	201	201	231	231	0	0	0	0	
	9.1	Other Plant & Misc. Equipment E OF SUPPLY & PUMPING PLANT	U	Ū	U	U	v	U	U	·	v	•	•	-	=	
			0	0	n	0	0	0	0	0	0	0	0	0	0	
	3.2	Land & Land Rights	0	0	Ů	0	Ö	0	ñ	ő	ň	ň	ō	ō	Ò	
	4.2	Structures & Improvements	0	o	a	0	ņ	0	0	n	ň	Ö	ŏ	ŏ	ō	
	5.2	Collect. & Impound Reservoirs	0	0	ő	0	ŏ	0	ő	ŏ	ŏ	ň	ň	ō	ō	
	)6.2 )7.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	ŏ	ň	0	ő	ñ	ò	
	)7.2 )8.2	Wells & Springs	0	n	0	ő	ŏ	0	0	Õ	ň	Ö	ŏ	Ŏ	ō	
	)9.2	Infiltration Galleries & Turnels Supply Mains	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	2,692	4,36
			4,500	4,500	4,500	4,500	4,500	4,500	4,300 0	7,500	4,000	7,000	7,000	0	0	.,.
	0.2	Power Generation Equipment	•	_	•	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,9
4 31		Pumping Equipment	3,973 0	3,973 0	3,973 0	0,973	3,513	3,a,3 0	0,973	0,5,0	3,370	0,570	0,0.0	0,0.1	0	•
	9.2	Other Plant & Misc. Equipment	U	v	U	U	v	U	U	•	•	•	•	•	<del>-</del>	
		TREATMENT PLANT	4.000	4.000	4.000	4 002	4.022	4.000	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4.0
	3.3	Land & Land Rights	4,022	4,022	4,022	4,022	4,022	4,022	27,918	29,441	29,441	29,441	29,441	29,441	29,441	28,6
	14.3	Structures & Improvements	27,918	27,918	27 918	27,918	27,918	27,918	•	29, <del>44</del> 1 0	29,441	29,441	29,441	29,777	25,777	20,0
	11,3	Pumping Equipment	0	0	0	0	0	0	0	778	778	778	778	778	778	7
	20.3	Water Treatment Equipment	778	778	778	778	778	778	778		1/0	,,,	,,0	,,0	,,,	•
	39.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	U	U	٠	U	4	
		AISSION & DISTRIBUTION PLANT	_	_		•			•		^	0	0	o	a	
	3.4	Land & Land Rights	0	0	0	0	0	0	0	0	0		0	0	Ö	
	)4,4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	_	_	•	5.0
	1.4	Pumping Equipment	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014 5,051	5,014 5,051	4,9
	30.4	Distr. Reservoirs & Standpipes	4,860	4,860	4,860	4,860	4,860	4,860	5,051	5,051	5,051	5,051	5,051			2,3
	31.4	Transm. & Distribution Mains	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	2,099	5,779 2,877	2,8
	3.4	Services	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877	2,877		
	14.4	Meters & Meter Installations	86	86	86	86	86	86	86	86	86	86	86	86	86	6.4
	35.4	Hydrants	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	0,4
	6.4	Backflow Prevention	0	0	0	0	0	0	0	Ō	0	0	0	0	0	
2 33	39.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	O	0	0	O	0	D	
3 GE	ENER/	AL PLANT											_	_	_	
4 30	3.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	Ō	0	0	
5 30	04.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 34	10.5	Office Furniture & Equipment	129	129	129	129	129	129	129	129	129	129	129	129	129	
7 34	10.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	Ø	0	
8 34	11.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	o	0	0	
9 34	12.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	13.5	Tools, Shop & Garage Equipment	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,
	14.5	Laboratory Equipment	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,1
	15.5	Power Operated Equipment	0	O	. 0	. 0	0	0	0	0	0	0	0	0	0	
	16.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	17.5	Miscellaneous Equipment	Ō	Ō	0	0	0	0	0	0	0	0	0	a	0	
	18.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	TOT	AL	81,004	81,004	81,004	81,004	81,004	81,004	81,196	82,719	82,719	82,719	82,719	82,719	84,593	81,9

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5 Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1 IN	NTANG	IBLE PLANT														
2 3	01.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 3	02.1	Franchises	251	251	251	251	251	251	251	251	251	251	251	251	251	251
4 3	39.1	Other Plant & Misc. Equipment	0	0	0	0	0	- 0	0	0	0	0	-0	0	0	0
5 <b>S</b>	OURCE	E OF SUPPLY & PUMPING PLANT											•	•	•	-
6 3	03.2	Land & Land Rights	0	0	0	0	0	O	0	0	0	0	0	0	0	0
7 30	04.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	ō	ō	ō	Ö
8 30		Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 30	06.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	Ō	ō	ō	ō	ō
10 30	07.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	Ō	Ō	Ŏ	Q
	08.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 30	09.2	Supply Mains	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4.500	4,500	2.692	4,361
13 3	10.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	11.2	Pumping Equipment	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3.973	3,973
15 33	39.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	o
		TREATMENT PLANT														
17 30	03.3	Land & Land Rights	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4.022	4.022	4,022
		Structures & Improvements	27,918	27,918	27,918	27,918	27,918	27,918	27,918	29,441	29,441	29,441	29,441	29,441	29,441	28,621
19 3	11.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 32	20.3	Water Treatment Equipment	778	778	778	778	778	778	778	778	778	778	778	778	778	778
21 3	39.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 TI	RANSM	MISSION & DISTRIBUTION PLANT											•	-	-	•
23 30	03.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 30	04.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	Ò	ŏ	ō	Õ
25 31	11.4	Pumping Equipment	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5,014	5.014	5.014	5,014	5.014
26 33	30.4	Distr. Reservoirs & Standpipes	4,860	4,860	4,860	4,860	4,860	4.860	5,051	5,051	5,051	5.051	5,051	5,051	5.051	4,963
27 33	31,4	Transm. & Distribution Mains	2,099	2,099	2,099	2,099	2,099	2,099	2.099	2,099	2,099	2.099	2.099	2.099	5,779	2,382
28 33	33.4	Services	2,877	2.877	2,877	2,877	2,877	2,877	2.877	2.877	2.877	2,877	2,877	2,877	2,877	2,877
29 33	34,4	Meters & Meter Installations	86	86	86	86	86	86	86	86	86	86	86	86	86	86
30 33	35.4	Hydrants	6,454	6,454	6,454	6,454	6,454	6.454	6,454	6.454	6.454	6.454	6.454	6,454	6.454	6,454
31 33	36.4	Backflow Prevention	0	0	0	0	0	. 0	. 0	. 0	. 0	0	0	0,	0,.01	0,101
32 33	39.4	Other Plant & Misc, Equipment	0	0	0	0	0	0	O	0	0	0	Ď	Ď	ō	ō
33 G	ENERA	AL PLANT											-	•	·	·
34 30	03.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 30	04.5	Structures & Improvements	548	560	560	560	560	573	573	573	573	573	573	573	573	567
36 34	40.5	Office Furniture & Equipment	129	129	129	129	129	129	129	129	129	129	129	129	129	129
37 34	40.51	Computer Equipment	3,855	4,032	4,393	4,445	4,573	4,672	4,829	4,933	5,252	5,451	5,499	5,716	5,785	4,880
38 34	41.5	Transportation Equipment	0	0	0	0	0	. 0	0	0	0	0	0	0	-,. 50	0
39 34	42.5	Stores Equipment	0	0	0	0	0	0	0	0	0	G.	0	ō	ō	Ď
40 34	43.5	Tools, Shop & Garage Equipment	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16,886	16.886	16.886
41 34		Laboratory Equipment	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,157
42 34	45.5	Power Operated Equipment	0	0	<sup>'</sup> 0	· O	. 0	0	0	0	0	0	0	0	0	,,,,,
43 34	46.5	Communication Equipment	0	0	0	0	0	0	0	0	0	Ó	Ó	ō	ŏ	Ô
44 34		Miscellaneous Equipment	0	0	0	0	0	0	ō	Ō	Ō	Ō	ŏ	ŏ	ŏ	ŏ
45 34	48.5	Other Tangible Plant	0	0	0	0	0	0	0	Ô	0	0	Ō	ŏ	ō	Ō
46	ATOT	aL.	85,407	85,596	85,957	86,009	86,137	86,249	86,597	88,225	88,544	88,743	88,791	89,008	90,950	87,401
								^								
47		Subtotal Land & Land Rights	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule:

A-6

Page:

1 of 3

Preparer: R Griffin/J Guastella

TANGBLE PLANT   Organization		I	Provide the Average Sewer Plant in Serv (1)	(2)	(3)	(4)	(5)	(6)	(7)
No.   Account Name   Balance   % Balance   Amount   % Amount   % Amount   Name   Salance   Amount   % Amount   Name   N		A							
TANGBLE PLANT   Organization			A consumt Marrie				Amount -		Amount
51.1 Organization         0         0.00%         0         0.00%           22.1 Franchises         251 0.00%         0         0.00%           89.1 Other Plant & Misc. Equipment         0         0.00%         0         0.00%           51.2 Land & Land Rights         0         0.00%         0         0.00%           52.2 Structures & Improvements         5.403         0.00%         0         0.00%           52.2 Structures & Improvements         5.403         0.00%         0         0.00%           60.2 Collection Sewers - Force         223,258         0.00%         0         0.00%           61.2 Collection Sewers - Force         223,258         0.00%         0         0.00%           62.2 Special Collecting Structures         0         0.00%         0         0.00%           62.2 Services to Customers         1,599         0.00%         0         0.00%           62.2 Flow Measuring Devices         887         0.00%         0         0         0.00%           63.2 Other Plant & Misc. Equipment         0         0.00%         0         0         0.00%           83.1 Structures & Improvements         0         0.00%         0         0         0.00%           85.3 Structures & Impr				Dalaille	70	Dalaille	Allount		runount
22.1   Franchises   251   0.00%   0   0.				n	0.00%	اه	n	0.00%	0
19.1   Other Plant & Misc. Equipment   0   0.00%   0   0   0			•					_	ō
									ŏ
53.2 Land & Land Rights         0         0.00%         0         0.00%           42 Structures & Improvements         5.43         0.00%         0         0         0.00%           55.2 Power Generation Equipment         0         0.00%         0         0         0.00%           61.2 Collection Sewers - Force         223,259         0.00%         0         0         0.00%           61.2 Collection Sewers - Gravity         10,321         0.00%         0         0         0.00%           62.2 Services to Customers         1,599         0.00%         0         0         0.00%           62.2 Flow Measuring Devices         887         0.00%         0         0         0.00%           62.2 Flow Measuring Devices         887         0.00%         0         0         0.00%           62.2 Flow Measuring Installations         0         0.00%         0         0         0.00%           62.2 Town Measuring Installations         0         0.00%         0         0         0.00%           62.2 Town Measuring Installations         0         0.00%         0         0         0.00%           62.2 Town Stranger Measuring Installations         0         0.00%         0         0         0.00% </td <td></td> <td></td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td>•</td> <td>0.0070</td> <td></td> <td>J</td> <td></td> <td>_</td>			· · · · · · · · · · · · · · · · · · ·	•	0.0070		J		_
Structures & Improvements				0	0.00%	0	0	0.00%	0
55.2   Power Generation Equipment   0   0.00%   0   0   0.00%     60.2   Collection Sewers - Force   223,259   0.00%   0   0   0.00%     61.2   Collection Sewers - Gravity   10,321   0.00%   0   0.00%     62.2   Special Collecting Structures   0   0.00%   0   0.00%     62.2   Species to Customers   1,599   0.00%   0   0.00%     63.2   Services to Customers   1,599   0.00%   0   0.00%     63.2   Flow Measuring Devices   887   0.00%   0   0.00%     63.2   Collection Sewers   0   0.00%   0   0.00%     63.2   Flow Measuring Devices   887   0.00%   0   0.00%     63.2   Collection Sewers   0   0.00%   0   0.00%     63.3   Structures & Improvements   0   0.00%   0   0.00%     63.3   Other Plant & Misc. Equipment   0   0.00%   0   0.00%     63.3   Other Plant & Misc. Equipment   0   0.00%   0   0.00%     63.3   Other Plant & Misc. Equipment   0   0.00%   0   0.00%     63.3   Other Plant & Misc. Equipment   0   0.00%   0   0.00%     63.4   Structures & Improvements   162   0.00%   0   0.00%     63.4   Structures & Improvements   162   0.00%   0   0.00%     63.4   Structures & Improvements   0   0.00%   0   0.00%     63.4   Other Plant & Misc. Equipment   12,392   0.00%   0   0.00%     63.4   Other Plant & Misc. Equipment   12,392   0.00%   0   0.00%     63.4   Structures & Improvements   0   0.00%   0   0.00%     63.5   Fourt Generation Equipment   0   0.00%   0   0.00%     63.6   Equipment   0   0.00%   0   0.00%     63.6   Equipment   0   0.00%   0			<del>-</del>	_		0		0.00%	0
60.2   Collection Sewers - Force   223,259   0.00%   0   0   0.00%     61.2   Collection Sewers - Gravity   10,321   0.00%   0   0   0.00%     62.2   Special Collecting Structures   0   0.00%   0   0.00%     62.2   Special Collecting Structures   0   0.00%   0   0.00%     62.2   Special Collecting Structures   0   0.00%   0   0.00%     62.2   Flow Measuring Installations   0   0.00%   0   0.00%     63.2   Structures Equipment   0   0.00%   0   0.00%     63.2   Cher Plant & Misc. Equipment   0   0.00%   0   0.00%     63.2   Other Plant & Misc. Equipment   0   0.00%   0   0.00%     63.3   Structures & Improvements   0   0.00%   0   0.00%     63.4   Structures & Improvements   0   0.00%   0   0.00%     63.5   Structures & Improvements   0   0.00%   0   0.00%     63.3   Structures & Improvements   0   0.00%   0   0.00%     63.3   Structures & Improvements   0   0.00%   0   0.00%     63.3   Structures & Improvements   0   0.00%   0   0.00%     63.5   Structures & Improvements   0   0.00%   0   0.00%     63.2   Structures & Improvements   0   0.00%   0   0.00%     63.3   Structures & Improvements   17,004   0.00%   0   0.00%     63.3   Other Plant & Misc. Equipment   17,004   0.00%   0   0.00%     63.4   Land Rights   0   0.00%   0   0.00%   0   0.00%     63.5   Structures & Improvements   162   0.00%   0   0.00%     63.4   Land Rights   0   0.00%   0   0.00%   0   0.00%     63.4   Land Rights   0   0.00%   0   0.00%   0   0.00%     63.4   Land & Structures & Improvement   12,392   0.00%   0   0.00%     63.5   Land & Land Rights   0   0.00%   0   0.00%   0   0.00%     63.6   Structures & Improvements   0   0.00%   0   0.00%     63.6   Structures & Improvements   0   0.00%   0   0.00%     63.6   Structures & Improvements   0   0.00%   0   0.00%     64.5   Structures & Improvements   0   0.00%   0   0.00%     65.6   Structures & Improvem			·			0	0	0.00%	0
61.2 Collection Sewers - Gravity         10,32T 0.00%         0 0.00%         0 0.00%           62.2 Special Collecting Structures         0 0.00%         0 0.00%         0 0.00%           63.2 Services to Customers         1,599 0.00%         0 0.00%         0 0.00%           64.2 Flow Measuring Devices         887 0.00%         0 0.00%         0 0.00%           65.2 Flow Measuring Installations         0 0.00%         0 0.00%         0 0.00%           89.2 Other Plant & Misc. Equipment         0 0.00%         0 0.00%         0 0.00%           83.3 Land & Land Rights         0 0.00%         0 0.00%         0 0.00%           53.3 Structures & Improvements         0 0.00%         0 0.00%         0 0.00%           55.3 Power Generation Equipment         0 0.00%         0 0.00%         0 0.00%           77.3 Pumping Equipment         17,604         0.00%         0 0.00%           77.3 Pumping Equipment         17,604         0.00%         0 0.00%           89.3 Other Plant & Misc. Equipment         0 0.00%         0 0.00%           854.4 Land Rights         0 0.00%         0 0.00%           84.4 Structures & Improvements         162 0.00%         0 0.00%           854.5 Very Ceneration Equipment         7,642 0.00%         0 0.00%           814.4				223,259		0	0	0.00%	0
82.2 Special Collecting Structures         0         0.00%         0         0.00%           83.2 Services to Customers         1,599         0.00%         0         0.00%           64.2 Flow Measuring Installations         0         0.00%         0         0.00%           85.2 Flow Measuring Installations         0         0.00%         0         0.00%           85.2 Other Plant & Misc. Equipment         0         0.00%         0         0.00%           85.3 Land & Land Rights         0         0.00%         0         0.00%           84.3 Structures & Improvements         0         0.00%         0         0.00%           85.3 Power Generation Equipment         0         0.00%         0         0.00%           77.3 Receiving Wells         3.058         0.00%         0         0.00%           89.3 Other Plant & Misc. Equipment         17.604         0.00%         0         0.00%           71.3 Pumping Equipment         17.604         0.00%         0         0.00%         0         0.00%           81.4 Land Rights         0         0.00%         0         0.00%         0         0.00%         0         0.00%         0         0.00%         0         0.00%         0         0.00% </td <td></td> <td></td> <td></td> <td>10,321</td> <td>0.00%</td> <td>0</td> <td>0</td> <td>0.00%</td> <td>0</td>				10,321	0.00%	0	0	0.00%	0
63.2 Services to Customers         1,599         0.00%         0         0.00%           64.2 Flow Measuring Installations         0         0.00%         0         0.00%           65.2 Flow Measuring Installations         0         0.00%         0         0.00%           89.2 Other Plant & Misc. Equipment         0         0.00%         0         0.00%           YSTEM PUMPINO PLANT         0         0.00%         0         0         0.00%           54.3 Structures & Improvements         0         0.00%         0         0         0.00%           55.3 Power Generation Equipment         0         0.00%         0         0         0.00%           77.3 Pumping Equipment         17,604         0.00%         0         0         0.00%           89.3 Other Plant & Misc. Equipment         17,604         0.00%         0         0.00%           85.4 Structures & Improvements         162         0.00%         0         0.00%           155.4 Power Generation Equipment         7,842         0.00%         0         0.00%           181.4 Plant Sewers         0         0.00%         0         0.00%           181.4 Plant Sewers         0         0.00%         0         0.00%			· · · · · · · · · · · · · · · · · · ·	0	0.00%	0	0	0.00%	0
64.2 Flow Measuring Devices         887         0.00%         0         0.00%           65.2 Flow Measuring Installations         0         0.00%         0         0.00%           89.2 Other Plant & Misc. Equipment         0         0.00%         0         0.00%           89.2 Other Plant & Misc. Equipment         0         0.00%         0         0.00%           87.3 Land & Land Rights         0         0.00%         0         0.00%           84.3 Structures & Improvements         0         0.00%         0         0.00%           85.3 Power Generation Equipment         0         0.00%         0         0.00%           77.3 Pumping Equipment         17.604         0.00%         0         0         0.00%           89.3 Other Plant & Misc. Equipment         0         0.00%         0         0         0.00%           88.4 Land Rights         0         0.00%         0         0         0.00%           854.4 Structures & Improvements         162         0.00%         0         0         0.00%           854.4 Structures & Improvements         162         0.00%         0         0         0.00%           864.5 Teatment & Disposal Equipment         7,242         0.00%         0         0			· -	1,599	0.00%	0	0	0.00%	0
85.2   Flow Measuring Installations   0   0.00%   0   0   0.00%				887	0.00%	0	0	0.00%	0
1832   Other Plant & Misc. Equipment   0   0.00%   0   0   0			——————————————————————————————————————	0	0.00%		0		0
53.3   Land & Land Rights   0 0.00%   0 0.00%   0 0.00%				0	0.00%	0	0	0.00%	0
Section   Structures & Improvements		YSTEN				Į			
1.55.3   Power Generation Equipment   0   0.00%   0   0   0.00%			<u> </u>						0
170.3   Receiving Wells   3,058   0,00%   0   0   0,00%   171.3   Pumping Equipment   17,604   0,00%   0   0   0,00%   171.3   Pumping Equipment   17,604   0,00%   0   0   0,00%   0			Structures & Improvements						0
171.3   Pumping Equipment   17,604   0.00%   0   0.0			• •	_		L.			0
REATMENT AND DISPOSAL PLANT			and the second s	•			_		0
REATMENT AND DISPOSAL PLANT  153.4 Land & Land Rights 0 0.00% 0 0 0.00%  154.4 Structures & Improvements 162 0.00% 0 0 0.00%  155.4 Power Generation Equipment 0 0.00% 0 0 0.00%  180.4 Treatment & Disposal Equipment 7,842 0.00% 0 0 0.00%  180.4 Treatment & Disposal Equipment 7,842 0.00% 0 0 0.00%  180.4 Treatment & Disposal Equipment 7,842 0.00% 0 0 0.00%  181.4 Plant Sewers 0 0.00% 0 0 0.00%  182.4 Outfall Sewer Lines 0 0.00% 0 0 0.00%  182.4 Outfall Sewer Lines 0 0.00% 0 0 0.00%  182.4 Outfall Sewer Lines 0 0.00% 0 0 0.00%  182.5 Land & Land Rights 0 0.00% 0 0 0.00%  182.6 Structures & Improvements 0 0.00% 0 0 0.00%  154.5 Structures & Improvements 0 0.00% 0 0 0.00%  155.5 Power Generation Equipment 0 0.00% 0 0 0.00%  157.5 Pumping Equipment 0 0.00% 0 0 0.00%  157.5 Pumping Equipment 0 0.00% 0 0 0.00%  181.5 Plant Sewers 0 0.00% 0 0 0.00%  181.5 Plant Sewers 0 0.00% 0 0 0.00%  181.5 Plant Sewers 0 0.00% 0 0 0.00%  182.6 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00%  152.8 Franchises 0 0.00% 0 0 0.00%  153.6 Land & Land Rights 0 0.00% 0 0 0.00%  155.6 Power Generation Equipment 0 0.00% 0 0 0.00%  155.6 Power Generation Equipment 0 0.00% 0 0 0.00%  155.6 Power Generation Equipment 0 0.00% 0 0 0.00%  155.6 Power Generation Equipment 0 0.00% 0 0 0.00%  155.6 Power Generation Equipment 0 0.00% 0 0 0.00%  156.6 Reuse Services 0 0.00% 0 0 0.00%  157.6 Reuse Meter's & Meter Installations 0 0.00% 0 0 0.00%  156.7 Reuse Meter's & Improvements 0 0.00% 0 0 0.00%  156.7 Computer Equipment 0 0.00% 0 0 0.00%  156.7 Tomputer Equipment 0 0.00% 0 0.00%  156.7 Tomputer Equipment 0 0.00% 0 0 0.00%  156.7 Tomputer Equipment 0 0.00% 0 0 0.00%  156.7 Tomputer Equipment 0 0.00% 0 0 0.00%  156.7 Power Operated Equipment 0 0.00% 0 0.00%									0
153.4   Land & Land Rights   0   0.00%   0   0   0.00%     154.4   Structures & Improvements   162   0.00%   0   0   0.00%     155.4   Power Generation Equipment   0   0.00%   0   0   0.00%     181.4   Plant Sewers   0   0.00%   0   0   0.00%     181.4   Other Plant & Misc. Equipment   12,392   0.00%   0   0   0.00%     181.5   Structures & Improvements   0   0.00%   0   0   0.00%     155.5   Structures & Improvements   0   0.00%   0   0   0.00%     157.5   Power Generation Equipment   0   0.00%   0   0   0.00%     171.5   Pumping Equipment   0   0.00%   0   0   0.00%     181.5   Plant & Disposal Equipment   0   0.00%   0   0   0.00%     181.5   Plant & Disposal Equipment   0   0.00%   0   0   0.00%     181.5   Plant & Bowers   0   0.00%   0   0   0.00%     185.6   Other Plant & Misc. Equipment   0   0.00%   0   0   0.00%     185.5   Other Plant & Misc. Equipment   0   0.00%   0   0   0.00%     185.6   Evase Distribution Reservoirs   0   0.00%   0   0   0.00%     185.6   Evase Return & Disposal Equipment   0   0.00%   0   0   0.00%     185.6   Franchises   0   0.00%   0   0   0.00%     185.6   Evase Return Britaliations   0   0.00%   0   0   0.00%     185.6   Evase Return & Disposal Equipment   0   0.00%   0   0   0.00%     186.6   Reuse Services   0   0.00%   0   0   0.00%     187.6   Reuse Meters & Meter Installations   0   0.00%   0   0   0.00%     187.6   Reuse Meters & Improvements   0   0.00%   0   0   0.00%     187.7   Equipment   0   0.00%   0   0   0.00%     187.8   Reuse Equipment   0   0.00%   0   0   0.00%     188.9   Other Plant & Misc. Equipment   0   0.00%   0   0.00%     188.9   Other Plant & Misc. Equipment   0   0.00%   0   0.00%     189.9   Other Plant & Misc. Equipment   0   0.00%   0   0.00%     189.9   Other Plant & Misc. Equipment   0   0.00%   0   0.00%     189.9   Other Plant & Misc. Equipment   0   0.00%   0   0.00%     189.9			• •	0	0.00%	0	0	0.00%	0
162   0.00%   0				_	0.004	ا _	_	0.000	
1.55.4   Power Generation Equipment   0   0.00%   0   0   0.00%   1.55.4   Power Generation Equipment   7,842   0.00%   0   0   0.00%   1.55.4   Plant Sewers   0   0.00%   0   0   0.00%   1.55.5   0.00%   0   0.00%   0   0.00%   1.55.5   0.00%   0   0.00%									0
1880.4   Treatment & Disposal Equipment   7,842   0.00%   0   0.00%			•						0
181.4   Plant Sewers   0   0.00%   0   0   0.00%     182.4   Outfalf Sewer Lines   0   0.00%   0   0   0.00%     182.4   Outfalf Sewer Lines   0   0.00%   0   0   0.00%     12.392   0.00%   0   0   0.00%     12.392   0.00%   0   0   0.00%     12.392   0.00%   0   0   0.00%     12.392   0.00%   0   0   0.00%     15.5   Land & Land Rights   0   0.00%   0   0   0.00%     15.5.5   Structures & Improvements   0   0.00%   0   0   0.00%     15.5.5   Power Generation Equipment   0   0.00%   0   0   0.00%     15.5   Power Generation Equipment   0   0.00%   0   0   0.00%     15.5   Pumping Equipment   0   0.00%   0   0   0.00%     15.5   Power Generation Equipment   0   0.00%   0   0   0.00%     15.5   Power Generation Equipment   0   0.00%   0   0   0.00%     15.5   Power Generation Equipment   0   0.00%   0   0   0.00%     15.5   Plant Sewers   0   0.00%   0   0   0.00%     15.5   Plant Sewers   0   0.00%   0   0   0.00%     15.5   Plant Sewers   0   0.00%   0   0   0.00%     15.5   Other Plant & Misc. Equipment   0   0.00%   0   0   0.00%     15.6   Eranchises   0   0.00%   0   0   0.00%     15.5   Land & Land Rights   0   0.00%   0   0   0.00%     15.6   Equipment   0   0.00%   0   0   0.00%     15.6   Power Generation Equipment   0   0.00%   0   0   0.00%     15.6   Reuse Meters & Meter Installations   0   0.00%   0   0   0.00%     15.6   Reuse Transmission & Distr. Sys.   0   0.00%   0   0   0.00%     15.6   Reuse Transmission & Distr. Sys.   0   0.00%   0   0   0.00%     15.6   Reuse Transmission & Distr. Sys.   0   0.00%   0   0   0.00%     15.5   Pompting Equipment   0   0.00%   0   0   0.00%     15.5   Pompting Equipment   3   0.00%   0   0   0.00%     15.5   Pompting Equipment   3   0.00%   0   0   0.00%     15.5   Pompting Equipment   0   0.00%   0   0.00%     15.5   Power Operated Equipment   0						_			0
182.4   Outfall Sewer Lines									0
12,392   0.00%   0   0.00%						-			Ö
SECLAIMED WATER TREATMENT PLANT   153.5   Land & Land Rights   0   0.00%   0									0
153.5   Land & Land Rights   0   0.00%   0   0   0.00%   154.5   Structures & Improvements   0   0.00%   0   0.00%   0   0   0.00%   0   0   0.00%   0   0   0.00%   0   0   0.00%   0   0   0.00%   0   0.0				12,352	0.0078	٠ı	U	0.0076	Ū
1.554.5   Structures & Improvements   0   0.00%   0   0   0.00%				O	0.00%	n	0	0.00%	0
1.55.5   Power Generation Equipment   0   0.00%   0   0   0.00%			<del>-</del>						ŏ
1.5   Pumping Equipment   0   0.00%   0   0   0.00%			<del>-</del>						0
174.5   Reuse Distribution Reservoirs   0   0.00%   0   0   0.00%     181.5   Plant Sewers   0   0.00%   0   0.00%     181.5   Plant Sewers   0   0.00%   0   0   0.00%     181.5   Plant Sew			• •			-			Ö
10				-		_			0
10									0
10									0
RECLAIMED WATER DISTRIBUTION PLANT  352.6 Franchises 0 0.00% 0 0.00%  353.6 Land & Land Rights 0 0.00% 0 0 0.00%  354.6 Structures & Improvements 0 0.00% 0 0 0.00%  355.6 Power Generation Equipment 0 0.00% 0 0 0.00%  366.6 Reuse Services 0 0.00% 0 0 0.00%  367.6 Reuse Meters & Meter Installations 0 0.00% 0 0 0.00%  367.6 Reuse Transmission & Distr. Sys. 0 0.00% 0 0 0.00%  368.6 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00%  368.7 Structures & Improvements 567 0.00% 0 0 0.00%  369.7 Office Furniture & Equipment 31 0.00% 0 0 0.00%  391.7 Transportation Equipment 4,880 0.00% 0 1,503 0.00%  392.7 Stores Equipment 0 0.00% 0 0 0.00%  393.7 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00%  394.7 Laboratory Equipment 170 0.00% 0 0 0.00%  395.7 Power Operated Equipment 0 0.00%				0	0.00%	0	0	0.00%	0
1.53.6   Land & Land Rights   0   0.00%   0   0   0.00%     1.55.6   Structures & Improvements   0   0.00%   0   0   0.00%     1.55.6   Power Generation Equipment   0   0.00%   0   0   0.00%     1.55.6   Reuse Services   0   0.00%   0   0   0.00%     1.55.6   Reuse Meters & Meter Installations   0   0.00%   0   0   0.00%     1.55.6   Reuse Meters & Meter Installations   0   0.00%   0   0   0.00%     1.55.6   Reuse Meters & Meter Installations   0   0.00%   0   0   0.00%     1.55.6   Reuse Transmission & Distr. Sys.   0   0.00%   0   0   0.00%     1.55.6   Reuse Transmission & Distr. Sys.   0   0.00%   0   0   0.00%     1.55.7   Land & Misc. Equipment   0   0.00%   0   0   0.00%     1.55.7   Land & Land Rights   0   0.00%   0   0   0.00%     1.55.7   Computer Equipment   0   0.00%   0   0   0.00%     1.50.7   Computer Equipment   0									
1.554.6   Structures & Improvements   0   0.00%   0   0   0.00%   0.	3	52.6	Franchises	0	0.00%	1	0		0
1.55.6   Power Generation Equipment   0   0.00%   0   0   0.00%   0.	35	53.6	Land & Land Rights				0		0
366.6         Reuse Services         0         0.00%         0         0.00%           367.6         Reuse Meters & Meter Installations         0         0.00%         0         0         0.00%           367.6         Reuse Meters & Meter Installations         0         0.00%         0         0         0.00%           367.6         Reuse Transmission & Distr. Sys.         0         0.00%         0         0         0.00%           368.6         Other Plant & Misc. Equipment         0         0.00%         0         0         0.00%           363.7         Land & Land Rights         0         0.00%         0         0         0.00%           364.7         Structures & Improvements         567         0.00%         0         0         0.00%           369.7         Office Furniture & Equipment         31         0.00%         0         0         0.00%           369.7         Computer Equipment         4,880         0.00%         0         1,503         0.00%           369.7         Transportation Equipment         0         0.00%         0         0         0.00%           369.7         Stores Equipment         0         0.00%         0         0         0.00% <td></td> <td></td> <td></td> <td>_</td> <td></td> <td>- 1</td> <td>-</td> <td></td> <td>0</td>				_		- 1	-		0
367.6         Reuse Meters & Meter Installations         0         0.00%         0         0.00%           371.6         Pumping Equipment         0         0.00%         0         0.00%           375.6         Reuse Transmission & Distr. Sys.         0         0.00%         0         0         0.00%           389.6         Other Plant & Misc. Equipment         0         0.00%         0         0         0.00%           3ENERAL PLANT         0         0.00%         0         0         0.00%         0         0.00%           353.7         Land & Land Rights         0         0.00%         0         0         0.00%           390.7         Office Furniture & Equipment         31         0.00%         0         0         0.00%           390.71         Computer Equipment         4,880         0.00%         0         1,503         0.00%           391.7         Transportation Equipment         0         0.00%         0         0.00%         0         0.00%           392.7         Stores Equipment         0         0.00%         0         0.00%         0         0.00%           393.7         Tools, Shop & Garage Equipment         0         0.00%         0						1			0
10						_			0
375.6         Reuse Transmission & Distr. Sys.         0         0.00%         0         0         0.00%           389.6         Other Plant & Misc. Equipment         0         0.00%         0         0         0.00%           3ENERAL PLANT         353.7         Land & Land Rights         0         0.00%         0         0         0.00%           354.7         Structures & Improvements         567         0.00%         0         0         0.00%           390.7         Office Furniture & Equipment         31         0.00%         0         0         0.00%           390.71         Computer Equipment         4,880         0.00%         0         1,503         0.00%           391.7         Transportation Equipment         0         0.00%         0         0         0.00%           392.7         Stores Equipment         0         0.00%         0         0         0.00%           393.7         Tools, Shop & Garage Equipment         0         0.00%         0         0         0.00%           394.7         Laboratory Equipment         170         0.00%         0         0         0.00%           395.7         Power Operated Equipment         0         0.00%         0									0
889.6 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00%  GENERAL PLANT  153.7 Land & Land Rights 0 0.00% 0 0 0.00%  154.7 Structures & Improvements 567 0.00% 0 0 0.00%  1590.7 Office Furniture & Equipment 31 0.00% 0 0 0.00%  1590.71 Computer Equipment 4,880 0.00% 0 1,503 0.00%  1591.7 Transportation Equipment 0 0.00% 0 0 0.00%  1592.7 Stores Equipment 0 0.00% 0 0 0.00%  1593.7 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00%  1594.7 Laboratory Equipment 170 0.00% 0 0 0.00%  1595.7 Power Operated Equipment 0 0.00% 0 0 0.00%			. • .						0
SENERAL PLANT									0
353.7         Land & Land Rights         0         0.00%         0         0.00%           354.7         Structures & Improvements         567         0.00%         0         0         0.00%           390.7         Office Furniture & Equipment         31         0.00%         0         0         0.00%           390.71         Computer Equipment         4,880         0.00%         0         1,503         0.00%           391.7         Transportation Equipment         0         0.00%         0         0         0.00%           392.7         Stores Equipment         0         0.00%         0         0         0.00%           393.7         Tools, Shop & Garage Equipment         0         0.00%         0         0         0.00%           394.7         Laboratory Equipment         170         0.00%         0         0         0.00%           395.7         Power Operated Equipment         0         0.00%         0         0         0.00%				U	0.00%	٥	U	0.00%	U
354.7         Structures & Improvements         567         0.00%         0         0.00%           390.7         Office Furniture & Equipment         31         0.00%         0         0.00%           390.71         Computer Equipment         4,880         0.00%         0         1,503         0.00%           391.7         Transportation Equipment         0         0.00%         0         0         0.00%           392.7         Stores Equipment         0         0.00%         0         0         0.00%           393.7         Tools, Shop & Garage Equipment         0         0.00%         0         0         0.00%           394.7         Laboratory Equipment         170         0.00%         0         0         0.00%           395.7         Power Operated Equipment         0         0.00%         0         0         0.00%					0.000/	[ م	^	0.009/	0
390.7         Office Furniture & Equipment         31         0.00%         0         0.00%           390.71         Computer Equipment         4,880         0.00%         0         1,503         0.00%           391.7         Transportation Equipment         0         0.00%         0         0         0.00%           392.7         Stores Equipment         0         0.00%         0         0         0.00%           393.7         Tools, Shop & Garage Equipment         0         0.00%         0         0         0.00%           394.7         Laboratory Equipment         170         0.00%         0         0         0.00%           395.7         Power Operated Equipment         0         0.00%         0         0         0.00%			-						0
990.71 Computer Equipment 4,880 0.00% 0 1,503 0.00% 091.7 Transportation Equipment 0 0.00% 0 0 0.00% 092.7 Stores Equipment 0 0.00% 0 0 0.00% 0 0 0.00% 093.7 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00% 094.7 Laboratory Equipment 170 0.00% 0 0 0.00% 095.7 Power Operated Equipment 0 0.00% 0 0.00%			•						0
391.7         Transportation Equipment         0         0.00%         0         0.00%           392.7         Stores Equipment         0         0.00%         0         0         0.00%           393.7         Tools, Shop & Garage Equipment         0         0.00%         0         0         0.00%           394.7         Laboratory Equipment         170         0.00%         0         0         0.00%           395.7         Power Operated Equipment         0         0.00%         0         0         0.00%			• •						0
392.7       Stores Equipment       0       0.00%       0       0.00%         393.7       Tools, Shop & Garage Equipment       0       0.00%       0       0       0.00%         394.7       Laboratory Equipment       170       0.00%       0       0       0.00%         395.7       Power Operated Equipment       0       0.00%       0       0       0.00%			· · · · · · · · · · · · · · · · · · ·	•					0
393.7       Tools, Shop & Garage Equipment       0       0.00%       0       0.00%         394.7       Laboratory Equipment       170       0.00%       0       0       0.00%         395.7       Power Operated Equipment       0       0.00%       0       0       0.00%						t t			o
394.7 Laboratory Equipment 170 0.00% 0 0 0.00% 095.7 Power Operated Equipment 0 0.00% 0 0 0.00%									0
95.7 Power Operated Equipment 0 0.00% 0 0 0.00%									ő
			• • •						ő
196./ Communication Equipment U 0.00% V 1 U 0.00%		96.7	Communication Equipment	ŏ	0.00%	ŏ	ő	0.00%	Ŏ
397.7 Miscellaneous Equipment 0 0.00% 0 0 0.00%			·	-		-			ō
398.7 Other Tangible Plant 3,238 0.00% 0 0 0.00%									
		•	, wriginia - , with	-,					_

Schedule of Sewer Plant In Service By Primary Account

Fiorida Public Service Commission

Schedule: A-6

2 of 3

Page:

Test Year Average balance Rosalis Oaks Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Line	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	No.	Account Name	Prior Year 12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Average Balance
1 2	351.1	GIBLE PLANT Organization	o	Q	0	0	0									
	352.1	Franchises	251	251	251	251	251	251	0 251	0 251	0 251	0 251	0 251	0 251	0 251	0 251
	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	201	0	201	231	431 0	251 0
	353.2	CTION PLANT Land & Land Rights		_	_	_								•	•	-
	354.2	Structures & Improvements	0 5,500	0 5.500	0 5. <b>500</b>	0 5.500	0 5.500	0 5,500	0 5,500	5 500	5 500	0	0	0	0	0
	355.2	Power Generation Equipment	0,540	0,500	5,500	3,300	5,500 O	5,500	5,500 0	5,500 0	5,500 0	5,500 0	5,500 0	4,868 0	4,868	5,403 0
	360.2	Collection Sewers - Force	204,039	223,884	223,884	223,884	223,884	223,884	223,884	223,884	223,884	223,884	223,884	228,873	230,615	223,259
	361.2 362.2	Collection Sewers - Gravity Special Collecting Structures	10,321	10,321 0	10,321	10,321	10,321	10,321	10,321	10,321	10,321	10,321	10,321	10,321	10,321	10,321
	363.2	Services to Customers	1,599	1,599	0 1,599	0 1,599	0 1,599	G 1,599	0 1,599	0 1,599	0 1,599	0 1,599	0 1.599	0	0	. 0
	364.2	Flow Measuring Devices	887	887	887	887	887	887	887	887	887	887	887	1,599 887	1,599 887	1,599 887
	365.2	Flow Measuring Installations	Q	0	0	Ċ.	0	0	0	0	0	0	0	ő	o.	ő
	389.2 SYSTE	Other Plant & Misc. Equipment MPUMPING PLANT	o	0	0	۵	0	0	0	0	0	Ç	0	0	0	0
	353.3	Land & Land Rights	0	0	0	n	0	0	0	n	0	0	a	a	0	0
	354.3	Structures & Improvements	ō	ō	ō	ŏ	ŏ	ŏ	ŏ	ō	ŏ	0	0	0	0	0
	355.3	Power Generation Equipment	0	o	0	0	0	0	٥	Ó	ō	ō	ŏ	ŏ	ŏ	ā
	370.3 371.3	Receiving Wells Pumping Equipment	0 10,221	0 18,083	0 18,083	0 18,083	10.000	4,969	4,969	4,969	4,969	4,969	4,969	4,969	4,969	3,058
	389.3	Other Plant & Misc. Equipment	10,221	10,063	10,003	16,063	18,083 0	18,901 0	18,901 0	17,604 0						
		MENT AND DISPOSAL PLANT	<del>-</del>	_	•	-	·	ŭ	ŭ	•	•	Ū	v	U	U	U
	353.4	Land & Land Rights	0	o	Q.	0	0	0	0	0	0	0	0	0	0	0
	354.4 355.4	Structures & Improvements Power Generation Equipment	0 n	0	0	0	0	0	0	0	0	0	0	1,056	1,056	162
	380.4	Treatment & Disposal Equipment	7,842	7,842	7,842	7,842	7,842	0 7,842	0 7,842	0 7,842	0 7,842	0 7,842	7 0 4 2	0	. 0	0
	381.4	Plant Sewers	0	0	0	0	0	0	0,042	7,642	1,042	7,842	7,842 0	7,842 0	7,842 0	7,842 0
	382.4	Outfall Sewer Lines	0	0	0	0	O	O.	Ö	ō	ŏ	ō	ŏ	ő	ŏ	ő
	389.4	Other Plant & Misc. Equipment MED WATER TREATMENT PLANT	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392
	353.5	Land & Land Rights	a	0	a	0	٥	n	n	a	٥	a		_	_	_
	354.5	Structures & Improvements	ŏ	ŏ	ő	Č	ő	ŏ	ů	0	0	0	0	0	0	0
	355.5	Power Generation Equipment	0	0	ō	ō	ō	ŏ	ŏ	ŏ	ŏ	Ö	ő	ő	ŏ	ű
	371.5 374.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	O.	o	o	ō	ō
	380.5	Reuse Distribution Reservoirs Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	381.5	Plant Sewers	ő	0	ő	Ö	0	Ô	0	0	0	U N	ů ů	0	0	Û
	389.5	Other Plant & Misc. Equipment	0	0	o	0	0	ō	ō	ŏ	ŏ	ő	ő	ő	ő	ů
	RECLAI 352.6	MED WATER DISTRIBUTION PLANT Franchises	G			_		_							_	•
	353.6	Land & Land Rights	0	0	0	0	0	0	0	- 0 - 0	0	0	0	0	o	0
	354.6	Structures & Improvements	ŏ	ŏ	Ö	Ö	Ö	ŏ	ő	0	0	0	0	0	0	0
	355.6	Power Generation Equipment	Ó	C	0	Ō	0	ō	ō	ŏ	ŏ	ő	ŏ	ő	ő	ő
	366.6 367.6	Reuse Services Reuse Meters & Meter Installations	0	0	0	0	0	0	0	o o	0	0	0	0	ō	ō
	371.6	Pumping Equipment	0 0	0	0	0	0	0	0	0	e n	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	ŏ	ŏ	Ŏ	ũ	Ö	0	0	0	Û	0	0	0	0	0
	389.6	Other Plant & Misc. Equipment	o	Ó	0	Ō	ŏ	ō	ŏ	ŏ	Õ	Õ	ő	0	0	0
	GENER/ 353.7	AL PLANT	^	_	^	•			_					•	<u> </u>	-
	354.7	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	31	31	31	31	31	31	31	31	31	0 31	0 31	0 31	0 31	0 31
	390.71	Computer Equipment	0	O	Ö	0	0	0	0	o	Ö	0	0	0	0	31 0
	391.7 392.7	Transportation Equipment	ō	0	0	0	0	0	0	0	0	0	Ö	ō	ŏ	ŏ
	392.7 393.7	Stores Equipment Tools, Shop & Garage Equipment	D D	0	0	0	0	0	0	0	0	0	0	0	0	0
	394.7	Laboratory Equipment	ŏ	ŏ	ů.	Ö	0	0	0	0	0	0	0	0 1,107	0 1,107	0 170
	395.7	Power Operated Equipment	0	Ō	ō	ō	ō	ŏ	ŏ	ő	ŏ	ŏ	ő	1,107	1,107	1/0
	396.7 397.7	Communication Equipment Miscellaneous Equipment	0	0	0	0	0	0	C	0	0	0	0	Ō	ō	ō
	397.7 398.7	Other Tangible Plant	2,644	0 3,287	0 3,287	0 3,287	0 3.287	0 3.287	0 3,287	0 3,287	0 3,287	0 3,287	2 207	2 227	2.007	0
		•		-	•	•		· ·			· ·	•	3,287	3,287	3,287	3,238
63	TOTA		255,727	284,077	284,077	284,077	284,077	289,046	289,046	289,046	289,046	289,046	289,046	296,384	298,125	286,217
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance Rosalie Oaks

Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical I X 1 Protected [ ]

#### Florida Public Service Commission

Schedule: A-6

3 of 3 Page:

Preparer: R Griffin/J Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
Line Acd	• •	Prior Year 12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
No. No. 1 INTAN	GIBLE PLANT	12/2000	VU		,,								•		0
2 351.1	Organization	O	0	0	0	0	0	0	0	0	0	0	0 251	0 251	251
3 352.1	Franchises	251	251	251	251	251	251	251	251	251	251	251 0	291	231	0
4 389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	U	v	U	•
5 COLLI	ECTION PLANT		_		_		•	0	0	0	0	0	0	0	0
6 353.2	Land & Land Rights	0	0	0	0	0	0	5.500	5,500	5,500	5,500	5,500	4,868	4,868	5,403
7 354.2	Structures & Improvements	5,500	5,500	5,500	5,500	5,500	5,500	5,500 N	0,500	0,500	0,000	0,555	0	. 0	0
8 355.2	Power Generation Equipment	0	0	0 223,884	0 223,884	223,884	223,884	223,884	223,884	223,884	223.884	223,884	228,873	230,615	223,259
9 360.2	Collection Sewers - Force	204,039	223,884 10,321	10,321	10,321	10,321	10,321	10,321	10,321	10,321	10,321	10,321	10,321	10,321	10,321
10 361.2 11 362.2	Collection Sewers - Gravity Special Collecting Structures	10,321 0	0	10,321	0,321	0	0	0	O	0	0	Û	0	0	0
11 362.2 12 363.2	Services to Customers	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599	1,599
13 364.2		887	887	887	887	887	887	887	887	887	887	887	887	887	887
14 385.2		0	Ö	0	0	ប	0	0	0	0	G	٥	0	0	0
15 389.2		0	٥	0	0	0	0	0	0	0	0	0	0	U	,
	EM PUMPING PLANT								_		•	n	0	0	
17 353.3	Land & Land Rights	0	0	0	0	0	Q	0	0	0	0	ū	0	ő	č
18 354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	ŏ	ŏ	į.
19 355.3	Power Generation Equipment	0	0	o o	0	0	0	4,969	4.969	4.969	4,969	4,969	4.969	4.969	3,056
20 370.3		0	0	0	0	40.002	4,969 18,083	4,969 18,083	18,083	18,083	18,083	18.083	18,901	18,901	17,604
21 371.3		10,221	18,083	18,083	18,083 0	18,083 0	16,063	10,003 G	0	0	0	0	O	0	
22 389.3		0	0	0	U	v	U	u	•	•	_				
	TMENT AND DISPOSAL PLANT	•	0	0	0	o	0	0	0	0	0	0	0	0	
24 353.4	Land & Land Rights	0	ő	ŏ	ŏ	ñ	ŏ	Õ	ō	Ó	0	0	1,056	1,056	163
25 354.4	Structures & improvements Power Generation Equipment	ů	ő	ő	ŏ	ă	ŏ	ŏ	0	0	0	0	0	0	
26 355.4 27 380.4	Treatment & Disposal Equipment	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,842	7,84
27 380.4 28 381.4	Plant Sewers	7,542	0	0	0	0	0	Ō	0	0	0	0	0	0	(
29 382.4		0	ō	Û	0	0	0	0	a	a	Q	0	0	0	
30 389.4		12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,392	12,39
	AIMED WATER TREATMENT PLANT	,								_	_		•	0	1
32 353.5		0	0	0	0	0	0	0	0	0	0	0	0	0	ì
33 354.5		0	0	0	0	0	0	0	0	0	0	0	0	Ö	ì
34 355.5		0	0	0	0	0	0	0	0	0	0	ů	Ö	ň	
35 371.5	Pumping Equipment	0	0	0	0	0	0	0	0	ŏ	ŏ	ñ	ŏ	ō	1
36 374.5		0	0	0	0	0	0	0	Ö	ő	ă	ă	ŏ	Ó	
37 380.5		0	0	0	0 0	0	0	0	ñ	ŏ	ŏ	ō	0	0	
38 381.5		0	ů Û	0	0	ů	ű	ő	ō	ŏ	ō	0	0	0	
39 389.5	Other Plant & Misc, Equipment	0	U	ŭ	U	U	·	•	_	_					
	AIMED WATER DISTRIBUTION PLANT	n	0	a	0	0	0	0	0	0	0	0	0	0	
41 352.6		0	ñ	ő	ŏ	ŏ	Õ	ŏ	C	0	0	0	0	0	
42 353.6		0	ő	ŏ	ŏ	ō	Ö	Ó	0	0	0	0	Ō	0	
43 354.6 44 355.6		ô	ā	ō	G	٥	O	a	Q	0	0	Ō	0	0	
45 366.6		ŏ	0	0	0	0	0	a	0	0	0	0	0	0	
46 367.6		ó	0	0	0	0	0	C	0	0	0	0	0	u	
47 371.6		Ó	٥	C	0	0	0	0	0	0	0	0	0	0	
48 375.6		0	О	О	o.	0	0	0	0	0	0	0	0	0	
49 389.6		0	٥	0	0	0	0	0	U	U	U	u	·	·	
	ERAL PLANT		_	_	^	o	n	0	٥	0	0	0	0	0	
51 353.7		0	0	0 5 <del>6</del> 0	0 560	560	573	573	573	573	573	573	573	573	56
52 354.7		548	560 31	560 31	31	31	31	31	31	31	31	31	31	31	:
53 390.7		31 3.855	4,032	4,393	4.445	4,573	4,672	4,829	4,933	5,252	5,451	5,499	5,716	5,785	4,88
54 390.7		3,855 0	4,032	4,595 0	7,745	4,5.5	7,0,2	0	0	O	0	0	0	0	
55 391.3		0	ů	ů	ŏ	ŏ	ő	ŏ	0	0	0	0	0	0	
56 392.7 57 393.7		0	ŏ	ů.	ŏ	ŏ	ō	ō	0	0	0	0	0	0	
57 393.7 58 394.7		ū	ŏ	ő	ō	ō	ō	0	G	0	0	0	1,107	1,107	17
59 395.		å	o.	o	O	Q	a	a	0	0	0	0	0	0	
60 396.		ŏ	0	0	0	0	0	0	0	0	0	0	0	0	
61 397.		Ô	0	0	0	0	0	0	0	0	2 207	2 287	3,287	3,287	3,2
62 398.		2,644	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287			
		260,130	288,668	289,030	289,081	289,210	294,290	294,447	294,551	294,871	295,069	295,117	302,673	304,483	291,6
	OTAL		200,000	203,000	0	0	0	0	0	Ó	0	0	0	0	
64	Subtotal Land & Land Rights	0	U	U	v	v	·	•	•	_	•				

## Non-Used and Useful Plant - Summary

### Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-7 Page: 1 of 1

Preparer: J

J Guastella

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

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

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

#### Florida Public Service Commission

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

Schedule: A-8
Page: 1 of 2
Preparer: R Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line	<u> </u>	Year End	Year End
No.	Description	Balance	Balance
	palances for this system begin with the date th	at rate base was last esta	blished by PSC
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance		
	1997		
6	Additions		
7	Retirements		
8	Adjustments		<del></del>
9	12/31/97 Balance	12,731	
	1998		
10	Additions	421	
11	Retirements	0	
12	Adjustments	0	
13	12/31/98 Balance	13,152	2,867
	1999		
14	Additions	570	109
15	Retirements	0	0
16	Adjustments	0	0
17	12/31/99 Balance	13,722	2,976
	2000		
18	Additions	746	157
19	Retirements	0	0
20	Adjustments	0	0
21	12/31/00 Balance	14,468	3,133
	2001		
22	Additions	953	281
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/01 Balance	15,421	3,414

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

## Florida Public Service Commission

Rosalie Oaks 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	(1)	(2) Water Year End	(3) Sewer Year End
No.	Description	Balance	Balance
	2002		
26	Additions	1,308	200
27	Retirements	1,308	660
28		1	0
29	12/31/02 Balance	16,728	4,075
	2003		.,
30	Additions	1,128	1,405
31	Retirements	(1,393)	(389)
32	Adjustments	0	(303)
33	12/31/03 Balance	16,463	5,091
	2004		·
34	Additions	1,374	1,521
35	Retirements	(1,393)	0
36	Adjustments	(1,000)	0
37	12/31/04 Balance	17,836	6,612
	2005		
38	Additions	2,801	2,494
39	Retirements	(240)	(1)
40	Adjustments	` (1)	o′
41	12/31/05 Balance	20,398	9,105
	2006		
42	Additions	3,177	3,385
43	Retirements	0	0
44	Adjustments	(1)	1
45	12/31/06 Balance	23,574	12,491
	2007		
46	Additions	3,148	11,802
47	Retirements	(4,059)	(3,011)
48	Adjustments	(78)	(902)
	Allocations	1,171_	1,171
50	12/31/07 Balance	23,756	21,551
	Commontinu Calcada A O A AO		

## Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

#### Florida Public Service Commission

Schedule:

A-9 1 of 3

Page: Preparer:

R Griffin/J Guastella

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

	NON-US	ed and Useful amounts. (1)	(2)	(3)	(4)	(5)	(6)	(7)
		,		al Test Yea		Pro Fon	na Adjust	
Line	Acct		Adjusted	Non-Use	ed & Useful		Non-Use	d & Useful
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
1		BIBLE PLANT	_			_		•
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	71	0.00%	0 )	0	0.00%	0
4	339,1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	O
5		E OF SUPPLY & PUMPING PLANT		0.0004		•	0.000/	0
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0 0
12	309.2	Supply Mains	639	0.00%	0	0	0.00%	
13	310.2	Power Generation Equipment	0	0.00%	0 ]	0	0.00%	0
14	311.2	Pumping Equipment	3,978	0.00%	0	0	0.00% 0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	١٠	U	0.00%	U
16		TREATMENT PLANT	0	0.00%	اہ	0	0.00%	0
17 18	303.3 304.3	Land & Land Rights Structures & Improvements	0 13,155	0.00%	0	0 0	0.00%	0
19	311.3	Pumping Equipment	13,133	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	377	0.00%	ő	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	ŏ	o o	0.00%	Ö
22		MISSION & DISTRIBUTION PLANT	•	0.0070	1	Ū	0.0070	Ŭ
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	o	0.00%	ŏl	ő	0.00%	ō
25	311.4	Pumping Equipment	1,027	0.00%	ŏ	ō	0.00%	ő
26	330.4	Distr. Reservoirs & Standpipes	530	0.00%	ŏl	Õ	0.00%	ő
27	331.4	Transm. & Distribution Mains	80	0.00%	ŏ	õ	0.00%	Ö
28	333.4	Services	568	0.00%	ő	ō	0.00%	ō
29	334.4	Meters & Meter Installations	25	0.00%	ŏ	752	0.00%	Ō
30	335.4	Hydrants	959	0.00%	ō	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	ōl	Ō	0.00%	0
32	339.4	Other Plant & Misc. Equipment	Ō	0.00%	o l	Ō	0.00%	0
33		AL PLANT	_			-		
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	58	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	72	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	668	0.00%	0	5	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	2,375	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	39	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0 (	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
40	<b>T</b> OT	Α.	04.004	-		757	_	
46	TOT	AL	24,621	=	0	757	=	0

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance Rosalie Oaks Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: 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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Average Balance
1	INTANO	SIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	n
3	302.1	Franchises	68	68	69	69	70	70	71	71	72	72	7š	73	74	71
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	ē	ō	0	0
5	SOURC	E OF SUPPLY & PUMPING PLANT											•	-	•	•
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	Ö	0	ō	ō
	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	Ū.	Ō	Ō	0
	306.2	Lake, River & Other Intakes	0	o	0	0	0	0	0	0	0	0	0	0	Ō	Ō
	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	Ó	0	0	- 0	o	0	0	0	0
	309.2	Supply Mains	714	725	736	746	757	768	779	789	800	811	822	832	(969)	639
	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	311.2	Pumping Equipment	3,879	3,898	3,918	3,937	3,957	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,973	3,952
	339.2	Other Plant & Misc. Equipment	9	0	0	0	0	0	0	D	Ð	0	0	0	0	. 0
		R TREATMENT PLANT														
	303.3	Land & Land Rights	0	0	0	0	0	٥	0	0	0	0	0	0	0	0
	304.3	Structures & Improvements	13,577	13,660	13,743	13,827	13,910	13,993	14,076	12,290	12,377	12,465	12,552	12,640	12,728	13,218
	311.3	Pumping Equipment	0	O	0	0	0	0	0	0	0	0	0	0	0	0
	320.3	Water Treatment Equipment	359	363	367	371	375	378	382	386	390	394	397	401	405	382
	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		MISSION & DISTRIBUTION PLANT														
	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.4	Structures & Improvements	.0	0	0	0	0	0	0	0	0	0	0	0	0	0
	311.4	Pumping Equipment	902	922	943	964	985	1,006	1,027	1,048	1,069	1,090	1,110	1,131	1,152	1,027
	330.4	Distr. Reservoirs & Standpipes	663	675	687	700	712	724	359	372	384	397	410	423	435	534
	331.4	Transm. & Distribution Mains	55	60	64	69	74	78	83	87	92	97	101	105	118	83
	333.4	Services	532	539	546	553	559	566	573	580	587	594	601	607	614	573
	334.4	Meters & Meter Installations	23	24	24	24	25	25	26	26	26	27	2₹	28	28	26
	335.4	Hydrants	887	901	914	928	941	954	968	981	995	1,008	1,022	1,035	1,049	968
	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	339.4	Other Plant & Misc. Equipment	0	O	0	0	0	0	0	0	0	0	0	0	0	0
		AL PLANT	_	_	_	_		_	_	_	_	_				
	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.5	Structures & Improvements	0	0	0	_0	0	0	_0	0	0	0	0	0	0	0
	340.5	Office Furniture & Equipment Computer Equipment	68 0	69	69	70	71	72	72	73	74	74	75	76	77	72
	340.51		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	341.5	Transportation Equipment	u .	o o	0	0	0	0	0	۵	0	0	Ģ	0	0	0
	342.5	Stores Equipment	4.047	0	0	0	0	0	0	0	0	0	0	0	. 0	0
	343,5 344.5	Tools, Shop & Garage Equipment Laboratory Equipment	1,847	1,935 6	2,023 13	2,111	2,199	2,287	2,375	2,463	2,551	2,639	2,726	2,814	2,902	2,375
	344.5 345.5	Power Operated Equipment	u	_	13	19	26 0	3 <b>2</b>	39 0	45	51 0	58	64	71	77	39
	345.5 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	U 6	0	0	0
40	<b>5-10</b> .5	Color rangine Fidit	U	U	v	U	U	U	v	U	v	U	U	0	0	U
46	TOTA	AL	23,574	23,845	24,117	24,388	24,659	24,927	24,801	23,185	23,441	23,698	23,955	24,211	22,663	23,959
		<del></del>	-				····					,			,000	40,000

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: Page:

A-9 3 of 3

Preparer: R Griffin/L 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.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
Line No.	Acct No.	Account Name	Prior Year Dec-2006	Jan	Feb	Mar	_Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
1	INTANG	GIBLE PLANT												_	_	0
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	.0	0	71
3	302.1	Franchises	68	68	69	69	70	70	71	71	72	72	73	73	74	,,
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	O	0	0	0	0	0	0	0	0	u
5		E OF SUPPLY & PUMPING PLANT							_	_	_	_	•	0	0	۸
6	303.2	Land & Land Rights	0	0	٥	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	U	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	G	0	0	0	0	Ð	0	0	Ü	0	v	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	o	0	0	0	Ō	0	u	v	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	ņ
	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	822	832	(969)	639
12	309.2	Supply Mains	714	725	736	746	757	768	779	789	800	811 0	022	032	(909)	0.0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	•	4,045	4,061	4,078	3,978
	311.2	Pumping Equipment_	3,879	3,895	3,912	3,929	3,945	3,962	3,978	3,995	4,011	4,028	4, <b>04</b> 5 0	4,001	4,078	0,0,0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	U	U	Ų	U
		R TREATMENT PLANT	_		_	_	_			•	0	•	0	0	0	O
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0		42.270	-	12,523	12,600	13,155
18	304.3	Structures & Improvements	13,577	13,650	13,723	13,795	13,868	13,941	14,014	12,217	12,293	12,370	12, <del>44</del> 7 0	12,525	12,600	15,105
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0 386	389	392	395	377
20	320.3	Water Treatment Equipment	359	362	365	368	371	374	377	380	383	- 366 0	- 308 N	3 <del>9</del> 2	353	0.,
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	V	U	U	U	·
22		MISSION & DISTRIBUTION PLANT				_	_		•	•	•	0	0	0	0	0
23	303.4	Land & Land Rights	0	0	o o	a	0	0	0	٥	0	0	0	Õ	0	ŏ
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	-	•	1,131	1,152	1,027
25	311.4	Pumping Equipment	902	922	943	964	985	1,006	1,027	1,048	1,069	1,090	1,110 403	415	427	530
26	330.4	Distr. Reservoirs & Standpipes	663	674	686	697	709	721	355	367	379	391 92	-₁∪S 96	100	111	80
27	331.4	Transm. & Distribution Mains	55	59	-63	67	71	76	80	84	88		592	598	604	568
28	333.4	Services	532	538	544	550	556	562	568	574	580	586	27	27	27	25
29	334.4	Meters & Meter Installations	23	23	24	24	25	25	25	26	26	26 995	1,007	1,019	1.030	959
30	335.4	Hydrants	887	899	911	923	935	947	959	971	983 0	995	1,00,1	1,019	1,030	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	ň	ň	ŏ	ő
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	U	U	U	U	U	U	U	J
33		RAL PLANT	_	_	_	0	0	n	0	0	0	0	0	0	0	0
34	303.5	Land & Land Rights	0	0	0	_	_	•	58	59	61	62	63	64	65	58
35	304.5	Structures & Improvements	51	52	53	55	56	57	72	73	74	74	75	76	77	72
36	340.5	Office Furniture & Equipment	68	69	69	70	71	72	652	73 721	74 794	869	946	1,025	1.106	668
37	340.51	Computer Equipment	278	334	395	457	520	585	002 ()	121	794	ຄວາ	9-0	1,020	1,100	0
38	341.5	Transportation Equipment	0	0	0	٥	0	0	0	0	0	ñ	ő	ő	ñ	ŏ
39	342.5	Stores Equipment	0	0	0	0	2.400	0 2,287	2,375	2,463	2,551	2,639	2,726	2,814	2.902	2,375
40	343.5	Tools, Shop & Garage Equipment	1,847	1,935	2,023	2,111	2,199 26		2,375	2,463 45	2,551 51	2,039 58	2,120	71	77	39
41	344.5	Laboratory Equipment	0	6	13	19 0	26 0	32	39 0	49 0	0	30 0	0	, i	' ' '	0
42		Power Operated Equipment	0	0	0	-	_	0	0	0	0	0	0	ň	Ů	n
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	ŏ	n	ñ
44		Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	ŏ	ņ	Ô
45	348.5	Other Tangible Plant	0	0	0	0	-	-	_	-	_	Ū		·	<del></del>	
46	TOT	TAL .	23,903	24,214	24,529	24,846	25,164	25,483	25,428	23,881	24,213	24,548	24,384	25,222	23,757	24,621

#### Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance Rosalie Oaks

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

Historical 2007 & Pro Forma

### Florida Public Service Commission

Schedule:

A-10 1 of 3

Page: Preparer:

R Griffin/J Guastella

		(1)		(3) al Test Yea		(5) Pro For	(6) ma Adjust	
Line	Acct		Adjusted	Non-Use	d & Useful			ed & Useful
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
1		IBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	68	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		CTION PLANT	_		_ [			
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	839	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	4,364	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	1,397	0.00%	0	0	0.00%	0
11 12	362.2 363.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
13	364.2	Services to Customers	273	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Devices	399	0.00%	0	0	0.00%	0
15	389.2	Flow Measuring Installations Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		I PUMPING PLANT	U	0.00%	0	0	0.00%	0
17	353.3	Land & Land Rights	0	0.009/	اہ	^	0.000/	•
18	354.3	<u> </u>		0.00%	0	0	0.00%	0
19	355.3	Structures & Improvements Power Generation Equipment	0 0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells		0.00%	0	0	0.00%	0
21	371.3		38	0.00%	0	0	0.00%	0
22	389.3	Pumping Equipment Other Plant & Misc. Equipment	1,621 0	0.00%	0	0	0.00%	0
23		MENT AND DISPOSAL PLANT	U	0.00%	0	0	0.00%	0
24	353.4	Land & Land Rights	0	0.000/	اء	•	0.000/	_
2 <del>4</del> 25	353.4 354.4		0	0.00%	0	. 0	0.00%	0
26	355.4	Structures & Improvements	1 0	0.00% 0.00%	0	. 0	0.00%	0
27	380.4	Power Generation Equipment			0	0	0.00%	0
28	381.4	Treatment & Disposal Equipment Plant Sewers	4,202	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0 0	0.00% 0.00%	0 0	0 0	0.00%	0
30	389.4		=		- 1	=	0.00%	0
31		Other Plant & Misc. Equipment MED WATER TREATMENT PLANT	1,676	0.00%	0	0	0.00%	0
32	353.5	Land & Land Rights	0	0.00%	اه	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%	١٥	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	ő	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	ől	Ö	0.00%	0
37	380.5	Treatment & Disposal Equipment	ő	0.00%	ő	0	0.00%	0
38	381.5	Plant Sewers	ő	0.00%	ől	0	0.00%	0
39	389.5	Other Plant & Misc, Equipment	Ö	0.00%	ŏ	0	0.00%	0
40		MED WATER DISTRIBUTION PLANT	· ·	0.0070	٠,	U	0.0076	U
41	352.6	Franchises	0	0.00%	اه	0	0.00%	0
	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	Ö	0.00%	اة	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	ŏl	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	ől	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	Ö	0.00%		o	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	o	0.00%	0
	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	ő	ő	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	ő	o	0.00%	0
		AL PLANT	J	5.0070	~ [	V	0.0070	·
51	353.7	Land & Land Rights	0	0.00%	اه	0	0.00%	0
52	354.7	Structures & Improvements	58	0.00%	ŏĺ	ő	0.00%	Ö
53	390.7	Office Furniture & Equipment	17	0.00%	ŏl	ő	0.00%	0
	390.71	Computer Equipment	668	0.00%	ŏl	5	0.00%	0
	391.7	Transportation Equipment	0	0.00%	ŏl	ŏ	0.00%	o o
56	392.7	Stores Equipment	ő	0.00%	ől	ő	0.00%	Ö
57	393.7	Tools, Shop & Garage Equipment	ŏ	0.00%	ő	ő	0.00%	0
58	394.7	Laboratory Equipment	1	0.00%	ŏl	ő	0.00%	0
	395.7	Power Operated Equipment	ò	0.00%	ő	0	0.00%	0
60	396.7	Communication Equipment	ŏ	0.00%	ŏl	o	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	ő	0	0.00%	0
	398.7	Other Tangible Plant	715	0.00%	ő	Ö	0.00%	0
		and tengener with	, 10	J.00 /a	٦١	v	0.00/0	Ū
63	TOTA	AL.	16,337	-	0	5	-	0
							-	

Schedule of Sewer Accountlated Depreciation By Primary Account Test Year Average balance

Rosalie Oaks

Docket No. 080121-WS

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

Florida Public Service Commission

Schedule: A-10

Page: 2 of 3
Preparer: R Griffin/J Guastella

cas for Sewer Accumulated Depreciation by primary account for each month of the Test Year and the ending balance for the prior year.

	(1) (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
e Acct	Prior Year	Jan	Feb	Mar	Арг	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
No. Accol	nt Name Dec-2006	Jan	1 90	PERMI	7491	,								
351.1 Organization	o	0	0	0	0	0	0	0	0	0	0	0 67	0 68	6
352.1 Franchises	62	62	63	63	64	64	65	65	66 0	66 0	67 0	0	00	•
389.1 Other Plant & Misc	. Equipment 0	C	C	0	0	0	0	0	U	U	u	ŭ		
COLLECTION PLANT			_	_	_	0	٥	0	o	0	0	0	0	
353.2 Land & Land Righ		0	0	0	0 820	836	851	866	881	897	912	294	307	75
354.2 Structures & Impro			790 0	805 0	020	0	037	0	ő	0	0	0	Û	
355.2 Power Generation			2.010	2,700	3,390	4.081	4,771	5,461	6,152	6,842	7,532	8,238	8,949	4,7
360.2 Collection Sewers 361.2 Collection Sewers			1,325	1,347	1,368	1,390	1,411	1,433	1,454	1,476	1,497	1,519	1,540	1,4
1 362.2 Special Collecting			C	0	0	0	0	G	0	0	0	0	0	2
2 363.2 Services to Custon		256	260	264	267	271	275	279	283	286	290	294 473	298 488	3
3 364.2 Flow Measuring D			340	355	370	384	399	414	429	443 0	458 0	4/3	466	•
1 365.2 Flow Measuring In		0	0	0	0	Q.	0	0	0	0	0	0	ő	
5 389.2 Other Plant & Miss		0	0	0	0	0	0	0	U	v	•	•	·	
8 SYSTEM PUMPING PLANT				•	a	0	o	a	n	0	0	0	Ð	
7 353.3 Land & Land Righ			0	0	G G	0	ű	ő	ō	ŏ	ā	0	0	
3 354.3 Structures & Impre		_	0	0	o o	ő	Õ	ŏ	ŏ	ō	0	0	0	
9 355.3 Power Generation	Equipment u	_	0	ő	ŏ	17	33	50	66	83	99	116	132	
370.3 Receiving Wells			1,102	1,186	1,270	1,353	1,437	1,521	1,605	1,689	1,772	1,860	1,947	1,1
I 371.3 Pumping Equipme 2 389.3 Other Plant & Mis			0	0	0	0	0	O	0	٥	0	0	0	
TREATMENT AND DISPOS	. = 4	-	_							_	_		. 0	
4 353,4 Land & Land Righ		0	0	0	0	0	C	0	0	0	0	0	7	
5 354,4 Structures & Impr		0	0	0	0	0	o	0	0	0	0	3	Ó	
355.4 Power Generation		. <b>C</b>	0	0	0	C	0	0	0	4.254	0 4,395	4,436	4,477	4.
7 380.4 Treatment & Disp		4,025	4,066	4,107	4,148	4,189	4,230	4,271	4,312	4,354 0	4,395 C	4,430	7,777	٠,
8 381.4 Plant Sewers	C		0	0	0	0	0	0	0	0	ő	ŏ	ă	
9 382.4 Outfall Sewer Line	ns (		Ō	0	0	0	0 1,745	1,814	1,883	1,952	2,021	2,090	2,159	1,
0 389.4 Other Plant & Mis		1,401	1,470	1,539	1,608	1,676	1,740	1,014	1,000	,,502	2,02.	_,		
1 RECLAIMED WATER TRE			o	0	0	0	0	G	0	0	0	0	0	
2 353.5 Land & Land Righ		_	0	ů.	0	ő	ŏ	ŏ	ō	ō	0	0	0	
3 354.5 Structures & Impr	74011011/0		G	ŏ	ă	ŏ	Ö	Ó	0	0	0	0	0	
4 355.5 Power Generation	Equipment	, ,	0	ő	ō	ā	0	0	Ó	G	0	0	Ō	
5 371.5 Pumping Equipme 6 374.5 Reuse Distribution		, ,	Ď	Õ	ò	0	0	0	0	0	0	0	0	
6 374.5 Reuse Distribution 7 380.5 Treatment & Disp		. 0	ā	Ō	0	0	0	0	0	0	0	0	0	
8 381.5 Plant Sewers	Jack Edgemon	0	0	0	0	0	0	0	0	0	0	U	0	
9 389.5 Other Plant & Mis	c. Equipment	0	0	0	0	0	0	0	0	0	U	U	U	
O RECLAIMED WATER DIS	RIBUTION PLANT				_	_	_	n	0	0	c	0	0	
1 352.6 Franchises	•	, .	0	0	0	0	· 0	0	0	0	Ö	ŏ	ŏ	
2 353.6 Land & Land Rig			0	0	0	0	0	ő	ő	ñ	ŏ	ō	C	
3 354.6 Structures & Impi		, .	0	0	0	0	ŏ	ű	ŏ	Ğ	õ	Ó	0	
4 355.6 Power Generation	Equipment	) <b>(</b>	0	ŏ	o o	ő	ŏ	ŏ	Ŏ	0	0	٥	0	
5 366.6 Reuse Services	totor testallations	, 0	0	ő	ŏ	ŏ	ō	C	0	0	0	0	0	
	Meter Installations		ŏ	ō	ō	o	o	0	0	Ð	0	0	0	
7 371.6 Pumping Equipm 8 375.6 Reuse Transmiss		Ď	ŏ	Ŏ	Ō	0	0	0	0	Q	0	0		
9 389.6 Other Plant & Min	ion a biga. Oyo.	. o	ō	0	0	0	0	0	0	0	0	0	0	
50 GENERAL PLANT	. <u></u>								_		0	0	Q	
1 353.7 Land & Land Rig	nts	0 0	0	0	0	C	0	0	0	0	0	0	-	
2 354.7 Structures & Imp	rovements	0 0	0	.0	0	0	0	0	0 17	0 18	18	18	-	
3 390.7 Office Furniture &	Equipment 1		16	17	17	17	17 0	17 0	17 0	10	10			
4 390.71 Computer Equipa		0 0	0	0	0	0	0	0	ů	ő	ñ	Ŏ	·	
5 391.7 Transportation E	den burnoum	0 0	0	0	0	Û	0	0	ő	ñ	å	ō	. 0	)
6 392.7 Stores Equipmen	•	0 0	0	0	ů ů	0	0	ő	ő	ŏ	ŏ	à	, 0	)
7 393.7 Tools Shop & G	nego ederburour	0 0	Û	0	0	0	ů	ŏ	ő	ō	Õ	6		
8 394.7 Laboratory Equip	***************************************	0 0	G	Č	0	ŏ	ŏ	ō	ō	0	G	C C	-	
9 395.7 Power Operated 0 396.7 Communication	-dah	0 0	ő	ō	ŏ	ŏ	ō	o o	0	0	0	Q		
		0 0	ő	ŏ	Ö	ō	ō	0	0	0	0	0		
81 397.7 Miscellaneous E 62 398.7 Other Tangible F	(within and		606	633	661	688	715	743	770	798	825	852	880	,
24 Jag.1 Ciliei Faifgible F										18,902	19,886	20,266	21,282	16
3 TOTAL	12.49	1 11.080	12,047	13,015	13,982	14,966	15,950	16,934	17,918	10,502	19,000	24,200	, <u> </u>	

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance Rosalie Oaks

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

Florida Public Service Commission

Schedule: A-10 Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line	Acct	(1)	(2) ⊃nor Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Average Balance
2 3	51,1	Organization	0	0	Ó	0	0	n	0	٥	0	0	0	0		
	52.1	Franchises	62	63	64	65	66	67	68	69	70	71	72	73	0 74	0 68
	89.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	ō	ō	o	ó	, o	,,	/ <del>4</del> 0	00
		CTION PLANT Land & Land Rights	_		_								_	•	J	ŭ
	54.2	Structures & Improvements	0 759	0 789	0 819	0	0	0	0	٥	Ð	0	0	0	0	0
	55.2	Power Generation Equipment	, 28. Q	769	819 N	848 C	878 0	907 0	937	966	996	1,026	1,055	450	476	839
9 30	80.2	Collection Sewers - Force	629	1,251	1,873	2.495	3,117	3,739	4,361	0 4,982	0 5,604	0	0	0	0	0
	81.2	Collection Sewers - Gravity	1,282	1,301	1,320	1,339	1,358	1,378	1,397	4,962 1,416	1,435	6,226 1,454	6,848 1,473	7,484 1,492	8,124	4,364
	52.2	Special Collecting Structures	0	0	0	0	0	ō	0	0	0	1,434	1,413	1,492	1,511 0	1,397 0
12 34		Services to Customers	252	256	259	263	266	270	273	277	280	284	287	291	294	273
14 36		Flow Measuring Devices Flow Measuring Installations	310	325	340	355	370	384	399	414	429	443	458	473	488	399
	39.2	Other Plant & Misc. Equipment	0	0	Q Q	0	0	8	o	0	D	0	0	0	0	0
		PUMPING PLANT	U	0	U	U	C	0	0	0	0	0	O	0	0	0
17 35	53.3	Land & Land Rights	0	0	0	a	0	0	n	0	O		_	_	_	
	54.3	Structures & Improvements	Ō	0	ō	ō	ő	Ö	ű	o	0	0	0	0	0	0
	55.3	Power Generation Equipment	0	0	a	0	ō	ō	ő	ő	ő	0	ů	Ŏ	0	0
	70.3	Receiving Wells	a	0	0	0	0	14	28	41	55	69	83	97	110	38
	71.3 39.3	Pumping Equipment Other Plant & Misc. Equipment	3,313	1,018	1,102	1,186	1,269	1,353	1,437	1,520	1,604	1,688	1,772	1,859	1,947	1,621
		ENT AND DISPOSAL PLANT	0	0	0	. 0	٥	0	0	O	C	0	. 0	0	C	0
		Land & Land Rights	a	0	0	0	a	0		_	_					
		Structures & Improvements	o o	ŏ	ů	0	Ů	0	0	0	0	0	0	0	0	0
26 35		Power Generation Equipment	ŏ	ō	ő	Ö	ő	ő	û	0	0	0	0	3	6	1
		Treatment & Disposal Equipment	3,984	4,020	4,056	4,093	4,129	4,165	4,202	4,238	4,274	0 4,310	0 4,347	0 4,383	0	0
		Plant Sewers	0	0	0	0	0	0	0	0	7,2,4	4,510	4,34 <i>1</i> 0	4,363	4,419 0	4,202 0
		Outfall Sewer Lines	0	Q	0	a	Q	o.	0	Š	ō	õ	Ö	ŏ	0	0
		Other Plant & Misc. Equipment MED WATER TREATMENT PLANT	1,332	1,389	1,447	1,504	1,561	1,619	1,676	1,734	1,791	1,848	1,906	1,963	2,020	1,676
32 35		Land & Land Rights	0	0		_	_						,		-,	.,
		Structures & Improvements	0	0	0	0	0	0	0	0	0	C	a	0	0	0
		Power Generation Equipment	0	o o	û	0	0	0	0	0	0	0	o	0	0	0
35 37		Pumping Equipment	ŏ	ő	ŏ	ő	ő	0	n	0	0	0	0	0	0	0
		Reuse Distribution Reservoirs	0	0	o	ō	ŏ	ŏ	ő	0	Ö	0	0	0	0	0
		Treatment & Disposal Equipment	0	0	G	0	o o	ō	ŏ	ŏ	ő	ñ	ň	a	0	0
		Plant Sewers	۵	0	0	0	O	0	0	٥	Ó	ŏ	ŏ	ă	ő	ő
		Other Plant & Misc. Equipment MED WATER DISTRIBUTION PLANT	0	C	0	0	0	O	0	0	0	0	Ō	ŏ	ŏ	ŏ
		Franchises	0	0	0	0			_							
42 35		Land & Land Rights	0	Ö	0	0	0	0	0	0	Q.	0	0	0	0	0
43 35		Structures & Improvements	ŭ	ō	ő	0	0	Ö	0	0	0	0	0	0	0	0
44 35		Power Generation Equipment	Ō	C	ā	ŏ	ō	ă	ä	a	0	0	0	0 n	0	0
		Reuse Services	0	0	0	0	Ó	õ	ŏ	Õ	ŏ	ő	ŏ	0	0	0
		Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	Ċ	ō	ō	ŏ	o o	ň
47 37 48 37		Pumping Equipment Reuse Transmission & Distr. Sys.	0	0	0	0	Q	0	0	0	0	O	à	Ō	ō	Õ
		Other Plant & Misc. Equipment	0	a	0	C	0	0	0	0	0	Ó	0	0	0	ō
		L PLANT	·	•	U	U	Ü	0	0	0	0	0	0	0	0	0
51 35	3.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	^	_	_
52 35		Structures & Improvements	51	52	53	55	56	57	58	59	61	62	63	0 64	0 65	0
53 39		Office Furniture & Equipment	16	16	16	17	17	17	17	17	17	18	18	18	18	58 17
54 39 55 39		Computer Equipment	278	334	395	457	520	585	652	721	794	869	946	1,025	1,106	668
56 39		Transportation Equipment Stores Equipment	0 n	0	0	0	0	0	0	0	0	0	0	0	0	0
57 39		Tools, Shop & Garage Equipment	0	0	Ü n	0	0	0	0	0	0	0	0	0	0	Ô
58 39		Laboratory Equipment	Q Q	Ö	ů 0	o o	0	0	0	0	0	0	0	0	0	0
59 39	5.7	Power Operated Equipment	ő	ă	ŏ	ő	0	0	0	0	o a	0	0	6	12	1
60 39	6.7	Communication Equipment	Ō	0	o	ō	ō	o	ő	0	0	0	0	0	0	Ď
61 39		Miscellaneous Equipment	0	0	0	0	Ō	ō	ő	ŏ	ŏ	Ö	0	o o	0	0
62 39	B.7	Other Tangible Plant	551	578	606	633	661	688	715	743	770	798	825	852	880	715
63	TOTAL	_	12,820	11,393	12,350	13,308	14,268	15,242	16,219	17,198	18,181	19,166				
						, 500	,500		10,213	17,180	10,161	19,166	20,152	20,533	21,551	16,337

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

#### Florida Public Service Commission

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

Schedule: A-11
Page: 1 of 2
Preparer: R Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin with the da	te that rate base was last estab	lished by PSC
1	12/31/95 Balance		
2 3 4	1996 Additions Adjustments 12/31/96 Balance		
5 6 7	1997 Additions Adjustments 12/31/97 Balance		
8 9 10	1998 Additions Adjustments 12/31/98 Balance	1,400	3,000
11 12 13	1999 Additions Adjustments 12/31/99 Balance	0 0 1,400	0 0 3,000
14 15 16	2000 Additions Adjustments 12/31/00 Balance	0 0 1,400	3,000
17 18 19	2001 Additions Adjustments 12/31/01 Balance	1,000 0 2,400	3,600 0 6,600

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

### Florida Public Service Commission

**Rosalie Oaks** 

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-11 Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-11 continued

	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	2002		
20	Additions	0	0
21	Adjustments	0	0
22	12/31/02 Balance	2,400	6,600
	2003		
23	Additions	850	2,100
24	Adjustments	0	_,,,,
25	12/31/03 Balance	3,250	8,700
	2004		
26	Additions	0	0
27	Adjustments	0	Ö
28	12/31/04 Balance	3,250	8,700
	2005		
29	Additions	0	0
30	Adjustments	0	Ō
31	12/31/05 Balance	3,250	8,700
	2006		
32	Additions	0	0
33	Adjustments	0	Ō
34	12/31/06 Balance	3,250	8,700
	2007		
35	Additions	200	200
36	Adjustments	0	0
37	12/31/07 Balance	3,450	8,900
	Supporting Schedules: A-12		
	=		

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Rosalle Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

#### Florida Public Service Commission

Schedule:

A-12 1 of 3

Page: Preparer:

R Griffin/J Guastella

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

_		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		(-)		al Test Ye			ma Adjust	
Line	Acct		Adjusted	Non-Us	ed & Useful		Non-Use	ed & Useful
No.	No.	Description	Balance	%	Amount	Amount "	%	Amount
1		WATER						
2		Cash CIAC:						
3	320	Water Treatment Equipment	2,250	0.00%	0		0.00%	0
4	334	Meter Fees	1,046	0.00%	0		0.00%	0
5	331	Main Extension Charge	0	0.00%	0		0.00%	0
6	333	Service Installation Fees	0	0.00%	0		0.00% _	0
7		Total Cash CIAC	3,296		0	0	-	0
8			-					
9		Property CIAC:			ł			
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		Services	0	0.00%	0		0.00%	0
13		Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%_	
15		Total Property CIAC			0	0	_	0
16								
17		Total Water CIAC	3,296		0	0		0
18								
19		SEWER			}			
20		Cash CIAC:						
21		Treatment & Disposal Equipment	2,200	0.00%	0		0.00%	0
22		Other	0	0.00%	0		0.00%	0
23		Main Extension Charge	6,546	0.00%	0		0.00%	0
24	363	Service Installation Fees	0	0.00%	0		0.00%	0
25		Total Cash CIAC	8,746		0	0	_	0
26								
27		Property CIAC:	_		_			
28		Structures & Improvements	0	0.00%	0		0.00%	0
29		Collection Sewers- Force	0	0.00%	0		0.00%	0
30		Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31		Services to Customers	0	0.00%	0		0.00%	0
32	-	Lift Stations	0	0.00%	0		0.00%	0
33		Pumping Equipment	0	0.00%	0		0.00%	0
34		Reuse Services	0	0.00%	0		0.00%	0
35		Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%_	0
37 38		Total Property CIAC			0	0	-	
38 39		Total Sewer CIAC	8,746		0	0	-	0
38		rotal Sewer CIAC	8,746		U	U	-	

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Rosalle Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

#### Florida Public Service Commission

Schedule: Page: A-12 2 of 3

Preparer: R Griffin/J Guastella

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

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Description	Line No.	Jan	Feb	Mar	_Apr	May_	Jun	Jul	Aug	Sep	Oct	Nov	Oct-2007	Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250
4	334	Meter Fees	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,200	1,200	1,200	1,046
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	0	0	0	0	0	0		D		0	0	0	0	. 0
7		Total Cash CIAC	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,450	3,450	3,450	3,296
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
15		Total Property CIAC	0_	0	0	0	0	0	0	0	0	0_	0	0_	0	0
16 17		T-1-111-1 - 0140	- 2055	3,250		0.050			0.050		0.050					
		Total Water CIAC	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,450	3,450	3,450	3,296
18		SEWER														
19		Cash CIAC:														
20	200		2,200	0.000	0.000	0.000	0.000	0.000	4.000	2000	0.000					
21	380 389	Treatment & Disposal Equipment		2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
22		Other	0	0	0	0	0 500	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	6,500	6,500 n	6,500	6,500 0	6,500	6,500 0	6,500	6,500	6,500	6,500	6,700	6,700	6,700	6,548
24	363	Service Installation Fees	0		00		0 700		0 700	0	0 7700	00	0	0	0	0
25 26		Total Cash CIAC	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,900	8,900	8,900	8,746
27		Property CIAC:														
28	354	Structures & Improvements	0	0	a	0	0	^		o	n			_		_
29	360	Collection Sewers- Force	0	0	0	0	0	0	U	0	U	0	U N	0	U	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	Û	0	U	0
31	363	Services to Customers	0	0	0	0	0	0	0	v	U	U	Ü	U	U	0
32	370	Lift Stations	0	0	Ü	0	0	0	0	U	U		U	U	U	0
33	371	Pumping Equipment	0	0	Ü	0	0	0	0	0	0	0	0	U	U	0
34	366	Reuse Services	U	U	0	0	0	0	0	Ü	0	u o	0	Ü	v	0
35	375	Reuse Transmission & Dist Mains	0	0	U	0	0	0	0	0	0	0	U	U	U	0
36	389	Other Plant Misc Equip	n	0	0	. 0	0	0	0	0	0	0	Û	Ü	Ü	0
37	208			<u>0</u>	0	n	0	<u>u</u>		0	0	0	<u> </u>	0		<u> </u>
38		Total Property CIAC			<u> </u>	<u>u</u>	<u>u</u>	<u>'</u> _	U	U			0	0	0	0
39		Total Sewer CIAC	8,700	8,700	8,700	8,700	8.700	8,700	8,700	8,700	8,700	8,700	8,900	8,900	9.000	9.746
90		(Oldi Genel Cirio	0,700	0,700	0,700	0,100	0,700	6,100	0,700	0,700	0,700	0,700	0,900	0,900	8,900	8,746

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

#### Florida Public Service Commission

Schedule: A-12

A-12 3 of 3

Page: 3 o Preparer: R 0

er: 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.

Lìne		(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.		Description	Line No.	Jan	Feb	Mar	Apr	May	Jun	Jul _	Aug	Sep	Oct	Nov	10/01/07	Balance
1		WATER														
2		Cash CIAC:										0.050	0.050	0.050	0.050	2,250
3	320	Water Treatment Equipment	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250 1,200	2,250 1,200	2,250 1,200	2,250 1,046
4	334	Meter Fees	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,200	1,200	7,200	1,040
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333		0	0	0	0	0	0	3,250	3,250	3,250	3,250	3,450	3,450	3,450	3,296
7		Total Cash CIAC	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,450	3,430	3,400	5,250
8		a														
40	750	Property CIAC:	n		0	0	0	0	0	n	a	a	0	Đ	Ω	0
10 11	330 331	Dist Reservoirs & Standpipes T&D Mains	0	υ 0	0	0	0	n	n	ň	ň	n	ō	ō	ō	ō
12	333	Services	0	0	0	0	0	0	Ô	ő	ñ	o o	ŏ	Ö	Õ	Ö
13	334	Meters/Meter Installation	0	η.	0	0	0	Ô	ő	ŏ	ō	ō	ā	ō	Ď	Ō
14		Hydrants	ŏ	n	ñ	ű	ő	Õ	Ö	õ	ō	ō	0	Ö	0	0
15	333	Total Property CIAC	n		0	0	<del></del>	- 0	0	0	0	0		0		0
16		Total Topally Circ														
17		Total Water CIAC	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,450	3,450	3,450	3,296
18						·—	<del></del>						·			
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,700	6,700	6,700	6,546
24	363		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Yotal Cash CIAC	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,900	8,900	8,900	8,746
26																
27		Property CIAC:							_	_	_	_	-	_	_	
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	U	U
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	u	0	U	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	v
31	363		0	0	0	0	0	U	Ü	Ú	ů	Ü	ų O	0	0	0
32	370		0	0	0	0	0	U	U	U	0	0	0	0	0	n
33	371		0	U	u	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	U	0	ů.	0	0	0	0	0	0	0	0	ů	ů	n
35	375	Reuse Transmission & Dist Mains	0	0	Ü	0	0	0	0	0	0	0	0	0	0	ň
36	389		- 0	0 -	- 0	0	- 0	0	- 0	<del>0</del>	0		· · · · · ·			<del></del>
37 38		Total Property CIAC			<u> </u>						<u>~_</u> _	<u>~</u>	<u>~</u>	<u> </u>		<u>~</u>
38 39		Total Sewer CIAC	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,900	8,900	8,900	8,746

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

#### Florida Public Service Commission

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

Schedule: A-13
Page: 1 of 2
Preparer: R Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	palances for this system begin with the	date that rate base was last estab	lished by PSC
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance	<u></u>	
•			
_	1997		
5	Additions		
6 7	Adjustments 12/31/97 Balance	28	
,	12/31/97 Balance	20	
	1998		
8	Additions	0	
9	Adjustments	0	
10	12/31/98 Balance	28	68
	1999		
11	Additions	35	38
12	Adjustments .	0	0
13	12/31/99 Balance	63	106
	2000		
14	Additions	35	42
15	Adjustments	0	0
16	12/31/00 Balance	98	148
.5			
4	2001	20	64
17	Additions	38 0	64 0
18 19	Adjustments 12/31/01 Balance	136	212
19	12/31/01 Dalatice	130	212

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

## Florida Public Service Commission

Rosalie Oaks

**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	(1)	(2) Water Year End	(3) Sewer Year End
No.	Description	Balance	Balance
	2002		
20	Additions	109	300
21	Adjustments	0	0
22	12/31/02 Balance	245	512
	2003		
23	Additions	87	232
24	Adjustments	0	0
25	12/31/03 Balance	332	743
	2004		
26	Additions	70	218
27	Adjustments	0	0
28	12/31/04 Balance	402	961
	2005		
29	Additions	103	218
30	Adjustments	0	0
31	12/31/05 Balance	505	1,178
	2006		
32	Additions	110	218
33	Adjustments	1	0
34	12/31/06 Balance	616	1,396
	2007		
35	Additions	110	218
36	Adjustments	45	34
37	12/31/07 Balance	771	1,649

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

### Florida Public Service Commission

Schedule:

A-14

Page:

1 of 3

Preparer:

R Griffin/J Guastella

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

		(1)	(2) Historic	(3) al Test Yea	(4) ar 2007	(5) Pro For	(6) ma Adjus	(7) tments
Line			Adjusted	Non-Use	d & Useful			ed & Useful
No.		Description	Balance	%	Amount	Amount '	%	Amount
1		WATER						7 41.104111
2		Cash						
3	320	Water Treatment Equipment	506	0.00%	0		0.00%	0
4	334	Meter Fees	186	0.00%	0		0.00%	0
5	331	Main Extension Charge	0	0.00%	0		0.00%	0
6	333	Service Installation Fees	0	0.00%	0		0.00%	
7		Total Cash	693	_	0	0	-	0
8				_			-	
9		Property			i			
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%	
15		Total Property	0	_	0	0	-	0
16				_			-	
17		Total Water	693	_	0	0	-	0
18				_			=	+
19		SEWER						
20		Cash			·			
21	380	Treatment & Disposal Equipment	618	0.00%	0		0.00%	0
22	389	Other	0	0.00%	ol		0.00%	Ō
23	361	Main Extension Charge	903	0.00%	ol		0.00%	Ō
24	363	Service Installation Fees	0	0.00%	0		0.00%	
25		Total Cash	1,522		0	0	-	0
26				_			_	
27		Property						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370		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		0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%_	0
37		Total Property	0	_	0	0	-	0
38				_			_	
39		Total Sewer	1,522	_	0	0		0
				-			===	

Schedule of Accumulated Amortization of CIAC by Classification Test Year Average Balance Rosalle Oaks Florida Public Service Commission

Schedule: A-14 Page: 2 of 3

Preparer: R Griffin/J Guastella

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

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

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Description	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
1		WATER	•													
2		Cash														
3		Water Treatment Equipment	455	461	467	473	479	485	491	497	504	510	516	521	528	491
4	334		161	164	167	170	173	176	17 <del>9</del>	182	184	187	190	194	198	179
5	331		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	0	0	0	0	0	0	0	0_	0	0	00		0_	0 070
7		Total Cash AAC	616	625	634	643	652	661	670	679	688	697	706	715	726	670
8																
9		Property	_	_	_	_	_	_	_	_						
10		Dist Reservoirs & Standpipes	Ü	0	0	0	0	0	0	0	0	0	v	U	0	U
11		T&D Mains	Ü	0	0	0	0	0	0	0	0	0	v	0	0	0
12	333		0	0	0	0	0	0	0	0	0	•	0	u	0	0
13		Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	- 0	0	0	<u>_</u>	0	0	0	0	0	0	0	0	0	
15		Total Property AAC		0	U	0	0		0				- 0			
16 17		Total Water AAC	616	625	634	643	652	661	670	679	688	697	706	715	726	670
		(Otal Water AAC	010	023	004	070	432	001	070		000	097				
18 19		SEWER														
20		Cash														
21	380		568	576	583	590	597	604	611	619	626	633	640	648	655	612
22		Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23			828	838	849	860	871	882	893	903	914	925	936	947	959	893
24		Service Installation Fees	0	0	0	0.00	0	0	0	0	0.0	0	0	0	0	0
25	505	Total Cash AAC	1,396	1,414	1,432	1,450	1,468	1,486	1,504	1,522	1,540	1,558	1,576	1,595	1,614	1,504
26		Total Gastiff		(,4.14	1,102	,		1,,,55	1,007		1,0.0	.1905	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
27		Property														
28	354	, ,	0	a	0	0	0	0	0	0	0	0	0	o ·	0	0
29	360		Ō	0	0	ō	Ō	0	0	0	0	0	0	0	0	0
30		Collection Sewers- Gravity	Ö	0	0	O	ō	0	0	0	0	0	0	0	0	0
31		Services to Customers	0	Ö	0	ō	0	0	Ō	Ó	0	0	0	0	0	0
32		Lift Stations	0	0	0	ō	Ō	0	Ō	0	0	0	0	0	0	0
33		Pumping Equipment	0	Ō	ø	O	ō	O	0	0	0	Đ	٥	0	0	0
34		Reuse Services	Ō	Ō	0	Ō	Ō	0	Ō	0	0	0	0	0	0	0
35		Reuse Transmission & Dist Mains	ō	ō	Ō	ō	ō	Ō	ō	0	0	0	0	0	0	0
36		Other Plant Misc Equip	0	o	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	1,396	1,414	1,432	1,450	1,468	1,486	1,504	1,522	1,540	1,558	1,576	1,595	1,614	1,504

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Rosaile Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14 Page: 3 of 3

Page: 3 of 3
Preparer: R Griffin/J Guastella

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	Description	12/01/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	O≘t	Nov	12/01/07	Balance
1	WATER														
2	Cash														
	20 Water Treatment Equipment	455	464	472	481	489	498	506	515	523	532	540	549	557	506
	34 Meter Fees	161	165	169	173	178	182	186	190	194	198	203	208	213	186
	31 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 33	33 Service Installation Fees	0	0	0	0	0	. 0	0		0	0_	0	0	0	0
7	Total Cash AAC	616	629	641	654	667	679	692	705	718	730	744	757	771	693
8															
9	Property														
	30 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	31 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	33 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	34 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	35 Hydrants	0	0		0	00	0	0	0	0	0_	0	0	0	. 0
15	Total Property AAC	0	0	0	0	00	0	0	0	- 0	0_	0	0	- 0	0
16															
17	Total Water AAC	616	629	641	654	667	679	692	705	718	730	744	757	771	693
18															
19	SEWER														
20	Cash														
21 38		568	577	585	593	602	610	618	627	635	643	652	660	888	618
22 38		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 36	31 Main Extension Charge	828	840	853	865	878	891	903	916	928	941	954	967	980	903
24 36	33 Service Installation Fees	0	0	0	0	0	0	0	0	0	0_	0	0	0	0
25	Total Cash AAC	1,396	1,417	1,438	1,459	1,480	1,501	1,522	1,543	1,563	1,584	1,606	1,627	1,648	1,522
26															
27	Property														
28 35	54 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 36	60 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 36	1 Collection Sewers- Gravity	C	0	0	0	0	0	0	0	0	0	0	0	0	0
	33 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 37	70 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 37	1 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 36	66 Reuse Services	О	0	0	0	0	Ø	õ	0	0	0	D	0	0	0
35 37	75 Reuse Transmission & Dist Mains	0	0	0	O	0	0	0	0	0	0	0	0	0	0
36 38	39 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	1,396	1,417	1,438	1,459	1,480	1,501	1,522	1,543	1,563	1,584	1,606	1,627	1,648	1,522

#### Schedule of Annual AFUDC Rates Used

#### Florida Public Service Commission

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

Schedule: A-15 Page: 1 of 1 Preparer: N/A

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

Year	Water Rate	Sewer Rate
effective 1/1/06	7.90%	7.90%

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

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

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

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

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

#### Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS Schedule: Page:

A-16 1 of 1

0

Preparer:

R Griffin

Explanation: Provide the annual **book** balance of Water Advances For Construction for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

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

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

# **Schedule of Working Capital Allowance Calculation**

#### Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

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

1:	(1)	(2)	(3) 2007
Line No.	Description	12/31/06	Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	` o´	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11	<del>-</del>		
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	2,148,073	336,452
19	_		
	T-A-1 (A) - d-f O(A-1 D-1 Ob A A All	<del></del>	
	Total Working Capital Balance Sheet Accounts- All		
20	Systems	455,503	2,321,615
20 21		455,503	2,321,615
	Systems = Allocation for this System:		
21	Systems	ms in Aqua Utilize	
21 22	Systems = Allocation for this System:	ms in Aqua Utilize 0.259%	
21 22 23	Allocation for this System:  Note: Allocation is by number of customers of all syste  Allocation Percentage - Water  Assets Allocated - Water (line 10 x line 23)	ms in Aqua Utilize 0.259% 6,755	s FL, Inc. 0.256% 6,793
21 22 23 24 25 26	Allocation for this System:  Note: Allocation is by number of customers of all system  Allocation Percentage - Water	ms in Aqua Utilize 0.259%	s FL, Inc. 0.256%
21 22 23 24 25 26 27	Allocation for this System:  Note: Allocation is by number of customers of all syste  Allocation Percentage - Water  Assets Allocated - Water (line 10 x line 23)  (Less)Liabilities Allocated - Water (line 18 x line 23)	ms in Aqua Utilize 0.259% 6,755 (5,573)	s FL, Inc. 0.256% 6,793 (860)
21 22 23 24 25 26 27 28	Allocation for this System:  Note: Allocation is by number of customers of all syste	ms in Aqua Utilize 0.259% 6,755 (5,573) 0.259%	s FL, Inc.  0.256% 6,793 (860)  0.256%
21 22 23 24 25 26 27 28 29	Allocation for this System:  Note: Allocation is by number of customers of all syste	ms in Aqua Utilize 0.259% 6,755 (5,573) 0.259% 6,755	s FL, Inc.  0.256% 6,793 (860)  0.256% 6,793
21 22 23 24 25 26 27 28 29 30	Allocation for this System:  Note: Allocation is by number of customers of all syste	ms in Aqua Utilize 0.259% 6,755 (5,573) 0.259%	s FL, Inc.  0.256% 6,793 (860)  0.256%
21 22 23 24 25 26 27 28 29 30 31	Allocation for this System:  Note: Allocation is by number of customers of all system:  Allocation Percentage - Water  Assets Allocated - Water (line 10 x line 23)  (Less)Liabilities Allocated - Water (line 18 x line 23)  Allocation Percentage - Sewer  Assets Allocated - Sewer (line 7 x line 17)  (Less)Liabilities Allocated - Sewer (line 12 x line 17)	ms in Aqua Utilize 0.259% 6,755 (5,573) 0.259% 6,755	s FL, Inc.  0.256% 6,793 (860)  0.256% 6,793
21 22 23 24 25 26 27 28 29 30 31 32	Allocation for this System:  Note: Allocation is by number of customers of all system:  Allocation Percentage - Water  Assets Allocated - Water (line 10 x line 23)  (Less)Liabilities Allocated - Water (line 18 x line 23)  Allocation Percentage - Sewer  Assets Allocated - Sewer (line 7 x line 17)  (Less)Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts:	ms in Aqua Utilize 0.259% 6,755 (5,573) 0.259% 6,755	s FL, Inc.  0.256% 6,793 (860)  0.256% 6,793
21 22 23 24 25 26 27 28 29 30 31 32 33	Allocation for this System:  Note: Allocation is by number of customers of all system:  Allocation Percentage - Water Assets Allocated - Water (line 10 x line 23)  (Less)Liabilities Allocated - Water (line 18 x line 23)  Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17)  (Less)Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts:  Deferred Rate Case Expense	0.259% 6,755 (5,573) 0.259% 6,755 (5,573)	s FL, Inc.  0.256% 6,793 (860)  0.256% 6,793 (860)
21 22 23 24 25 26 27 28 29 30 31 32 33	Allocation for this System:  Note: Allocation is by number of customers of all system:  Allocation Percentage - Water  Assets Allocated - Water (line 10 x line 23)  (Less)Liabilities Allocated - Water (line 18 x line 23)  Allocation Percentage - Sewer  Assets Allocated - Sewer (line 7 x line 17)  (Less)Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts:  Deferred Rate Case Expense  Water	0.259% 6,755 (5,573) 0.259% 6,755 (5,573)	s FL, Inc.  0.256% 6,793 (860)  0.256% 6,793 (860)
21 22 23 24 25 26 27 28 29 30 31 32 33 34	Allocation for this System:  Note: Allocation is by number of customers of all system:  Allocation Percentage - Water  Assets Allocated - Water (line 10 x line 23)  (Less)Liabilities Allocated - Water (line 18 x line 23)  Allocation Percentage - Sewer  Assets Allocated - Sewer (line 7 x line 17)  (Less)Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts:  Deferred Rate Case Expense	0.259% 6,755 (5,573) 0.259% 6,755 (5,573)	s FL, Inc.  0.256% 6,793 (860)  0.256% 6,793 (860)
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Allocation for this System:  Note: Allocation is by number of customers of all system:  Allocation Percentage - Water  Assets Allocated - Water (line 10 x line 23)  (Less)Liabilities Allocated - Water (line 18 x line 23)  Allocation Percentage - Sewer  Assets Allocated - Sewer (line 7 x line 17)  (Less)Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts:  Deferred Rate Case Expense  Water  Sewer	0.259% 6,755 (5,573) 0.259% 6,755 (5,573)	s FL, Inc.  0.256% 6,793 (860)  0.256% 6,793 (860)
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Allocation for this System:  Note: Allocation is by number of customers of all system:  Allocation Percentage - Water  Assets Allocated - Water (line 10 x line 23)  (Less)Liabilities Allocated - Water (line 18 x line 23)  Allocation Percentage - Sewer  Assets Allocated - Sewer (line 7 x line 17)  (Less)Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts:  Deferred Rate Case Expense  Water  Sewer  Other Regulatory Assets	0.259% 6,755 (5,573) 0.259% 6,755 (5,573)	s FL, Inc.  0.256% 6,793 (860)  0.256% 6,793 (860)
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Allocation for this System:  Note: Allocation is by number of customers of all system:  Allocation Percentage - Water  Assets Allocated - Water (line 10 x line 23)  (Less)Liabilities Allocated - Water (line 18 x line 23)  Allocation Percentage - Sewer  Assets Allocated - Sewer (line 7 x line 17)  (Less)Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts:  Deferred Rate Case Expense  Water  Sewer  Other Regulatory Assets  Water	0.259% 6,755 (5,573) 0.259% 6,755 (5,573) 0	s FL, Inc.  0.256% 6,793 (860)  0.256% 6,793 (860)  0
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Allocation for this System:  Note: Allocation is by number of customers of all system:  Allocation Percentage - Water  Assets Allocated - Water (line 10 x line 23)  (Less)Liabilities Allocated - Water (line 18 x line 23)  Allocation Percentage - Sewer  Assets Allocated - Sewer (line 7 x line 17)  (Less)Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts:  Deferred Rate Case Expense  Water  Sewer  Other Regulatory Assets	0.259% 6,755 (5,573) 0.259% 6,755 (5,573)	s FL, Inc.  0.256% 6,793 (860)  0.256% 6,793 (860)
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Allocation for this System:  Note: Allocation is by number of customers of all system:  Allocation Percentage - Water  Assets Allocated - Water (line 10 x line 23)  (Less)Liabilities Allocated - Water (line 18 x line 23)  Allocation Percentage - Sewer  Assets Allocated - Sewer (line 7 x line 17)  (Less)Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts:  Deferred Rate Case Expense  Water  Sewer  Other Regulatory Assets  Water  Sewer	0.259% 6,755 (5,573) 0.259% 6,755 (5,573) 0	s FL, Inc.  0.256% 6,793 (860)  0.256% 6,793 (860)  0
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Allocation for this System:  Note: Allocation is by number of customers of all system:  Allocation Percentage - Water  Assets Allocated - Water (line 10 x line 23)  (Less)Liabilities Allocated - Water (line 18 x line 23)  Allocation Percentage - Sewer  Assets Allocated - Sewer (line 7 x line 17)  (Less)Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts:  Deferred Rate Case Expense  Water  Sewer  Other Regulatory Assets  Water  Sewer  Other Deferred Debits	0.259% 6,755 (5,573) 0.259% 6,755 (5,573) 0 0	s FL, Inc.  0.256% 6,793 (860)  0.256% 6,793 (860)  0 0
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Allocation for this System:  Note: Allocation is by number of customers of all system:  Allocation Percentage - Water  Assets Allocated - Water (line 10 x line 23)  (Less)Liabilities Allocated - Water (line 18 x line 23)  Allocation Percentage - Sewer  Assets Allocated - Sewer (line 7 x line 17)  (Less)Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts:  Deferred Rate Case Expense  Water  Sewer  Other Regulatory Assets  Water  Sewer  Other Deferred Debits  Water	0.259% 6,755 (5,573) 0.259% 6,755 (5,573) 0 0 0 0 0	s FL, Inc.  0.256% 6,793 (860)  0.256% 6,793 (860)  0 0 481
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Allocation for this System:  Note: Allocation is by number of customers of all system:  Allocation Percentage - Water  Assets Allocated - Water (line 10 x line 23)  (Less)Liabilities Allocated - Water (line 18 x line 23)  Allocation Percentage - Sewer  Assets Allocated - Sewer (line 7 x line 17)  (Less)Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts:  Deferred Rate Case Expense  Water  Sewer  Other Regulatory Assets  Water  Sewer  Other Deferred Debits	0.259% 6,755 (5,573) 0.259% 6,755 (5,573) 0 0	s FL, Inc.  0.256% 6,793 (860)  0.256% 6,793 (860)  0 0
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Allocation for this System: Note: Allocation is by number of customers of all system: Allocation Percentage - Water Assets Allocated - Water (line 10 x line 23) (Less)Liabilities Allocated - Water (line 18 x line 23)  Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer  Other Regulatory Assets Water Sewer  Other Deferred Debits Water Sewer	0.259% 6,755 (5,573) 0.259% 6,755 (5,573) 0 0 0 0 0	s FL, Inc.  0.256% 6,793 (860)  0.256% 6,793 (860)  0 0 481
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Allocation for this System:  Note: Allocation is by number of customers of all system:  Allocation Percentage - Water  Assets Allocated - Water (line 10 x line 23)  (Less)Liabilities Allocated - Water (line 18 x line 23)  Allocation Percentage - Sewer  Assets Allocated - Sewer (line 7 x line 17)  (Less)Liabilities Allocated - Sewer (line 12 x line 17)  Direct Assignment of CWC Accounts:  Deferred Rate Case Expense  Water  Sewer  Other Regulatory Assets  Water  Sewer  Other Deferred Debits  Water  Sewer  Total Balance Sheet CWC-this system	0.259% 6,755 (5,573) 0.259% 6,755 (5,573) 0 0 0 0 0	s FL, Inc.  0.256% 6,793 (860)  0.256% 6,793 (860)  0 0 481

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

#### Aqua Florida

Florida Public Service Commission

Rosalie Oaks

Docket No. 080121-WS

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

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No	. ASSETS	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1 2 3 4	Utility Plant Construction Work in Progress Utility Plant Acquisition	85,966,260 10,726,248	90,505,275 6,220,061	91,370,203 6,049,130	91,349,024 7,003,882	91,778,934 7,735,248	92,095,149 8,218,675	92,842,612 7,940,645	93,231,021 8,053,771	93,369,496 8,374,520	93,767,683 8,444,199	93,763,576 8,791,519	97,847,581 5,053,856	98,842,627 4,064,016	92,825,342 7,436,598
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6 7 8	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
11	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
13 14 15 16 17 18 19	Cash Accounts Receivable Customer Allowance for Bad Debts Accounts Receivable Affiliates Notes Rec. Affiliates Temporary Investments Materials & Supplies	330,281 1,850,777 (50,221) (2,234,839)	367,195 1,634,935 (63,664) (2,620,359) 5,092	367,195 1,748,924 (63,413) (603,336) (741,899)	367,195 1,607,823 (83,655) (1,656,319) (741,899)	417,936 1,833,110 (77,442) (530,149) (1,045,138)	417,116 1,896,851 (84,047) (353,689) (1,045,138)	301,508 2,019,818 (84,175) (399,204) (1,045,138)	271,853 2,089,363 (102,715) (715,902) (1,045,138)	304,160 1,802,602 (116,991) (43,215) (1,045,138)	284,090 2,346,154 (116,243) (711,304) (1,045,138)	506,591 2,126,091 (135,468) (152,040) (1,045,138)	333,233 1,495,145 (173,012) (1,172,843) (1,045,138)	257,874 1,870,490 (150,752) (1,121,835)	348,171 1,870,929 (100,908) (951,926) (757,300) 392
20 21 22 23	Prepayments	659,907 153,113	670,701 155,190 2,490	609,769 155,700 13,225	699,092 153,806 17,062	746,285 170,702 43	831,743 172,560	829,001 180,144 1,278	749,130 176,361 1,852	783,217 210,412 8,671	645,341 209,219 2,354	656,591 209,451 3,303	616,494 203,994 6,359	688,269 203,303 14,267	706,580 181,073 5,454
24 25	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
26 27 28 29 30		2,695 1,453,105 1,902,193 439,109	2,695 1,549,581 1,865,647 490,193	2,695 1,628,699 1,829,101 477,396	2,695 1,825,590 1,792,556 473,555	2,695 1,939,511 1,756,010 484,060	2,033,013 1,719,463 473,612	3,025 2,163,119 1,682,918 464,714	5,302 2,196,340 1,652,285 454,054	104,923 2,189,455 1,621,652 443,845	106,243 115,935 1,591,019 426,275	145,695 135,972 1,561,082 411,422	146,751 144,201 1,529,754 386,609	150,924 196,273 1,499,121 508,769	52,026 1,352,369 1,692,523 461,047
31	TOTAL DEFERRED DEBITS	3,857,102	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	73,034,551	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

Rosalle Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007 Historical [ X ] Projected [ ] Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown. Schedule: A-19
Page: 1 of 1
Preparer: S Anzaldo

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line		Prior Year													Average
No.	Liabilities	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued														454 656)
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	·					·							07.710.007	05 754 040	27 000 004
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	577,6 <b>77</b>	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	24,1 <del>64</del>	26,615	28,803	30,940	6,333	17,085
15	Accrued Dividends														•
16	Customer Deposits	582,055	574,701	563,299	551,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
18															
19	TOTAL CURRENT & ACC LIABILITIES	2,730,128	998,068	1,110,123	562,099	793,966	1,150,883	1,095,488	909,261	1,227,086	888,065	1,071,108	(515,541)	(917,277)	854,112
20	·														
21	Other Deferred Credits & Oper, Reserves		2,044	4,088	6,132	7,739	8,909	10,079	11,249	12,419	13,589	14,759	15,929	17,099	9,541
22	•														-
23	Contributions in Aid of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311	26,981,271	26,994,018	27,011,754	27,077,994	27,091,567	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	39,537	34,990
27									·	•	•				
28	Total CIAC & Def Taxes	15,431,173	15,412,598	15,364,816	15,306,001	15,295,649	15,252,216	15,195,906	15,131,440	15,071,929	15,060,730	14,996,863	14,995,876	15,248,957	15,212,627
29	1000 5.110 3.50 10000								- <del> </del>						
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

# Rosalie Oaks NET OPERATING INCOME

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

#### Schedule of Water Net Operating Income

#### Florida Public Service Commission

Rosalie Oaks
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical 2007 & Pro Forma

Schedule: Page: B-1 1 of 1

Preparer:

S Szczygiel

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

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6)	(7) Requested	(8) Requested	(9)
Line		Books	Test Year	Test Year	Pro Forma	Pro Forma	Revenue	Annual	Supporting
No.	Description	2007	Adjustment	2007	Adjustments	Adjusted	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	14,022	(121)	13,901	0	13,901	34,726	48,627	B-4, E-2
2	Operation & Maintenance	23,034	2,572	25,605	2,976	28,581	513	29,094	B-5
3	Depreciation, net of CIAC Amort.,U&U	3,038	719	3,758	622	4,379	0	4,379	B-13
4	Amortization	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	5,638	(3,307)	2,331	494	2,824	1,563	4,387	B-15
6	Provision for Income Taxes	(6,823)	(508)	(7,332)	(1,761)	(9,092)	12,595	3,503	C-1, B-3
7	OPERATING EXPENSES	24,887	(525)	24,362	2,331	26,693	14,670	41,363	
8	NET OPERATING INCOME	(10,865)	403	(10,462)	(2,331)	(12,792)	20,056	7,263	
9	RATE BASE	55,370	11,221	66,590	24,580	91,170		91,170	A-1
10	RATE OF RETURN	-19.62%	· 3	-15.71%		·	:	7.97%	

# Schedule of Sewer Net Operating Income

Fiorida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule:

B-2

Page:

1 of 1

Preparer:

S Szczygiel

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line		Per Books	Utility Test Year	Adjusted Test Year	Pro Forma	Pro Forma	Requested Revenue	Requested Annual	Supporting
No.	Description	2007	Adjustment	2007	Adjustments	Adjusted	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	26,909	(190)	26,719	0	26,719	73,793	100,512	B-4, E-2
2	Operation & Maintenance	41,627	(862)	40,765	3,653	44,417	1,090	45,507	B-6
3	Depreciation, net of CIAC Amort, U&U	11,583	`(94)	11,489	125	11,614	0	11,614	B-14
4	Amortization	0	` o´	0	0	0	0	0	B-3
5	Taxes Other Than Income	1,014	5,538	6,552	680	7,232	3,321	10,553	B-15
6	Provision for Income Taxes	(10,537)	(3,780)	(14,317)	(1,760)	(16,077)	26,764	10,687	C-1, B-3
7	OPERATING EXPENSES	43,687	802	44,489	2,697	47,187	31,175	78,362	
8	NET OPERATING INCOME	(16,779)	(992)	(17,770)	(2,697)	(20,468)	42,618	22,150	
9	RATE BASE	262,919	14,087	277,006	5,468	282,474		282,474	A-2
10	RATE OF RETURN	-6.38%	•	-6.42%				7.84%	

#### Florida Public Service Commission

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-3 1 of 4

Page: 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.

		(1)		(2)	(3)	(4)
Line				2007	2007	Supporting
No.	Acct	Description		Water	Sewer	Schedules
1		TEST YEAR ADJUSTMENTS - 2007				
2	Α	REVENUES		****		
3		Billed less Booked Revenue		(121)	****	E-2
4		Billed less Booked Revenue	<del>-</del>	(404)	(190)	
5		TOTAL REVENUE ADJUSTMENTS	-	(121)	(190)	
6 7	В	ODERATIONS & MAINTENANCE				0 5 0 6
8	601/701	OPERATIONS & MAINTENANCE	Normalize 2007 employee terminations & New Hires	69	(46)	B-5, B-6
8	001//01	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	69	(46)	
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	92	125	
10	603/703	Salaries & Wages - Officers, Exec.		0	0	
11	604/704	Employee Pensions & Benefits		0	0	
12		Purchased Water / Sewer Treatment		0	0	
13	NA /711	Siudge Removal Expense			0	
		Purchased Power		0	0	
		Fuel for Purchased Power		0	0	
		Chemicals		0	0	
		Materials & Supplies		0	0	
		Contractual Services - Engineering		0	0	
		Contractual Services - Accounting	Normalize 2007 Audit Fees	115	115	
		Contractual Services - Legal	Normalize Legal fees on Used & Useful	23	23	
21		Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	19	19	
	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	13	13	
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 ACO billings	97	97	
26	641/741	Rental of Building/Real Prop.		0	0	
27		Rental of Equipment		0	0	
28		Transportation Expenses		0	0	
		Insurance - Vehicle		0	0	
	657/757			0	0	
31				0	0	
32				0	0	
		Advertising Expense		0	0	
		Reg. Comm. Exp Rate Case Amort.		0	0	
35		2		0	0	
36			N	0	0	
	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	2,251	(4)	
38			Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(66)	(66)	
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(42)	(42)	
40					(4.007)	
41		Excess I&I adjustment for Purchased T	reatment, Power, and Chemicals		(1,097)	
42		TOTAL O&M ADJUSTMENTS	-	2,572	(862)	
43						

Florida Public Service Commission

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

B-3 Schedule: Page: Preparer:

2 of 4 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.

		(1)		(2)	(3)	(4)
Line	l	• •		Pro Forma	Pro Forma	Supporting
No.		Description		Water	Sewer	Schedules
1	UTILITY TEST YEAR	ADJUSTMENTS - 2007	', continued			
2			ZATION OF CIAC (Used & Useful)			B-13, B-14
3		Corporate IT		828	828	!
4	Allocation of	Corp Structures & Impi	rovements	14	14	!
5				-	-	!
6		tate Correction, Depr Ex		(78)	(902)	ŀ
7	PSC Depr R	late Correction, Amort C	CIAC	(45)	(34)	ŀ
8				<u> </u>		
9	TOTAL DEF	PRECIATION ADJUSTA	MENTS	719	(94)	,
10						
11						
12	D AMORTIZA	TION		•		
13				0	0	
14	•		A-11	0		
15	TOTAL AMO	ORTIZATION ADJUSTN	MENTS	0		
16						
17						B-15
18		HER THAN INCOME TA		(#)	(0)	D-10
19	RAF adjust		RAF on Adj'd Rev less RAF Per Books	(5)	(9)	
20	Payroll tax		On Salary & Wage adjustments explained above	908	1,337	
21		x adjustment	Distributing from Water to Water & Sewer	(4,210)	4,210	
22		x adjustment	A. W	(2.207)	0	
23	TOTAL TAX	ES OTHER THAN INC	OME ADJUSTMENTS	(3,307)	5,538	
24						
25						
26			to to you havely to some	(508)	(3,780)	C-1
27		mpact of the adjustmen		(508)	(3,780)	0-1
28	TOTAL INC	OME TAX ADJUSTME	A19	(306)	(3,760)	
29	TOTAL CVE	TENDE AD HIGTMENTS	,	(525)	802	
30	IO IAL EXP	PENSE ADJUSTMENTS	)	(923)	002	

# Fiorida Public Service Commission

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

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

3 of 4 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		(1)		(2)	(3)	(4) Supporting
No.	Acct	Description		Water	Sewer	Schedules
1	UTILITY	PRO FORMA ADJUSTMENTS				
2	_					
3	В	OPERATIONS & MAINTENANCE				B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	373	506	
5	601/701		Market Based Increases	645	779	
6	601/701		New Rates Manager & Controller	435	435	
7 8	601/701 601/701			0	0	
9	603/703	Solories 9 Wasses Officers From		0	0	
10			Increase in Benefit costs/head in 2008	0	0	
11		Purchased Water / Sewer Treatment	increase in benefit costs/neau in 2006	177	287	
	NA /711			0	0	
		Purchased Power		0	0	
		Fuel for Purchased Power		0	0	
		Chemicals		0	0	
	620/720			0	0	
	631/731	···		0	0	
	632/732			Ö	0	
	633/733			ő	ő	
	634/734		Additional 2008 Service Co headcount	13	13	
	634/734	osimuotaan oorvioos ingina i oos	Service Co. 4.0% Wage increase effective 4/1/08	50	50	
	634/734		FICA taxes on Service Co. 4.0% Wage increase	4	4	
			effective 4/1/08	•	•	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(156)	(156)	
24	634/734		Additional 2008 Service Co employee benefits	34	34	
25	635/735	Contractual Services - Testing	Additional 2000 del vide od employee benefita	0	0	
26	636/736	Contractual Services - Vesting	ACO 4.0% Wage increase effective 4/1/08	21	21	
27	636/736	Oshidotadi Oshifoto - Othor	FICA taxes on ACO 4.0% Wage increase effective	2	2	
_,	555,155		4/1/08	-	-	
28	636/736		ACO allocation adjustment for dual Water/Sewer	(135)	(135)	
			customers	(,	(1.00)	
29	636/736		Additional 2008 ACO employee benefits	152	152	
30	636/736		Eliminate O/S Contractor meter reading	(300)	0	
31	636/736		· ·	` oʻ	0	
32	641/741	Rental of Building/Real Prop.	New office rent	22	22	
33	642/742			0	0	
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	164	164	
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				0	0	
39	660/760	· · · · · · · · · · · · · · · · · · ·		0	0	
40		- F	Details on Schedule B-10	1,324	1,324	
41	667/767	<b>2</b>		0	0	
42	670/770	Bad Debt Expense		0	0	
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	154	154	
44						
45						
46		TOTAL O&M ADJUSTMENTS		2,976	3,653	

#### Florida Public Service Commission

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

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

4 of 4 S Szczygiel

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

		(1)	(2)	(3)	(4) Supporting
Line No.		Description	Water	Sewer	Schedules
1	UTILIT	Y PRO FORMA ADJUSTMENTS, continued			
2 3 4 5 6 7	С	DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) Meter Replacements 6 Month Net Depr (Addns less Retirements) Allocation of new corp. PCs and Network & Telephony enhancements	497 125 0	NA 125 0	B-13, B-14
, 8 9 10 11		TOTAL	0 0 622	0 0 125	
12 13		TOTAL	022		
14 15 16	D	AMORTIZATION	0	0 0	
17 18		TOTAL	0	0	
19 20 21 22 23 24	E	TAXES OTHER THAN INCOME TAX Payroll tax adjustment On Salary & Wage adjustments explained above Property taxes associated with 2007 plant additions, allocations, adjustments Property taxes associated with Pro Forma plant Property Tax adjustment for Non-Used & Useful plant TOTAL	79 74 341 0 494	99 556 25 0 680	<b>8-</b> 15
25 26 27 28 29	F	INCOME TAXES Income tax impact of the adjustments to per book income TOTAL	(1,761) (1,761)	(1,760) (1,760)	C-1
30 31 32		TOTAL EXPENSE ADJUSTMENTS	2,331	2,697	
33 34	UTILIT	Y PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
35 36 37	Α	NET OPERATING REVENUE Required Revenue Adjustment	34,726	73,793	B-1, B-2
38 39 40	В	OPERATION & MAINTENANCE EXPENSE Bad Debt Adjustment Due To Proposed Rate Increase	513	1,090	B-1, B-2
41 42 43	E	TAXES OTHER THAN INCOME TAX RAF on Revenue Adjustment @ 4.50	0% 1,563	3,321	
44 45 46 47	F	INCOME TAX ADJUSTMENT Rate Year Revenue at Present Rates Plus Required Revenue Adjustment Rate Year Revenue at Proposed Rates	13,901 34,726 48,627	26,719 73,793 100,512	B-1, B-2
48 49 50 51		Less Operating Expenses Before Income Taxes Less Interest Expense Taxable Income	(37,861) (1,686) 9,080	(67,674) (5,132) 27,705	B-1, B-2 D-1
52 53 54		Income Tax at Composite Rate of Less Income Tax at Present Rates 38.57	5% 3,503 9,092	10,687 16,077	C-1
55 55		Income Tax Adjustment for Requested Revenue Increase	12,595	26,764	

# **Test Year Operating Revenues**

#### Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Schedule: Page: B-4 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

·	(1) WATER	(2)	(3) SEWER	(4)
Line				
No.	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	13,570	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	26,484
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	Ō
16			526.0 Effluent	0
17			527.0 Unbilled Revenues	0
18			540.5 Flat Rate - Reuse	0
19	TOTAL WATER SALES	13,570	TOTAL SEWER SALES	26,484
20		<u> </u>	•	
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	452	532.0 Forfeited Discounts	Ô
24	472.0 Rents From Water Property	0	534.0 Rents From Sewer Property	Ō
25	473.0 Interdepartmental Rents	0	535.0 Interdepartmental Rents	0
26	474.04 Other Water Revenues	0	536.0 Other Sewer Revenues	425
27	TOTAL OTHER WATER REVENUES	452	TOTAL OTHER SEWER REVENUES	425
28			-	
29	TOTAL WATER OPERATING REVENUES	14,022	TOTAL SEWER OPERATING REVENUES	26,909

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

#### Florida Public Service Commission

**Rosalie Oaks** Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule:

B-5 1 of 5

Page: Preparer:

S Szczygiel

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						Unacc. Water			Unacc. Water	
Line			2007	2007	2007	Ajdstmnt @	2007	Pro Forma	Ajdstmnt @	
No.	_	Account No. and Name	Per Books	Normalizations	Normalized	0.00%	Adjusted	Adjustments	0.00%	Pro Forma
1	601	Salaries & Wages - Employees	8,425	161	8,586		8,586	1,453		10,039
2	603	Salaries & Wages - Officers, Exec.	344	0	344		344	0		344
3	604	Employee Pensions & Benefits	1,759	0	1,759		1,759	177		1,936
4	610	Purchased Water	0	0	0	0	0	0	0	0
5	615	Purchased Power	791	0	791		791	0		791
6	616	Fuel for Purchased Power	435	0	435	0	435	0	0	435
7	618	Chemicals	206	0	206		206	0		206
8	620	Materials & Supplies	520	0	520	0	520	0	0	520
9	631	Contractual Services - Engineering	30	0	30		30	0		30
10	632	Contractual Services - Accounting	(37)	115	78		78	0		78
11	633	Contractual Services - Legal	84	23	106		106	0		106
12	634	Contractual Services - Mgmt. Fees	2,134	33	2,167		2,167	(55)		2,112
13	635	Contractual Services - Testing	1,867	0	1,867		1,867	0		1,867
14	636	Contractual Services - Other	3,462	97	3,559		3,559	(261)		3,298
15	641	Rental of Building/Real Prop.	355	0	355		355	22		377
16	642	Rental of Equipment	27	0	27		27	0		27
17	650	Transportation Expenses	1,404	0	1,404		1,404	164		1,568
18	656	Insurance - Vehicle	101	0	101		101	0		101
19	657	Insurance - General Liability	402	0	402		402	0		402
20	658	Insurance - Workman's Comp.	60	0	60		60	0		60
21	659	Insurance - Other	133	0	133		133	0		133
22	660	Advertising Expense	2	0	2		2	0		2
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0		0	1,324		1,324
24	667	Reg. Comm. Exp Rate Case Other	0	0	0		0	0		0
25	670	Bad Debt Expense	(184)	0	(184)	)	(184)	0		(184)
26	675	Miscellaneous Expense	714	2,143	2,857		2,857	154		3,011
27		-						<u> </u>		
28		TOTAL WATER O & M EXPENSES	23,034	2,572	25,605	0	25,605	2,976	0	28,581

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

Florida Public Service Commission

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

#### Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total Per Books
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	922	418	586	520	680	499	775	619	2,079	951	(652)	1,027	8,425
2	603	Salaries & Wages - Officers, Exec.	36	37	(122)	38	40	53	48	45	294	63	(234)	45	344
3	604	Employee Pensions & Benefits	168	94	136	174	117	161	120	141	104	163	215	167	1,759
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	78	89	80	71	78	56	52	57	70	54	45	60	791
6	616	Fuel for Purchased Power	0	0	0	435	0	0	0	0	0	0	0	0	435
7	618	Chemicals	0	39	27	0	30	17	0	0	28	0	25	39	206
8	620	Materials & Supplies	3	3	4	56	59	43	1,166	392	(1,317)	141	(33)	4	520
9	631	Contractual Services - Engineering	4	4	4	4	4	4	4	4	0	0	o o	0	30
10	632	Contractual Services - Accounting	27	23	23	(82)	14	14	13	14	(9)	13	14	(102)	(37)
11	633	Contractual Services - Legal	6	6	8	7	7	7	9	9	74	11	(67)	8	84
12	634	Contractual Services - Mgmt. Fees	143	143	170	226	219	204	147	89	265	159	200	171	2,134
13	635	Contractual Services - Testing	119	254	119	51	186	254	52	397	148	52	94	141	1,867
14	636		194	402	509	188	360	184	420	324	410	268	13	190	3,462
15	641	Rental of Building/Real Prop.	26	24	33	29	30	31	37	36	314	48	(285)	32	355
16	642		2	2	3	2	2	2	3	3	24	4	(22)	2	27
17	650	Transportation Expenses	104	116	114	110	128	115	103	133	10	128	234	111	1,404
18	656	Insurance - Vehicle	8	8	8	8	8	8	8	8	8	8	8	8	101
19	657	Insurance - General Liability	34	33	34	34	34	34	33	34	34	34	33	34	402
20	658	Insurance - Workman's Comp.	5	5	5	5	5	5	5	5	5	5	5	5	60
21	659	Insurance - Other	11	11	11	11	11	11	11	11	11	11	11	11	133
22	660	Advertising Expense	0	0	0	0	0	0	0	0	2	0	(1)	0	2
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		26	23	93	39	(2)	(1)	11	123	(159)	144	(395)	(86)	(184)
26	675	Miscellaneous Expense	52	97	67	57	60	60	72	72	641	53	(584)	66	714
27															
28		TOTAL WATER O & M EXPENSES	1,968	1,831	1,912	1,983	2,072	1,760	3,090	2,514	3,037	2,308	(1,375)	1,933	23,034

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

Florida Public Service Commission

Schedule: B-5 3 of 5 Page:

Preparer: S Szczygiel

#### Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	798	304	427	384	537	354	602	448	591	725	696	875	6,741
2	603	Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	(0)	(0)	0	(0)	(0)	0	(0)
3	604	Employee Pensions & Benefits	0	(82)	0	(0)	(50)	(0)	(43)	(21)	0	(0)	0	0	(197)
4	610	Purchased Water	0	0	0	0	Ò	0	0	0	0	0	0	0	0
5	615		76	88	77	69	76	54	50	54	47	50	66	58	765
6	616	Fuel for Purchased Power	0	0	0	435	0	0	0	0	0	0	0	0	435
7	618	Chemicals	0	39	27	0	30	17	0	0	28	0	25	39	206
8	620		0	0	0	53	56	40	1,162	387	(1,353)	135	0	0	479
9	631	Contractual Services - Engineering	4	4	4	4	4	4	4	4	0	0	0	0	30
10	632		0	(0)	(0)	(68)	(0)	(0)	(0)	0	(0)	0	(0)	0	(68)
11		Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634	Contractual Services - Mgmt. Fees	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	(0)
13	635		119	254	119	51	186	254	51	396	146	51	96	141	1,864
14	636	Contractual Services - Other	66	286	386	61	226	<del>6</del> 1	281	181	(159)	104	348	48	1,892
15	641	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642	• • • • • • • • • • • • • • • • • • • •	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		(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	- · · · · · · · · · · · · · · · · · · ·	0	0	0	0	0	D	(0)	(0)	0	(0)	0	0	0
21	659		(0)	(0)	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
22	660	<b>3</b> − <b>↑</b> − · · − −	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666	— — — · · · · · · · · · · · · · · · · ·	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670		28	25	95	41	0	1	13	125	(139)	147	(413)	(84)	(161)
26	675	Miscellaneous Expense	(1)	48	(1)	(1)	(1)	(3)	(3)	(2)	(2)	(45)	(1)	0	(14)
27 28		TOTAL WATER O & M EXPENSES	1,089	965	1,134	1,028	1.064	781	2,117	1,572	(840)	1,167	817	1,077	11,972
20		COLUMN CALENOES	1,009		1,134	1,020	i,004	/01	2,117	1,572	(040)	1,107		1,077	11,572

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

Florida Public Service Commission

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

Rosalle Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
-	601	Salaries & Wages - Employees	Den U	Lep	nviai 0	<u> </u>	iviay ^		0	70g	∩	000	1404		7 ninder
	603		14	16	(151)	14	14	26	17	14	21	21	14	17	35
	604	Employee Pensions & Benefits	173	179	141	179	172	166	169	168	155	171	168	172	2,014
		Purchased Water	1/3	11.9	1-71	17.9	172	100	n	00	100	'' 0	100	1,7	2,014
	615		0	0	0	0	n	n	Ď	Ô	0	ň	0	ň	ň
-	616	Fuel for Purchased Power	0	0	n	n	0	ň	0	ñ	Ď	ň	0	ñ	ñ
-		Chemicals	0	ň	n	0	ñ	n	0	ñ	n	ň	0	ŏ	Ô
		Materials & Supplies	ŏ	n	n	0	n	n	n	Õ	n	ň	0	ň	ő
	631		0	0	n	n	0	ň	0	ň	0	ň	0	ň	ñ
		Contractual Services - Accounting	27	23	23	(14)	14	14	14	14	(8)	13	14	(101)	32
		Contractual Services - Legal		20	20	(1-7)	,4	17	,4	.4	(0)	ñ	,,	(.01)	0
		Contractual Services - Mgmt. Fees	143	143	170	226	219	203	147	80	264	159	201	170	2,133
		Contractual Services - Testing	143	170	1,0	0	2.0	203		U O	0	0	20,	.,,	2,,00
		Contractual Services - Other	80	79	72	83	88	76	83	87	91	92	97	94	1,031
	641	Rental of Building/Real Prop.	00	,0	,, <u>,</u>	0.5	'n	,,	0	ű,	Ď,	0	'n	'n	,,551
	642		ñ	n	n	ņ	ñ	ñ	Ď	ñ	n	ň	ņ	ñ	ñ
	650	Transportation Expenses	113	124	126	120	138	125	115	146	119	145	136	122	1,528
		Insurance - Vehicle	8	8	120	.20	8	8	.,,5	8	8	8	8		101
_	657	Insurance - General Liability	33	33	33	33	33	33	33	34	34	34	34	34	402
		Insurance - Workman's Comp.	5	5	5	5	5	5	5	5	5	5	5	5	60
		insurance - Other	11	11	11	11	11	11	11	11	11	11	11	11	132
_		Advertising Expense	Ö	Ó	0	0	Ö	Ö	D.	Ö	O	0	0	Ö	0
	666		ō	Ō	ō	Ö	ō	ō	ō	ō	ō	ō	ō	ō	Ō
	667	Reg. Comm. Exp Rate Case Other	ā	Ô	ō	Ď	ō	ō	ō	ō	0	ō	Ô	Ď	Ō
	670		Ô	ō	ŏ	Õ	ō	Ō	ō	ō	ō	ō	Ō	Ď	Ō
		Miscellaneous Expense	0	0	ō	Ō	ō	0	Ō	ō	0	ō	Ō	Ō	0
28		TOTAL WATER O & M EXPENSES	616	623	439	665	703	668	602	575	701	658	687	531	7,468

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

Florida Public Service Commission

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

to be allocated to lines 1-26

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.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line			2007											2007	Total	Allocation
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	Rate
1	601	Salaries & Wages - Employees	124	114	158	136	143	146	174	172	1,488	226	(1,348)	152	1,683	46.83%
2	603	Salaries & Wages - Officers, Exec.	23	21	29	25	26	27	32	32	273	41	(247)	28	309	8.59%
3	604	Employee Pensions & Benefits	(4)	(4)	(5)	(5)	(5)	(5)	(6)	(6)	(51)	(8)	46	(5)	(58)	-1.61%
4	610	Purchased Water	o	Ò	o	Ò	O	O	0	0	0	0	0	0	0	0.00%
5	615	Purchased Power	2	2	2	2	2	2	3	3	23	3	(21)	2	26	0.72%
6	616	Fuel for Purchased Power	0	O O	0	0	0	0	0	0	0	0	0	0	0	0.00%
7	618	Chemicals	0	0	0	0	0	. 0	0	0	0	0	0	0	0	0.00%
8	620	Materials & Supplies	3	3	4	3	3	4	4	4	36	5	(33)	4	41	1.14%
9	631	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10	632	Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	1	(0)	(1)	-0.02%
11	633	Contractual Services - Legal	6	6	8	7	7	7	9	9	74	11	(67)	8	84	2.33%
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.04%
13	635	Contractual Services - Testing	0	0	0	0	0	0	0	0	3	0	(2)	0	3	0.09%
14	636	Contractual Services - Other	40	37	51	43	46	47	56	55	477	72	(432)	49	540	15.02%
15	641	Rental of Building/Real Prop.	26	24	33	29	30	31	37	36	314	48	(285)	32	355	9.89%
16	642	Rental of Equipment	2	2	3	2	2	2	3	3	24	4	(22)	2	27	0.76%
17	650	Transportation Expenses	(9)	(8)	(12)	(10)	(10)	(11)	(13)	(13)	(109)	(17)	99	(11)	(123)	-3.43%
18	656	Insurance - Vehicle	oʻ	ò	Ò	Ò	Ō	o o	0	o o	o	0	(0)	0	0	0.00%
19	657	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.01%
20	658	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
21	659	Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
22	660	Advertising Expense	0	0	0	0	0	0	0	0	2	0	(1)	0	2	0.05%
23	666	Reg. Comm. Exp Rate Case Amort.	ō	Ō	Ö	0	0	0	0	0	٥	0	Ò	0	0	0.00%
24	667	Reg. Comm. Exp Rate Case Other	Ŏ	Ö	ō	Ō	ō	Ō	Ō	Ö	0	0	0	0	0	0.00%
25		Bad Debt Expense	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(20)	(3)	18	(2)	(23)	-0.63%
26		Miscellaneous Expense	53	49	68	59	62	63	75	74	643	98	(583)	66	727	20.24%
27													,,			
28		TOTAL WATER O & M EXPENSES	264	244	338	289	305	311	371	367	3,177	482	(2,879)	324	3,594	100.00%
		675863 Service & Sundry input	264	244	338	289	305	311	371	367	3,177	482	(2,879)	324	3,594	

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

#### Florida Public Service Commission

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule:

B-6

Page: Preparer: 1 of 5 S Szczygiel

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						Excess I&I			Excess I&I	
Line			2007	2007	2007	Ajdstmnt @	2007	Pro Forma	Ajdstmnt @	
No.		Account No. and Name	Per Books	Nomalizations	Normalized	28.18%	Adjusted	Adjustments	28.18%	Pro Forma
1	701	Salaries & Wages - Employees	12,676	79	12,755		12,755	1,720		14,474
2	703	Salaries & Wages - Officers, Exec.	537	0	537		537	0		537
3	704	Employee Pensions & Benefits	2,993	0	2,993		2,993	287		3,279
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	3,407	0	3,407		3,407	0		3,407
6	715	Purchased Power	2,404	0	2,404	(677)	1,726	0	0	1,726
7	716	Fuel for Power Production	0	0	0		0	0		0
8	718	Chemicals	1,488	0	1,488	(419)	1,069	0	0	1,069
9	720	Materials & Supplies	465	0	465		465	0		465
10	731	Contractual Services - Engineering	217	0	217		217	0		217
11	732	Contractual Services - Accounting	(37)	115	78		78	0		78
12	733	Contractual Services - Legal	136	23	159		159	0		159
13	734	Contractual Services - Mgmt. Fees	2,135	33	2,168		2,168	(55)		2,112
14	735	Contractual Services - Testing	1,110	0	1,110		1,110	Ò		1,110
15	736	Contractual Services - Other	9,583	97	9,679		9,679	39		9,719
16	741	Rental of Building/Real Prop.	578	0	578		578	22		599
17	742	Rental of Equipment	718	0	718		718	0		718
18	750	Transportation Expenses	1,327	0	1,327		1,327	164		1,491
19	756	Insurance - Vehicle	101	0	101		101	0		101
20	757	Insurance - General Liability	402	0	402		402	0		402
21	758	Insurance - Workman's Comp.	60	0	60		60	0		60
22	759	Insurance - Other	133	0	133		133	0		133
23	760	Advertising Expense	3	0	3		3	0		3
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0		0	1,324		1,324
25	767	Reg. Comm. Exp Other	0	0	0		0	0		0
26	770	Bad Debt Expense	(2)	0	(2)		(2)	0		(2)
27	775	Miscellaneous Expense	1,193	(112)	1,081		1,081	154		1,235
28		·		• •			•			•
29		TOTAL WATER O & M EXPENSES	41,627	235	41,861	(1,097)	40,765	3,653	0	44,417

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

Fiorida Public Service Commission

Schedule: B-6 Page: 2 of

Page: 2 of 5 Preparer: S Szczygiel

Rosalie Oaks Docket No. 989121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2007											2007	Per Books
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec_	Annual
1	701	Salaries & Wages - Employees	653	772	873	664	769	766	1,200	1,543	3,677	1,687	(1,428)	1,499	12,676
2	703	Salarles & Wages - Officers, Exec.	50	50	(106)	53	55	71	70	65	524	92	(454)	65	537
3	704	Employee Pensions & Benefits	265	254	234	273	260	221	252	225	147	254	350	257	2,993
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	1,804	0	0	0	1,476	0	127	0	0	0	0	0	3,407
6	715	Purchased Power	183	197	201	170	219	167	194	229	250	206	183	205	2,404
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718	Chemicals	0	145	224	0	266	0	149	0	405	0	139	160	1,488
9	720	Materials & Supplies	5	4	6	5	238	100	7	16	130	9	(62)	6	465
10	731	Contractual Services - Engineering	19	19	19	19	19	19	19	19	16	16	16	16	217
11	732	Contractual Services - Accounting	27	23	23	(82)	14	14	13	14	(10)	13	15	(102)	(37)
12	733	Contractual Services - Legal	10	9	12	11	11	12	14	14	136	19	(127)	13	136
13	734	Contractual Services - Mgmt. Fees	143	143	170	226	220	204	147	89	266	159	199	171	2,135
14	735	Contractual Services - Testing	118	134	154	0	154	91	14	155	104	1	65	119	1,110
15	736	Contractual Services - Other	608	1,645	386	803	722	714	412	1,169	1,582	663	152	726	9,583
16	741	Rental of Building/Real Prop.	42	39	52	46	48	51	62	60	579	81	(538)	56	578
17	742	Rental of Equipment	3	3	4	71	71	71	140	72	112	6	94	72	718
18	750	Transportation Expenses	98	111	108	104	121	108	94	125	(82)	116	322	102	1,327
19	756	Insurance - Vehicle	8	8	8	8	8	8	8	8	9	8	8	8	101
20	757	Insurance - General Liability	34	34	34	34	34	34	33	34	34	34	33	34	402
21	758	Insurance - Workman's Comp.	5	5	5	5	5	5	5	5	5	5	5	5	60
22	759	Insurance - Other	11	11	11	11	11	11	11	11	11	11	11	11	133
23	760	Advertising Expense	٥	0	0	0	0	0	٥	0	3	0	(3)	0	3
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	O O	D	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	5	(2)	32	(3)	(3)	(3)	21	(7)	537	(448)	(142)	11	(2)
27	775	Miscellaneous Expense	86	148	106	94	99	104	126	122	1,186	109	(1,101)	115	1,193
28															
29		TOTAL WATER O & M EXPENSES	4,178	3,752	2,557	2,513	4,818	2,767	3,120	3,969	9,624_	3,041	(2,263)	3,551	41,627

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

Florida Public Service Commission

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

#### Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annuat
1	701	Salaries & Wages - Employees	455	587	628	446	541	525	909	1,260	933	1,301	1,120	1,233	9,938
2	703		0	0	0	0	0	0	(0)	(0)	0	(0)	(0)	0	(0)
3	704	Employee Pensions & Benefits	0	(20)	(0)	0	(1)	(29)	0	(27)	0	(0)	(0)	0	(77)
4	710	, ,	0	Ò	O	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	1,804	0	0	0	1,476	0	127	0	0	0	0	0	3,407
6	715	Purchased Power	180	195	197	167	215	163	190	225	207	200	222	201	2,362
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718	Chemicals	0	145	224	0	266	0	149	0	405	0	139	160	1,488
9	720	Materials & Supplies	0	0	0	0	232	94	0	9	64	0	0	0	399
10	731	Contractual Services - Engineering	19	19	19	19	19	19	19	19	16	16	16	16	217
11	732	Contractual Services - Accounting	0	(0)	(0)	(68)	(0)	(0)	(0)	0	(0)	0	(0)	0	(68)
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	118	134	154	0	154	91	14	154	100	0	70	119	1,106
15	736	Contractual Services - Other	456	1,506	236	651	561	561	236	991	611	447	872	547	7,674
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	67	67	<del>6</del> 7	135	67	67	0	135	67	674
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	٥	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)	( <u>o</u> )
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	O	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	8	0	35	0	0	0	25	(3)	574	(443)	(176)	15	35
27 28	775	Miscellaneous Expense	0	68	0	0	0	0	0	0	0	(58)	0	0	10
29		TOTAL WATER O & M EXPENSES	3,040	2,634	1,493	1,282	3,531	1,491	1,803	2,695	2,976	1,463	2,397	2,358	27,163

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

Florida Public Service Commission

Rosalie Oaks
Docket No. 080121-WS
Historical Test Year Ending December 31

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

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703	Salaries & Wages - Officers, Exec.	14	16	(151)	14	14	26	17	14	21	21	14	17	35
3	704		272	280	242	260	269	258	262	262	242	267	262	267	3,164
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5		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		Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732	Contractual Services - Accounting	27	23	23	(14)	14	14	14	14	(8)	13	14	(101)	32
12		Contractual Services - Legal	0	0	0	0	0	0	0	0	O	0	0	0	0
13	734	Contractual Services - Mgmt. Fees	143	143	170	226	219	203	147	89	264	159	201	170	2,133
14	735	Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736	Contractual Services - Other	89	79	72	83	88	76	83	87	91	92	97	94	1,031
16	741	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742		0	0	0	0	0	0	0	0	0	0	0	0	0
18	750		113	124	126	120	138	125	115	146	119	145	136	122	1,528
19		Insurance - Vehicle	8	8	8	8	8	8	8	8	8	8	8	8	101
20	757	Insurance - General Liability	33	33	33	33	33	33	33	34	34	34	34	34	402
21		Insurance - Workman's Comp.	5	5	5	5	5	5	5	5	5	5	5	5	60
22	759		11	11	11	11	11	11	11	11	11	11	11	11	132
23		Advertising Expense	0	0	0	D	0	0	0	0	0	0	0	0	0
24		Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770		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	715	724	540	766	799	761	695	669	787	754	781	626	8,618

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

Florida Public Service Commission

Schedule: B-6 Page: 5 of 5

Preparer: S Szczygiel

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line			2007											2007	Total	Atlocation
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec '	Annual	Rate
1	701	Salaries & Wages - Employees	198	184	245	218	228	241	291	283	2,745	386	(2,548)	266	2,737	46.83%
2	703	Salaries & Wages - Officers, Exec.	36	34	45	40	42	44	53	52	503	71	(467)	49	502	8.59%
3	704	Employee Pensions & Benefits	(7)	(6)	(8)	(7)	(8)	(8)	(10)	(10)	(94)	(13)	88	(9)	(94)	-1.61%
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
5	711	Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
6	715	Purchased Power	3	3	4	3	4	4	4	4	42	6	(39)	4	42	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	5	4	6	5	6	6	7	7	67	9	(62)	6	67	1.14%
10	731	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
11		Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	1	(0)	(1)	-0.02%
12		Contractual Services - Legal	10	9	12	11	11	12	14	14	136	19	(127)	13	136	2.33%
13			0	0	0	0	0	0	0	0	2	0	(2)	0	2	0.04%
14		Contractual Services - Testing	0	0	0	0	0	0	1	1	5	1	(5)	0	5	0.09%
15			64	59	79	70	73	77	93	91	880	124	(817)	85	878	15.02%
16	741	Rental of Building/Real Prop.	42	39	52	46	48	51	62	60	579	81	(538)	56	578	9.89%
17	742	Rental of Equipment	3	3	4	4	4	4	5	5	44	6	(41)	4	44	0.76%
18	750	Transportation Expenses	(15)	(13)	(18)	(16)	(17)	(18)	(21)	(21)	(201)	(28)	186	(19)	(200)	-3.43%
19	756	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
20	757	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.01%
21	758	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
22	759	Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
23	760	Advertising Expense	0	0	0	0	0	0	0	0	3	0	(3)	0	3	0.05%
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
26	770	Bad Debt Expense	(3)	(2)	(3)	(3)	(3)	(3)	(4)	(4)	(37)	(5)	34	(4)	(37)	-0.63%
27	775	Miscellaneous Expense	86	80	106	94	99	104	126	122	1,186	167	(1,101)	115	1,183	20.24%
28		_														_
29		TOTAL WATER O & M EXPENSES	423	394	524	465	488	515	622	605	5,861	823	(5,441)	567	5,846	100.00%
		775863 Service & Sundry input to be allocated to lines 1-27	423	394	524	465	488	515	622	605	5,861	823	(5,441)	567	5,846	

#### Operation & Maintenance Expense Comparison - Water

#### Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-7

Page: Preparer: 1 of 1 S Szczygiel

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

Line No.	Acct No. 601 603	Account Name Salaries & Wages - Employees	Historical Year 2002	Test Year Adjusted		
No. 1	No. 601 603			•		
1	601 603		2002		Difference	% Difference
_	603	Salaries & Wares - Employees		2007	Difference	% Difference 140.23%
			3,574	8,586 344	5,012 344	140.23%
2		Salaries & Wages - Officers, Exec.	0			- 154.25%
3	604	Employee Pensions & Benefits	692	1,759	1,067	154.25%
4	610	Purchased Water	0	0 791	0 394	99.33%
5	615	Purchased Power	397 0	435	435	99.33%
6	616	Fuel for Power Production	-		435 72	- 53.43%
7	618	Chemicals	134	206		
8	620	Materials & Supplies	744	520	(224)	-30.14%
9	631	Contractual Services - Engineering	0	30	30	- 00.000/
10	632	Contractual Services - Accounting	1,016	78	(938)	-92.30%
11	633	Contractual Services - Legal	0	106	106	-
12	634	Contractual Services - Mgmt. Fees	65	2,167	2,102	3233.88%
13	635	Contractual Services - Testing	824	1,867	1,043	126.57%
14	636	Contractual Services - Other	1,554	3,559	2,005	129.01%
15	641	Rental of Building/Real Prop.	0	355	355	-
16	642	Rental of Equipment	0	27	27	-
17	650	Transportation Expenses	1,846	1,404	(442)	-23.92%
18	656	Insurance - Vehicle	0	101	101	-
19	657	Insurance - General Liability	0	402	402	-
20	658	Insurance - Workman's Comp.	0	60	60	-
21	659	Insurance - Other	0	133	133	-
22	660	Advertising Expense	21	2	(19)	-91.60%
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp Other	0	0	0	-
25	670	Bad Debt Expense	167	(184)	(351)	-210.16%
26	675	Miscellaneous Expense	107	2,857	2,750	2570.18%
27	TOTAL	WATER O & M EXPENSES	11,141	25,605	14,464	129.83%
28		Total Customers (EOY)	91.0	97.0	6.0	6.59%
29		Consumer Price Index - U				11.38%
30		Growth Plus Inflation				18.73%

Supporting Schedules: B-5, F-8

# Operation & Maintenance Expense Comparison - Water

#### Florida Public Service Commission

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl Page: 1 of 1 Preparer: S Szczygiel

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

	(1)	(2)	(3)
Line	Acct		
No.	No.	Account Name	Explanation
1	601	Salaries & Wages - Employees	Prior owner did not allocate all admin costs to entities
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	New generator
7	618	Chemicals	Increased flow
8	620	Materials & Supplies	
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	
11	633	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
12	634	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
13	635	Contractual Services - Testing	Testing per 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.	Prior owner did not allocate all admin costs to entities
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	
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

Rosalle Oaks
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.

		(1)	(2) Historical	(3) Test Year	(4)	(5)
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2002	2007	Difference	% Difference
1	701	Salaries & Wages - Employees	10,318	12,755	2,437	23.62%
2	703	Salaries & Wages - Officers, Exec.	0	537	537	-
3	704	Employee Pensions & Benefits	801	2,993	2,192	273.61%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	4,340	3,407	(933)	-21.51%
6	715	Purchased Power	1,916	1,726	(190)	-9.90%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	2,077	1,069	(1,008)	-48.56%
9	720	Materials & Supplies	3,976	465	(3,511)	-88.30%
10	731	Contractual Services - Engineering	0	217	217	-
11	732	Contractual Services - Accounting	443	78	(365)	-82.45%
12	733	Contractual Services - Legal	74	159	85	114.63%
13	734	Contractual Services - Mgmt. Fees	18,862	2,168	(16,694)	-88.51%
14	735	Contractual Services - Testing	523	1,110	587	112.33%
15	736	Contractual Services - Other	4,581	9,679	5,098	111.29%
16	741	Rental of Building/Real Prop.	0	578	578	-
17	742	Rental of Equipment	0	718	718	-
18	750	Transportation Expenses	1,443	1,327	(116)	-8.02%
19	756	Insurance - Vehicle	0	101	101	-
20	757	Insurance - General Liability	0	402	402	~
21	758	Insurance - Workman's Comp.	0	60	60	-
22	759	Insurance - Other	0	133	133	-
23	760	Advertising Expense	21	3	(18)	-86.33%
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	` o´	_
25	767	Reg. Comm. Exp Other	0	0	0	-
26	770	Bad Debt Expense	194	(2)	(196)	-100.84%
27	775	Miscellaneous Expense	112	1,081	969	865.51%
28	TOTAL	SEWER O & M EXPENSES	49,681	40,765	(8,916)	-17.95%
29 30		Total Customers (EOY) Consumer Price Index - U	91.0	98.0	7.0	7.69% 11.38%
31		Growth Plus Inflation				19.95%

Supporting Schedules: B-6, F-8

# Operation & Maintenance Expense Comparison - Sewer

#### Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8 Supl Page: 1 of 1 Preparer: S Szczygiel

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

	(1)	(2)	(3)	
Line	Acct			
No.	No.	Account Name	Explanation	
1	701	Salaries & Wages - Employees	Prior owner did not allocate all admin costs to entities	
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities	
3	704	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities	
4	710	Purchased Sewage Treatment		
5	711	Sludge Removal Expense		
6	715	Purchased Power	Increased direct power charges & indirect allocation of admin costs.	
7	716	Fuel for Power Production	· -	
8	718	Chemicals		
9	720	Materials & Supplies		
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities	
11	732	Contractual Services - Accounting		
12	733	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities	
13	734	Contractual Services - Mgmt. Fees		
14	735	Contractual Services - Testing	Testing per EPA requirements	
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.	Prior owner did not allocate all admin costs to entities	
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities	
23	760	Advertising Expense		
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	
			60	printed E/16/2000 4:04 DM

#### **Contractual Services**

#### Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-9

Page:

1 of 1

Preparer:

S Szczygiel

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

	(1)	(2)	(3)	(4)
Line				
No.	Consultant	Type of Service	Amount	Description of Work Performed
Wate	er			
1	Aqua Services, Inc.	Management	2,539	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,524	Testing-Treat-Ops
3	23918Severn Trent	Oth-Cust Acct	679	Oth-Cust Acct
4				
5		•		
6				
7				
8				
9				
10				
Sew	er			
11	Aqua Services, Inc.	Management	2,539	Corporate services and sundry charges
12	26483Harbor Branch	Testing-Treat-Ops	1,142	Testing-Treat-Ops
13	29185JOHN STEVEN	Oth-T&D-Ops	3,025	Oth-T&D-Ops
14	23918Severn Trent	Oth-Cust Acct	679	Oth-Cust Acct
15				
16				
17				
18				
19				
20				

#### Analysis of Rate Case Expense

#### Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: Preparer:

B-10 1 of 1 S Szczygiel

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

Line	(1) Firm or	(2) Counsel, Consultant	(3) Hourly	(4) Total Est of	(5) Type of Service	(6) Comments	(7) Hours
No.	Vendor Name	or Witness	Rate	Firm's Charges	Rendered		
1	<u>Leaal</u>						
2		Rutledge, Ecenia, Purnell & Hoffman	300.00	275,000	Legal		917
3	Sub-Total Legal		•	275,000	-		
4					_		
5	Consulting & Other Experts						
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000		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 13	Sub-Total Consulting			709,000	-		
14	Aqua Services Employees	Time					
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45.000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00	,	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	Sub-Total Aqua Employee:	s		190,000	_		
22							
23	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
25	System Maps			40,000			
26	PSC Pre-Audit			10,000			
27 28	EL BEC	FL PSC		0.000	Files Fee		
29	FL PSC Printer	FLFSC		•	Filing Fee Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printing	9		3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Postag	ge & Mailing		20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			3,900	_		
34	Sub-Total Other			190,000	- -		
35	Total			1,364,000	=		
36	Estimate Through PAA [ ]	or Commission Hearing [ X ]			_		

a	Amortization of Rate Case Expense:
ь	
C	
ď	Prior Unamortized Rate Case Expense
8	Subtotal Prior Cases
f	
g	Current rate Case Expense
h	
i	Total Projected Rate Case Expense
j	
k	Amortization Period in Years:
1	Annual Amortization
m	
n	Method of Allocation Between Systems:

(A)	(8)	(C)	(D)	(E)
	Wate	r <u> </u>	Sewer	
		Allocated		Allocated
Total	Allocation %	Amount	Allocation %	Amount
0	0.388%	o		0.388%
.0		0		
1,364,000	0.388%	5,294		0.388% 5,29
1,364,000		5,294		5,29
4	_			
341,000	_	1,324		1,32

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

#### **Analysis of Major Maintenance Projects**

#### Florida Public Service Commission

Rosalie Oaks
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.

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

Allocation of Expenses Intercompany Expenses Per Books Rosalie Oaks Docket No. 080121-WS Florida Public Service Commission

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

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

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

(1) Line	(2 Acct		(3)	(4)	(5) Allocation Po	(6) ercentage	(7) es	(8) Allocation	(9)	(10) Amounts All	(11) ocated	(12)	(13) Gross
No.	Water		Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
1	601	701	Salaries & Wages - Employees						0	0		0	
2	603	703	Salaries & Wages - Officers, Exec.	0.25%	0.25%		0.50%	#Custs	35	35		70	14,011
3	604	704	Employee Pensions & Benefits	0.25%	0.40%		0.65%	#Custs	2,014	3,164		5,178	797,833
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	
5	615	715	Purchased Power						0	0		0	
6	616	716	Fuel for Purchased Power						0	0		0	
7	618	718	Chemicals						0	0		0	
8	620	720	Materials & Supplies						0	0		0	
9	631	731	Contractual Services - Engineering						0	0		0	
10	632	732	Contractual Services - Accounting	0.26%	0.26%		0.53%	#Custs	32	32		64	12,175
11	633	733	Contractual Services - Legal						0	0		0	
12	634	734	Contractual Services - Mgmt. Fees	0.26%	0.26%		0.52%	#Custs	2,133	2,133		4,266	828,223
13	635	735	Contractual Services - Testing						0	0		0	
14	636	736	Contractual Services - Other	0.26%	0.26%		0.52%	#Custs	1,031	1,031		2,061	400,015
15	641	741	Rental of Building/Real Prop.						0	0		0	Ť
16	642	742	Rental of Equipment						0	0		0	
17	650	750	Transportation Expenses	0.26%	0.26%		0.51%	#Custs	1,528	1,528		3,055	593,365
18	656	756	Insurance - Vehicle	0.26%	0.26%		0.51%	#Custs	101	101		202	39,196
19	657	757	Insurance - General Liability	0.26%	0.26%		0.51%	#Custs	402	402		803	155,967
20	658	758	Insurance - Workman's Comp.	0.26%	0.26%		0.51%	#Custs	60	60		120	23,380
21	659	759	Insurance - Other	0.26%	0.26%		0.51%	#Custs	132	132		265	51,436
22	660	760	Advertising Expense						0	0		0	
23	666	766	Reg. Comm. Exp Rate Case Amort						0	0		0	
24	667	767	Reg. Comm. Exp Rate Case Other						0	0		0	
25	670	770	Bad Debt Expense						0	0		0	
26	675	775	Miscellaneous Expense						0	0		0	

Allocation methodology is addressed in Appendix 1

Allocation of Expenses Intracompany Expenses Per Books Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

#### Florida Public Service Commission

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

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

(1)	(2		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line	Acct	. No.			Allocation P	ercentage	es	Allocation	F	Amounts All	ocated		Gross
No.	Water	Sewer	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
1	601	701	Salaries & Wages - Employees	0.17%	0.27%		0.44%	#Custs	1,683	2,737		4,421	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.17%	0.27%		0.44%	#Custs	309	502		811	183,603
3	604	704	Employee Pensions & Benefits	0.17%	0.27%		0.44%	#Custs	(58)	(94)	)	(152)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	0.17%	0.27%		0.44%	#Custs	26	42		68	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.17%	0.27%		0.44%	#Custs	41	67		107	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.17%	0.27%		0.44%	#Custs	(1)	(1)	)	(2)	(503)
11	633	733	Contractual Services - Legal	0.17%	0.27%		0.44%	#Custs	84	136		220	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.17%	0.27%		0.44%	#Custs	1	2		4	845
13	635	735	Contractual Services - Testing	0.17%	0.27%		0.44%	#Custs	3	5		8	1,820
14	636	736	Contractual Services - Other	0.17%	0.27%		0.44%	#Custs	540	878		1,418	321,204
15	641	741	Rental of Building/Real Prop.	0.17%	0.27%		0.44%	#Custs	355	578		933	211,386
16	642	742	Rental of Equipment	0.17%	0.27%		0.44%	#Custs	27	44		72	16,221
17	650	750	Transportation Expenses	0.17%	0.27%		0.44%	#Custs	(123)	(200)	)	(324)	(73,289)
18	656	756	Insurance - Vehicle	0.17%	0.27%	1	0.44%	#Custs	O	0		0	42
19	657	757	Insurance - General Liability	0.17%	0.27%	,	0.44%	#Custs	0	0		1	166
20	658	758	Insurance - Workman's Comp.	0.17%	0.27%	1	0.44%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.17%	0.27%	1	0.44%	#Custs	0	0		0	55
22	660	760	Advertising Expense	0.17%	0.27%	1	0.44%	#Custs	2	3		5	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	0.17%	0.27%	,	0.44%	#Custs	(23)	(37	)	(60)	(13,483)
26	675	775	Miscellaneous Expense	0.16%	0.26%	ı	0.42%	#Custs	727	1,183		1,910	458,407

Allocation methodology is addressed in Appendix 1

#### Net Depreciation Expense - Water

#### Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: Page: B-13 1 of 1

Preparer: R Griffin

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

Inite   Account No. and Name   2007		(1) (2) (3) (4) (5) Historical Test Year 2007			(6)	(7) Pro Forma Ad	(8)			
No.   Account No. and Name	Line	,	-	2007				eful		U&U
INTANSIBLE PLANT   2   301.1 Organization   0   0   0   100.00%   0   0   0   3   302.1 Franchises   6   0   0   6   100.00%   6   0   0   0   3   302.1 Franchises   6   0   0   0   100.00%   0   0   0   0   0   0   0   0   0		•	Account No. and Name		•	•				
2 90.1.1 Organization		INTANG		Скропоо	rajudanona	<u> </u>	. ,,,	Дфилос	Exposido	LXPCINO
3 302.1 Franchises 6 0 6 100.00% 6 0 3 391.0 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 5 SOURCE OF SUPPLY & PUMPING PLANT 6 303.2 Land & Land Rights 0 0 0 0 100.00% 0 0 7 304.2 Structures & Improvements 0 0 0 100.00% 0 0 8 305.2 Lake, River & Other Intakes 0 0 0 100.00% 0 0 9 306.2 Lake, River & Other Intakes 0 0 0 100.00% 0 0 10 307.2 Welfs & Springs 0 0 0 100.00% 0 0 11 308.2 Supply Mains 124 0 124 100.00% 0 0 12 309.2 Supply Mains 124 0 124 100.00% 124 0 13 310.2 Power Generation Equipment 0 0 0 100.00% 10 14 311.2 Pumping Equipment 94 104 199 100.00% 199 0 15 339.2 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 16 WATER TREATMENT PLANT 1 7 303.3 Land & Land Rights 0 0 0 100.00% 896 0 18 304.3 Structures & Improvements 1,024 (128) 896 100.00% 896 0 19 311.3 Pumping Equipment 0 0 0 100.00% 0 0 20 320.3 Water Treatment Equipment 46 (10) 35 100.00% 0 0 21 339.3 Water Treatment Equipment 0 0 0 100.00% 0 0 22 TRANSMISSION & DISTRIBUTION PLANT 300.4 Land & Land Rights 0 0 0 100.00% 0 0 25 311.4 Pumping Equipment 0 0 0 100.00% 0 0 0 26 330.4 Structures & Improvements 0 0 0 100.00% 0 0 0 27 330.4 Land & Land Rights 0 0 0 100.00% 0 0 0 28 330.4 Dist. Reservoirs & Standpipes 151 (8) 142 100.00% 142 0 0 0 0 100.00% 142 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0	0	0	100.00%	0	n	0
4 39.9.1 Other Plant & Misc. Equipment 5 SOURCE OF SUPPLY PUMPING PLANT 6 303.2 Land & Land Rights 0 0 0 100.00% 0 0 8 306.2 Collect & Improvements 0 0 0 100.00% 0 0 8 306.2 Collect & Improvements 0 0 0 100.00% 0 0 9 306.2 Lake, River & Other Intakes 0 0 0 100.00% 0 0 10 307.2 Welts & Springs 0 0 0 100.00% 0 0 10 307.2 Infiltration Gallerines & Tunnels 0 0 0 100.00% 0 0 12 309.2 Supply Mains 124 0 124 100.00% 124 0 13 310.2 Power Generation Equipment 0 0 0 100.00% 0 0 14 311.2 Pumping Equipment 0 0 0 100.00% 0 0 15 339.2 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 16 WATER TREATMENT PLANT 17 303.3 Land & Land Rights 0 0 0 100.00% 0 0 18 304.3 Structures & Improvements 1 1,024 (128) 886 100.00% 896 0 19 311.3 Pumping Equipment 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 1 1,024 (128) 886 100.00% 896 0 19 311.3 Pumping Equipment 0 0 0 100.00% 0 0 12 303.3 Under Plant & Misc. Equipment 0 0 0 100.00% 0 0 18 304.3 Structures & Improvements 1 0 0 0 100.00% 0 0 19 311.3 Pumping Equipment 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 1 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 1 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 1 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 1 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 0 0 0 100.00% 0 0 10 309.3 Structures & Improvements 0 0 0 0 0 0 0 0 0 0 0		-	-						_	ō
SOURCE OF SUPPLY & PUMPING PLANT	_				_	-	• •			ō
6 303.2 Land & Land Rights 0 0 0 0 100.00% 0 0 7 304.2 Structures & Improvements 0 0 0 0 100.00% 0 0 0 0 9 306.2 Callect. & Impound Reservoirs 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				•	-	_		•	•	_
7 304.2 Structures & Improvements				0	0	0	100.00%	0	0	0
8 305.2 Collect, & Impound Reservoirs			•	_	-			_	_	Ō
9 306.2 Lake, River & Other Intakes 0 0 0 0 100.00% 0 0 0 1 300.00% 0 0 0 1 300.00% 0 0 0 1 300.00% 0 0 0 1 300.00% 0 0 0 1 300.00% 0 0 0 1 300.00% 0 0 0 1 300.00% 0 0 0 1 300.00% 0 0 0 1 300.00% 0 0 0 1 300.00% 0 0 0 1 300.00% 0 0 0 0 0 1 300.00% 0 0 0 0 0 1 300.00% 0 0 0 0 0 1 300.00% 0 0 0 0 0 1 300.00% 0 0 0 0 0 1 300.00% 0 0 0 0 0 0 1 300.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				_	_	_		-	_	ō
10 307.2   Wells & Springs			•		_			_	_	Ö
11 308.2   Infiltration Calleries & Tunnels				_						Ō
12   309.2   Supply Mains   124		-	. •	-	_	_		_	_	Õ
33   310.2   Power Generation Equipment   0   0   0   100.00%   0   0   0   100.00%   199   0   0   15   339.2   Other Plant & Misc. Equipment   0   0   0   100.00%   0   0   0   0   0   0   0   0   0				-				-		Õ
14   311.2   Pumping Equipment   94   104   199   100.00%   199   0   15   339.2   Other Plant & Misc. Equipment   0   0   0   100.00%   0   0   0   0   0   0   0   0   0			* * *		_				_	Ö
15 339.2				_	-			-	-	ő
MATER TREATMENT PLANT										Õ
17   303.3   Land & Land Rights   0   0   0   100.00%   0   0   0   0   0   0   0   0   0				· ·	· ·	•	100.0070	•	·	J
18   304.3   Structures & Improvements   1,024   (128)   896   100.00%   896   0     19   311.3   Pumping Equipment   0   0   0   100.00%   35   0     20   320.3   Water Treatment Equipment   0   0   0   100.00%   35   0     21   339.3   Other Plant & Misc. Equipment   0   0   0   100.00%   0   0     22   TRANSMISSION & DISTRIBUTION PLANT   303.4   Land & Land Rights   0   0   0   100.00%   0   0     23   304.4   Structures & Improvements   0   0   0   100.00%   0   0     25   311.4   Pumping Equipment   251   0   251   100.00%   251   0     26   330.4   Distr. Reservoirs & Standpipes   151   (8)   142   100.00%   251   0     27   331.4   Transm. & Distribution Mains   62   (6)   56   100.00%   72   0     28   333.4   Services   82   (10)   72   100.00%   72   0     29   334.4   Meters & Meter Installations   5   (1)   4   100.00%   72   0     29   334.4   Hydrants   161   (18)   143   100.00%   143   0     31   336.4   Backflow Prevention   0   0   0   100.00%   0   0     32   339.4   Other Plant & Misc. Equipment   0   0   0   100.00%   0   0     33   GENERAL PLANT   303.5   Land & Land Rights   0   0   0   100.00%   0   0     35   304.5   Structures & Improvements   0   14   14   100.00%   14   0     37   340.51   Computer Equipment   0   828   828   100.00%   9   0     37   340.51   Computer Equipment   0   0   0   100.00%   0   0     40   343.5   Tools, Shop & Garage Equipment   1,055   0   1,055   100.00%   0   0     40   343.5   Tools, Shop & Garage Equipment   0   0   0   100.00%   0   0     41   344.5   Laboratory Equipment   0   0   0   100.00%   0   0     43   346.5   Communication Equipment   0   0   0   100.00%   0   0     43   346.5   Communication Equipment   0   0   0   100.00%   0   0     43   345.5   Tools, Shop & Garage Equipment   0   0   0   100.00%   0   0     43   346.5   Communication Equipment   0   0   0   100.00%   0   0     44   347.5   Miscellaneous Equipment   0   0   0   100.00%   0   0     45   348.5   Other Tangible Plant   0   0   0   100.00%   0   0     46   Cleas   10   10				0	0	0	100 00%	0	0	0
19 311.3 Pumping Equipment 0 0 0 100.00% 0 0 0 20 320.3 Water Treatment Equipment 46 (10) 35 100.00% 35 0 0 0 2 320.3 Water Treatment Equipment 0 0 0 0 100.00% 0 0 0 0 2 320.3 Water Treatment Equipment 0 0 0 0 100.00% 0 0 0 0 2 320.3 Water Treatment Equipment 0 0 0 0 100.00% 0 0 0 0 2 320.3 Water Treatment Equipment 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			<u>-</u>	•				_		Ö
20   320.3   Water Treatment Equipment   46   (10)   35   100.00%   35   0			•	,	, ,				_	o o
21   339.3   Other Plant & Misc. Equipment   0   0   0   100.00%   0   0   0   0   0   0   0   0   0				_		_		-	_	0
TRANSMISSION & DISTRIBUTION PLANT   303.4 Land & Land Rights   0   0   0   100.00%   0   0   0   0   0   0   0   0   0					, ,				_	0
23 303.4 Land & Land Rights 0 0 0 0 100.00% 0 0 0 24 304.4 Structures & Improvements 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				U	U	U	100.0076	U	U	U
24 304.4 Structures & Improvements 0 0 0 100.00% 0 0 0 25 311.4 Pumping Equipment 251 0 251 100.00% 251 0 0 251 100.00% 251 0 0 251 311.4 Pumping Equipment 251 0 251 100.00% 251 0 0 251 311.4 Pumping Equipment 251 0 251 100.00% 251 0 0 251 331.4 Transm. & Distribution Mains 62 (6) 56 100.00% 56 0 0 28 333.4 Services 82 (10) 72 100.00% 72 0 0 29 334.4 Meters & Meter Installations 5 (1) 4 100.00% 4 497 4 30 335.4 Hydrants 161 (18) 143 100.00% 143 0 0 335.4 Hydrants 161 (18) 143 100.00% 143 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					٥	0	100.00%	0	^	0
25 311.4 Pumping Equipment			<u>-</u>							0
26 330.4 Distr. Reservoirs & Standpipes 151 (8) 142 100.00% 142 0 0 27 331.4 Transm. & Distribution Mains 62 (6) 56 100.00% 56 0 0 28 333.4 Services 82 (10) 72 100.00% 72 0 0 2 334.4 Meters & Meter Installations 5 (1) 4 100.00% 4 497 4 30 335.4 Hydrants 161 (18) 143 100.00% 143 0 335.4 Hydrants 161 (18) 143 100.00% 143 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	_	<del>-</del>	-		_		0
27 331.4 Transm. & Distribution Mains 62 (6) 56 100.00% 56 0 28 333.4 Services 82 (10) 72 100.00% 72 0 29 334.4 Meters & Meter Installations 5 (1) 4 100.00% 4 497 4 30 335.4 Hydrants 161 (18) 143 100.00% 143 0 31 336.4 Backflow Prevention 0 0 0 100.00% 0 0 32 339.4 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 33 GENERAL PLANT			· · ·						<del>-</del>	0
28 333.4 Services 82 (10) 72 100.00% 72 0 4 29 334.4 Meters & Meter Installations 5 (1) 4 100.00% 4 497 4 30 335.4 Hydrants 161 (18) 143 100.00% 143 0 335.4 Backflow Prevention 0 0 0 0 100.00% 0 0 32 339.4 Other Plant & Misc. Equipment 0 0 0 0 100.00% 0 0 33 GENERAL PLANT  34 303.5 Land & Land Rights 0 0 0 100.00% 0 0 35 304.5 Structures & Improvements 0 14 14 100.00% 14 0 36 340.5 Office Furniture & Equipment 0 828 828 100.00% 9 0 37 340.51 Computer Equipment 0 828 828 100.00% 828 125 1 38 341.5 Transportation Equipment 0 0 828 828 100.00% 828 125 1 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 39 342.5 Stores Equipment 1,055 0 1,055 100.00% 1,055 0 40 343.5 Tools, Shop & Garage Equipment 77 0 77 100.00% 77 0 41 344.5 Laboratory Equipment 0 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 0 0 0 0 100.00% 0 0 45 348.5 Other Tangible Plant 0 0 0 0 100.00% 0 0 46 TOTAL DEPRECIATION EXPENSE Composite U&U Rate Composite										0
29 334.4 Meters & Meter Installations 5 (1) 4 100.00% 4 497 4 30 335.4 Hydrants 161 (18) 143 100.00% 143 0 0 1 336.4 Backflow Prevention 0 0 0 0 100.00% 0 0 0 0 0 100.00% 0 0 0 0 0 100.00% 0 0 0 0 0 100.00% 0 0 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									_	0
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31 336.4 Backflow Prevention 0 0 0 100.00% 0 0 32 339.4 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 33 GENERAL PLANT 34 303.5 Land & Land Rights 0 0 0 100.00% 0 0 35 304.5 Structures & Improvements 0 14 14 14 100.00% 14 0 36 340.5 Office Furniture & Equipment 9 0 9 100.00% 9 0 37 340.51 Computer Equipment 0 828 828 100.00% 828 125 1 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 40 343.5 Tools, Shop & Garage Equipment 1,055 0 1,055 100.00% 1,055 0 41 344.5 Laboratory Equipment 0 0 0 100.00% 77 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 43 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 45 348.5 Other Tangible Plant 0 0 0 0 100.00% 0 0 46 TOTAL DEPRECIATION EXPENSE Composite U&U Rate (LESS) AMORTIZATION OF CIAC (110) (45) (155) (155) 0					• • •	•		•		497
32 339.4 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 33 GENERAL PLANT 34 303.5 Land & Land Rights 0 0 0 100.00% 0 0 35 304.5 Structures & Improvements 0 14 14 100.00% 14 0 36 340.5 Office Furniture & Equipment 9 0 9 100.00% 9 0 37 340.51 Computer Equipment 0 828 828 100.00% 828 125 1 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 40 343.5 Tools, Shop & Garage Equipment 1,055 0 1,055 100.00% 1,055 0 41 344.5 Laboratory Equipment 77 0 77 100.00% 77 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 46 TOTAL DEPRECIATION EXPENSE Composite U&U Rate (LESS) AMORTIZATION OF CIAC (110) (45) (155) (155) 0			•						-	0
33 GENERAL PLANT 34 303.5 Land & Land Rights 0 0 0 100.00% 0 0 35 304.5 Structures & Improvements 0 14 14 100.00% 14 0 36 340.5 Office Furniture & Equipment 9 0 9 100.00% 9 0 37 340.51 Computer Equipment 0 828 828 100.00% 828 125 1 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 40 343.5 Tools, Shop & Garage Equipment 1,055 0 1,055 100.00% 1,055 0 41 344.5 Laboratory Equipment 77 0 77 100.00% 77 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 46  TOTAL DEPRECIATION EXPENSE 3,148 764 3,912 100.00% 155) 0 50 (155) 0 100.00%										0
34 303.5 Land & Land Rights 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				U	U	U	100.00%	U	U	u
35 304.5 Structures & Improvements 0 14 14 100.00% 14 0 36 340.5 Office Furniture & Equipment 9 0 9 100.00% 9 0 37 340.51 Computer Equipment 0 828 828 100.00% 828 125 1 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					^	•	400 000/			0
36 340.5 Office Furniture & Equipment 9 0 9 100.00% 9 0 0 37 340.51 Computer Equipment 0 828 828 100.00% 828 125 1 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			_							0
37       340.51       Computer Equipment       0       828       828       100.00%       828       125       1         38       341.5       Transportation Equipment       0       0       0       100.00%       0       0         39       342.5       Stores Equipment       0       0       0       100.00%       0       0         40       343.5       Tools, Shop & Garage Equipment       1,055       0       1,055       100.00%       1,055       0         41       344.5       Laboratory Equipment       77       0       77       100.00%       77       0         42       345.5       Power Operated Equipment       0       0       0       100.00%       0       0         43       346.5       Communication Equipment       0       0       0       100.00%       0       0         44       347.5       Miscellaneous Equipment       0       0       0       100.00%       0       0         46       TOTAL DEPRECIATION EXPENSE       3,148       764       3,912       3,912       3,912       622       6         48       Composite U&U Rate       100.00%       (155)       0       0										0
38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 40 343.5 Tools, Shop & Garage Equipment 1,055 0 1,055 100.00% 1,055 0 41 344.5 Laboratory Equipment 77 0 77 100.00% 77 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 46 47 TOTAL DEPRECIATION EXPENSE 3,148 764 3,912 3,912 622 6 48 Composite U&U Rate 49 (LESS) AMORTIZATION OF CIAC (110) (45) (155) (155) 0			• •			-		_		125
39 342.5 Stores Equipment 0 0 0 100.00% 0 0 40 343.5 Tools, Shop & Garage Equipment 1,055 0 1,055 100.00% 1,055 0 41 344.5 Laboratory Equipment 77 0 77 100.00% 77 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 46 47 TOTAL DEPRECIATION EXPENSE 3,148 764 3,912 3,912 622 6 48 Composite U&U Rate 49 (LESS) AMORTIZATION OF CIAC (110) (45) (155) (155) 0				-						0
40 343.5 Tools, Shop & Garage Equipment 1,055 0 1,055 100.00% 1,055 0 41 344.5 Laboratory Equipment 77 0 77 100.00% 77 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 46  47 TOTAL DEPRECIATION EXPENSE 3,148 764 3,912 3,912 622 6 48 Composite U&U Rate 49 (LESS) AMORTIZATION OF CIAC (110) (45) (155) (155) 0				_		_		_	_	_
41       344.5       Laboratory Equipment       77       0       77       100.00%       77       0         42       345.5       Power Operated Equipment       0       0       0       100.00%       0       0         43       346.5       Communication Equipment       0       0       0       100.00%       0       0         44       347.5       Miscellaneous Equipment       0       0       0       100.00%       0       0         45       348.5       Other Tangible Plant       0       0       0       100.00%       0       0         46       TOTAL DEPRECIATION EXPENSE       3,148       764       3,912       3,912       622       6         48       Composite U&U Rate       100.00%       100.00%       0       100.00%       0       0         49       (LESS) AMORTIZATION OF CIAC       (110)       (45)       (155)       (155)       0				_		-		_	_	0
42       345.5       Power Operated Equipment       0       0       0       100.00%       0       0         43       346.5       Communication Equipment       0       0       0       100.00%       0       0         44       347.5       Miscellaneous Equipment       0       0       0       100.00%       0       0         45       348.5       Other Tangible Plant       0       0       0       100.00%       0       0         46       TOTAL DEPRECIATION EXPENSE       3,148       764       3,912       3,912       622       6         48       Composite U&U Rate       100.00%       100.00%       0				,	_	•		•	-	0
43       346.5       Communication Equipment       0       0       0       100.00%       0       0         44       347.5       Miscellaneous Equipment       0       0       0       100.00%       0       0         45       348.5       Other Tangible Plant       0       0       0       100.00%       0       0         46       TOTAL DEPRECIATION EXPENSE       3,148       764       3,912       3,912       622       6         48       Composite U&U Rate       100.00%       100.00%       0       100.00%       0       <					_				-	0
44       347.5       Miscellaneous Equipment       0       0       0       100.00%       0       0         45       348.5       Other Tangible Plant       0       0       0       100.00%       0       0         46       TOTAL DEPRECIATION EXPENSE       3,148       764       3,912       3,912       622       6         48       Composite U&U Rate       100.00%       10				_	_	-		_	_	-
45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 46 47 TOTAL DEPRECIATION EXPENSE 3,148 764 3,912 3,912 622 6 48 Composite U&U Rate 100.00% 100			·	_					_	0
46 47 TOTAL DEPRECIATION EXPENSE 3,148 764 3,912 3,912 622 6 48 Composite U&U Rate 100.00% 49 (LESS) AMORTIZATION OF CIAC (110) (45) (155) (155) 0			• •	_	_	_		_	_	0
47         TOTAL DEPRECIATION EXPENSE         3,148         764         3,912         3,912         622         6           48         Composite U&U Rate         100.00%           49         (LESS) AMORTIZATION OF CIAC         (110)         (45)         (155)         (155)         0           50         100.00%		348.5	Other Tangible Plant	0	U	U	100.00%	U	0	0
48 Composite U&U Rate 100.00% 49 (LESS) AMORTIZATION OF CIAC (110) (45) (155) (155) 0			TOTAL DEPRECIATION EXPENSE	3.148	764	3.912	_	3.912	622	622
49 (LESS) AMORTIZATION OF CIAC (110) (45) (155) (155) 0			_		,	-1	100.00%	-,-:		
50	49		•	(110)	(45)	(155)		(155)	0	0
F1 NET DEDDECIATION EVOLUCE 2 020 740 2 750 2750 000 0			` <i>'</i>		, ,		_	, ,		
3,038 /19 3,700 3,700 622 6	51		NET DEPRECIATION EXPENSE	3,038	719	3,758		3,758	622	622

#### Florida Public Service Commission

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

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

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

		tion: Provide a schedule of test year non- (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
. :		-	2007		ical Test Year Adjusted		and al	Pro Forma Ad	
Line No.		Account No. and Name	2007 Expense	Utility Adjustments		Used & Us	Expense	Depreciation	U&U
1	INTANG	BIBLE PLANT	Expense	Adjustinents	Expense	70	Expense	Expense	Expense
2	351.1	Organization	0	0	0	100.00%	0	0	0
3	352.1	Franchises	6	6	12	100.00%	12	ŏ	ŏ
4	389.1	Other Plant & Misc. Equipment	0	Ō	ō	100.00%	0	Ŏ	Ō
5	COLLEC	CTION PLANT							
6	353.2	Land & Land Rights	0	0	0	100.00%	0	0	0
7	354.2	Structures & Improvements	180	169	348	100.00%	348	0	0
8	355.2	Power Generation Equipment	0	0	0	100.00%	0	0	0
9	360.2	Collection Sewers - Force	8,320	(824)	7,495	100.00%	7,495	0	0
10	361.2	Collection Sewers - Gravity	258	(29)	229	100.00%	229	0	0
11	362.2	Special Collecting Structures	0	0	0	100.00%	0	0	0
12	363.2	Services to Customers	46	(4)	42	100.00%	42	0	0
13	364.2	Flow Measuring Devices	177	0	177	100.00%	177	0	0
14	365.2	Flow Measuring Installations	0	0	0	100.00%	0	0	0
15 16	389.2	Other Plant & Misc. Equipment  M PUMPING PLANT	0	U	U	100.00%	U	Ų	U
17	353.3	Land & Land Rights	0	0	0	100.00%	0	0	0
18	354.3	Structures & Improvements	ō	ŏ	ŏ	100.00%	ŏ	ŏ	ŏ
19	355.3	Power Generation Equipment	ŏ	ő	ŏ	100.00%	ŏ	ő	ŏ
20	370.3	Receiving Wells	132	(22)	110	100.00%	110	Ô	ŏ
21	371.3	Pumping Equipment	1,013	(1)	1,012	100.00%	1,012	ő	Ō
22	389.3	Other Plant & Misc. Equipment	0	ò	0	100.00%	0	ŏ	0
23	TREATE	MENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights	0	0	0	100.00%	0	0	0
25	354.4	Structures & Improvements	7	(1)	6	100.00%	6	0	0
26	355.4	Power Generation Equipment	0	O.	0	100.00%	0	0	0
27	380.4	Treatment & Disposal Equipment	493	(57)	436	100.00%	436	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	827	(138)	688	100.00%	688	0	0
31		MED 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 37	374.5 380.5	Reuse Distribution Reservoirs Treatment & Disposal Equipment	0	0	0	100.00%	0	0	0
38	381.5	Plant Sewers	0	0	0	100.00% 100.00%	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	Ö	100.00%	ő	0	0
40		MED WATER DISTRIBUTION PLANT	·	J	U	100.0078	·	·	J
41	352.6	Franchises	0	0	0	100.00%	0	0	0
42	353.6	Land & Land Rights	ŏ	ő	ő	100.00%	ŏ	ŏ	Ö
43	354.6	Structures & Improvements	ŏ	ō	ō	100.00%	ō	ō	Ō
44	355.6	Power Generation Equipment	ō	ō	ō	100.00%	Ō	Ō	0
45	366.6	Reuse Services	Ō	Ō	Ō	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		AL PLANT							
51	353.7	Land & Land Rights	0	0	0	100.00%	0	0	0
52	354.7	Structures & Improvements	0	14	14	100.00%	14	0	0
53	390.7	Office Furniture & Equipment	2	0	2	100.00%	2	0	0 435
54	390.71	Computer Equipment	0	828	828	100.00%	828	125	125
55 56	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 58	393.7 394.7	Tools, Shop & Garage Equipment	0	0	0 12	100.00%	0 12	0	0
58 59	394.7 395.7	Laboratory Equipment Power Operated Equipment	12 0	0	12 0	100.00% 100.00%	12 0	0	0
60	395.7 396.7	Communication Equipment	0	0	0	100.00%	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	100.00%	0	0	0
62	398.7	Other Tangible Plant	329	0	329	100.00%	329	0	0
63	300.1	TOTAL DEPRECIATION EXPENSE	11,802	(60)	11,742	100.0078	11,742	125	125
64		Composite U&U Rate	. 1,002	(55)	. 171 72	100.00%			
65		(LESS) AMORTIZATION OF CIAC	(218)	(34)	(253)		(253)	0	0
66		NET DEPRECIATION EXPENSE	11,583	(94)	11,489		11,489	125	125
		•							

#### **Taxes Other Than Income**

# Florida Public Service Commission

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

Schedule: B-15 Page: 1 of 1

Preparer: S Szczygiel

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

	(1)	(2) Regulatory	(3)	(4) RE & Personal	(5)	(6)
Line No.	Description	Assessment Fees (RAFs) 4.50%	Payroll Taxes 8.23%	Property Tax on U&U 1.65%	Other	Total
Wate 1	r Test Year Per Books	631	(197)	) 5,204		5,638
2	rest real rel books	001	(107)	, 3,204		3,000
3 4 5 6	Adjustments to Test Year (Explain) RAF on Adj'd Rev - RAF Per Books Payroll & Property Tax Adjustments Non-U&U Adjustment @ 0.00%	(5)	908	(4,210) 0		(5) (3,302) 0
7	Total Test Year Adjustments	(5)	908	(4,210)	0	(3,307)
8	Adjusted Test Year	626	711	994	0	2,331
9 10 11	Pro Forma Adjustments (Explain) Payroll Tax Adjustments		79			79
12	2007 Plant in Service Additions			74		74
13	Pro Forma Plant in Service Additions			341		341
14 15	Non-U&U Adjustment @ 0.00%	0	79	0 415	0	0 494
16	Total Pro Forma Adjustments Adjusted Pro Forma	626	790 790	1,409	0	2,824
17	/ Adjusted F10 F 61114	020	700	1,400	<u> </u>	2,027
18 19	RAFs Assoc. with Revenue Increase	1,563				1,563
20	Total Pro Forma	2,188	790	1,409	0	4,387
21 22	er Test Year Per Books	1,211	(197)	) 0		1,014
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(9)				(9)
25	Payroll & Property Tax Adjustments		1,337	4,210		5,547
26	Non-U&U Adjustment @ 0.00%		4.007	0		0
27 28	Total Test Year Adjustments Adjusted Test Year	(9) 1,202	1,337 1,140	4,210 4,210	<u> </u>	5,538 6,552
29	Adjusted Test Teal	1,202	1,140	4,210	U	0,552
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		99			99
32	2007 Plant in Service Additions			556		556
33	Pro Forma Plant in Service Additions			25		25
34	Non-U&U Adjustment @ 0.00%			0		0
35	Total Pro Forma Adjustments	0	99		0	680
36	Adjusted Pro Forma	1,202	1,239	4,790	0	7,232
37 38 39	RAFs Assoc. with Revenue Increase	3,321				3,321
40	Total Pro Forma	4,523	1,239	4,790	0	10,553

Recap Schedules: B-1, B-2

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

# Rosalie Oaks TAX SCHEDULES

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

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

C-1

Page: Preparer:

1 of 1

W Jerdon

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Line	•	Year End	Utility	Year End	Pro Forma		Supporting
No.	Description	Per Books	Adjustments	Adjusted	Adjustments	Pro Forma	Schedules
Wate	er			-			
1	Current Tax Expense	(6,823)	(1,233)	(8,056)	(1,761)	(9,816)	C-2
2	Deferred Income Tax Expense	0	724	724	Ó	724	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	(6,823)	(508)	(7,332)	(1,761)	(9,092)	
Sew	er						
7	Current Tax Expense	(10,537)	(7,023)	(17,560)	(1,760)	(19,320)	C-2
8	Deferred Income Tax Expense	0	3,243	3,243	0	3,243	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	(10,537)	(3,780)	(14,317)	(1,760)	(16,077)	

Recap Scheds: B-1, B-2

#### State and Federal Income Tax Calculation - Current

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [ ]

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

#### Florida Public Service Commission

Schedule: C-2

Page:	1 of 1
Preparer:	W Jerdon

	(1)	(2)	(3)	(4) Water	(5)	(6)	(7)	(8)	(9) Sewer	(10)	(11)	(12)
Line		Year End	Utility	Year End	Pro Forma	Pro Forma	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
No.	Description	Per Books	Adjustments	Adjusted	Adjustments	Adjusted	_ Per Books	Aujustinents	Adjusted	Adjustinents	Aujusteu	Ochleddies
1	Taxable Operating Income before interest	(17,688)	(105)	(17,793)	(4,091)	(21,884)	(27,316)	(4,772)	(32,087)	(4,458)	(36,545)	
2	Less: Interest Charges	0	(1,213)	(1,213)	(473)	(1,686)	0	(5,027)	(5,027)	(105)	(5,132)	) C-3
3					<u> </u>				<u> </u>	<u> </u>		_
4	Taxable Income	(17,688)	(1,318)	(19,006)	(4,564)	(23,570)	(27,316)	(9,799)	(37,115)	(4,563)	(41,677)	<u> </u>
5					J							
6	Schedule M Adjustments			•	l ,	•		^	•	_	O	C-4
/	Permanent Differences	-	0	4 077	0	0	-	0 8,408	0 8,408	0 0	8,408	
9	Timing Differences Total Schedule M Adjustments	- 0	1,877 1,877	1,877 1,877	0	1,877 1,877		8,408	8,408	0	8,408	
10	rotal Schedule W Adjustments		1,077	1,011	<del>                                     </del>	1,011		8,400	0,400	<del> </del>	0,400	_
11	Taxable Income Before State Taxes	(17,688)	(3,195)	(20,883)	(4,564)	(25,447)	(27,316)	(18,207)	(45,522)	(4,563)	(50,085)	)
12	Taxable moonie boigle date Taxog	(11,000)	(0,100)	(20,000)	(4,557)	(20,417)	(2.,0.0)	(10,207)	(10,000-)	( ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(00,000,	,
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	(973)	(176)	(1,149)	(251)	(1,400)	(1,502)	(1,001)	(2,504)	(251)	(2,755)	)
15										ŀ		
16	Federal Taxable Income	(16,715)	(3,019)	(19,734)	(4,313)	(24,048)	(25,813)	(17,206)	(43,019)	(4,312)	(47,330)	)
17												
18	Federal Tax Rate	35.0%		35.0%	1	35.0%	35.0%		35.0%		35.0%	
19	Federal Income Taxes	(5,850)	(1,057)	(6,907)	(1,510)	(8,417)	(9,035)	(6,022)	(15,057)	(1,509)	(16,566)	)
20			•		_	•	•		^	١ ,	0	C-7
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	U	Ç-1
22 23	Current Federal Income Taxes	(5,850)	(1,057)	(6,907)	(1,510)	(8,417)	(9,035)	(6,022)	(15,057)	(1,509)	(16,566	7
24	Current rederarmonne raxes	(0,000)	(1,001)	(0,507)	(1,510)	(0,417)	(0,000)	(0,022)	(10,007)	(1,000)	(10,555	<u>.</u>
25	Summary:									1		
26	Current State Income Tax	(973)	(176)	(1,149)	(251)	(1,400)	(1,502)	(1,001)	(2,504)	(251)	(2,755	)
27	Current Federal Income Tax	(5,850)		(6,907)		(8,417)	(9,035)	• • •	(15,057)		(16,566	•
28					L						•	•
29	Total Current Income Tax Expense (To C-1)	(6,823)	(1,233)	(8,056)	(1,761)	(9,816)	(10,537)	(7,023)	(17,560)	(1,760)	(19,320	Σ

#### Schedule of Interest in Tax Expense Calculation

# Florida Public Service Commission

Rosalie Oaks
Docket No. 080121-WS
Historical Toot Year Ending Do

Historical Test Year Ending December 31, 2007 Historical [X] Projected [] Schedule: C-3 Page: 1 of 2 Preparer: W Jerdon

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

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line No.	Description	2007 Per Books	2007 Adjustments	2007 Adjusted		2007 Per Books	2007 Adjustments	2007 Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	0	1,208	1,208	Note*	0	5.022	5.022	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	5	5		Õ	5	5	
5	Less: AFUDC	0	0	0		ō	0	ō	
6	ITC Interest Synchronization	0	0	0		Ō	0	0	C-7
7	Total Used For Tax Calculation	0	1,213	1,213	- =	0	5,027	5,027	-

JNL	Y for Option 2 Companies (se	e Sch. C-7	<u> </u>	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 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applic	able				Not Appli	cable	
12	Total		_ <u></u>	r		en de .	*	<del></del>	<b>=</b>		·
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From L Interest Adjustment (To Line	ine 12) 6)					_		• •		

\* Note: Calculations for utility adjusted interest: Water Sewer Rate Base (Sch. A-1, A-2) 66,590 277,006 Weighted Cost of Long Term Debt (D-1) 1.81% 1,208 1.81% 5,022 Weighted Cost of Short Term Debt (D-1) 0.00% 0.00% 0 Adjusted Interest on Debt 1,208 5,022

# Schedule of Interest in Tax Expense Calculation

## Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Pro Forma

Historical [ ] Projected [X]

Schedule: C-3 2 of 2 Page:

Preparer: W Jerdon

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

	(1)	(2)	(3) Water	(4)	-	(5)	(6) Sewer	(7)	(8)
Line No.	Description	2007 Adjusted	Pro Forma Adjustments			2007 Adjusted	Pro Forma Adjustments		
1	Interest on Long-Term Debt	1,208	473	1,681	Note*	5,022	105	5,127	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	5	0	5		5	0	5	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	1,213	473	1,686	- =	5,027	105	5,132	- =

ONL	ulation of ITC Interest Synch Y for Option 2 Companies (s	ee Sch. C-7)	justilient	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 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applic	able				Not Appli	cable	
12	Total		<del></del>	at a			<u> </u>	<u></u>	•	<del></del>	
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Interest Adjustment (To Lir			- <b>-</b>					-		

Note: Calculations for utility adjusted interest:	Water		Sewer	
Rate Base (Sch. A-1, A-2)	91,170		282,474	
Weighted Cost of Long Term Debt (D-1)	1.84%	1,681	1.82%	5,127
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0_
Adjusted Interest on Debt	_	1,681	<del>-</del>	5,127

## **Book/Tax Differences - Permanent**

## Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-4 Page: 1 of 1

Preparer: W Jerdon

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

		(1)	(2)
Line	)		• •
No.		Description	Amount
WA	TER .	<u> </u>	
1			
2	None		
3			
4	Total		0
SEW	VER		
5			
6	None		
7			
8	Total		0

## **Deferred Income Tax Expense**

#### Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		D. D. d.	A -11: - 1 1 -	لد مذمر بالد ۵	Day Dayles	A elli satmania	Adjusted	Supporting Schedules
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Scriedules
1	Timing Differences (Tax Expense							
2	Higher (Lower) than Book Expense):							
3	Tax Depreciation & Amortization	3,038	2,458	5,497	11,583	7,696	19,279	
4	Book Depreciation & Amortization	3,038	719	3,758	11,583	(94)	11,489	B-13,14
5	book boptoordion a ranorazadon							·
6	Depreciation Difference	0	1,739	1,739	0	7,790	7,790	
7	•	-						
8	Other Timing Differences (Itemize):							
9	Bad Debt	0	138	138	0	618	618	
10	All Other	0	0	0	0	0	0	
11								
12	Total Timing Differences (To C-2)	0	1,877	1,877	0	8,408	8,408	
13						-		
14	State Tax Rate	5.5%	)	5.5%	5.5%		5.5%	
15	State Deferred Taxes	0	103	103	0	462	462	
16								
17	Timing Differences for Federal Taxes	0	1,774	1,774	0	7,945	7,945	
18	<b>J</b>							
19	Federal Tax Rate	35.0%	)	35.0%	35.0%	i	35.0%	
20	Federal Deferred Taxes	0	621	621	0	2,781	2,781	
21								
22	Total Deferred Taxes (to C-1)	0	724	724	0	3,243	3,243	

Recap Schedules: C-1, C-2

## **Accumulated Deferred Income Taxes - Summary**

## Florida Public Service Commission

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

C-6 1 of 3

Page: Preparer:

W Jerdon

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

	(1)	(2) A	(3) ccount No. 283	(4)	(5)	(6) Account No.	(7)	(8)	(9)	(10)
Line	_		erred Tax Liabili	ty			_	Net Defe	erred Income	e Taxes
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R		· · · · · · · · · · · · · · · · · · ·						<del></del>	
1	2003	0	3,716	3,716				0	3,716	3,716
2	2004	3,251	0	3,251				3,251	0	3,251
3	2005	3,557	3,794	7,351				3,557	3,794	7,351
4	2006	479	2,874	3,353				479	2,874	3,353
5	2007	583	3,495	4,078				583	3,495	4,078
SEWE	R									
6	2003	0	15,826	15,826				0	15,826	15,826
7	2004	2,344	0	2,344				2,344	0	2,344
8	2005	2,563	2,735	5,298				2,563	2,735	5,298
9	2006	2,031	12,172	14,203				2,031	12,172	14,203
10	2007	2,495	14,953	17,448				2,495	14,953	17,448

# **Accumulated Deferred Income Taxes - State**

## Florida Public Service Commission

**Rosalie Oaks** 

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

C-6

Page:

2 of 3

Preparer:

W Jerdon

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

	(1)	(2)	(3)	(4)
		Acc	count No. 2830	6
		Deferre	ed State Tax Lia	ability
			Current	
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	R			
1	2003	0	0	0
2	2004	0	3,251	3,251
3	2005	3,251	306	3,557
4	2006	3,557	(3,078)	479
5	2007	479	104	583
SEWE	R			
6	2003	0	0	0
7	2004	0	2,344	2,344
8	2005	2,344	219	2,563
9	2006	2,563	(532)	2,031
10	2007	2,031	464	2,495

## Accumulated Deferred Income Taxes - Federal

## Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

C-6

Page:

3 of 3

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)
			count No. 2830 Federal Tax L	
			Current	
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	R		<del> </del>	
1	2003	0	3,716	3,716
2	2004	3,716	(3,716)	0
3	2005	0	3,794	3,794
4	2006	3,794	(920)	2,874
5	2007	2,874	621	3,495
SEWE	R			
6	2003	0	15,826	15,826
7	2004	15,826	(15,826)	0
8	2005	0	2,735	2,735
9	2006	2,735	9,437	12,172
10	2007	12,172	2,781	14,953

**Investment Tax Credits - Analysis** 

Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7
Page: 1 of 4
Preparer: W Jerdon

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

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

1 NONE NONE

**Investment Tax Credits - Analysis** 

Florida Public Service Commission

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

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

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

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

1 NONE NONE

**Investment Tax Credits - Company Policies** 

Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7 Page: 3 of 4

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

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

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

NONE

## **Parent's Debt Information**

#### Florida Public Service Commission

Rosalie Oaks
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**.

	(1)	(2)	(3)	(4) Coot	(5)	(6)
Line	B 18	Average	% of	Cost	Weighted	Supporting Schedules
No.	Description	Amount	Total	Rate	Cost	Scriedules
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock		See Note			
4	Common Equity (State Retained Earnings Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
7	Total	0			0	-
	Parent Debt Adjustment Calculation			_		
8	Weighted Cost of Parent's Debt (Line 1 & 2	. col. 5)	0			From
9	Effective consolidated tax rate	,,	•			
						B-1
10	Parent's Tax Deduction on Debt Interest Water		0	-		B-1
10	Parent's Tax Deduction on Debt Interest Water		0	-		B-1 D-1
	Parent's Tax Deduction on Debt Interest		0			
11	Parent's Tax Deduction on Debt Interest Water Equity of Subsidiary			-		
11	Parent's Tax Deduction on Debt Interest Water Equity of Subsidiary Parent Debt Adjustment		0	-		D-1
11 12	Parent's Tax Deduction on Debt Interest Water Equity of Subsidiary Parent Debt Adjustment (to C-1) Allocation to subsidiary at		0	-		D-1
11 12	Parent's Tax Deduction on Debt Interest Water Equity of Subsidiary Parent Debt Adjustment (to C-1) Allocation to subsidiary at Sewer		0	-		D-1 A-17

## Note

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

## **Income Tax Returns**

## Florida Public Service Commission

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

Schedule: C-9
Page: 1 of 1
Preparer: W Jerdon

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

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

## **Miscellaneous Tax Information**

## Florida Public Service Commission

Rosalie Oaks 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

# Rosalie Oaks CAPITAL SCHEDULES

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

## Schedule of Requested Cost of Capital

13 Month Average balance

Rosalie Oaks

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)
		Reconciled			Weighted		
Line	•	To 2007		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	TER						
1	Long-Term Debt	23,667	35.54%	5.10%	1.81%	1,208	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	39,121	58.75%	10.25%	6.02%	4,009	D-2
5	Customer Deposits	86	0.13%	6.00%	0.01%	5	D-2
6	Accumulated Deferred Income Taxes	3,716	5.58%	0.00%	0.00%	0	D-2
7	Total	66,590	100.00%	-	7.84%	5,222	- -
SEW	VER						
8	Long-Term Debt	98,416	35.53%	5.10%	1.81%	5,022	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	162,678	58.73%	10.25%	6.02%	16,670	D-2
12	Customer Deposits	86	0.03%	6.00%	0.00%	. 5	D-2
13	Accumulated Deferred Income Taxes	15,826	5.71%	0.00%	0.00%	0	D-2
14	Total	277,006	100.00%	<del></del>	7.83%	21,697	-

**Schedule of Requested Cost of Capital** 

13 Month Average balance

Rosalie Oaks

Docket No. 080121-WS

Pro Forma

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule:

D-1

Page: Preparer: 2 of 2

S Anzaldo

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used submit an additional schedule reflecting year-end calculations.

	(1)	(2)	(3)	(4)		(5)	(6)
		Reconciled			Weighted		
Line	)	To Pro Forma		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	TER						
1	Long-Term Debt	32,932	36.12%	5.10%	1.84%	1,681	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	54,436	59.71%	10.25%	6.12%	5,578	D-2
5	Customer Deposits	86	0.09%	6.00%	0.01%	5	D-2
6	Accumulated Deferred Income Taxes	3,716	4.08%	0.00%	0.00%	0	D-2
7	Total	91,170	100.00%	-	7.97%	7,264	s
SEV	VER						
8	Long-Term Debt	100,477	35.57%	5.10%	1.82%	5,127	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	166,085	58.80%	10.25%	6.03%	17,019	D-2
12	Customer Deposits	86	0.03%	6.00%	0.00%	5	D-2
13	Accumulated Deferred Income Taxes	15,826	5.60%	0.00%	0.00%	0	D-2
14	Total	282,474	100.00%	-	7.84%	22,152	•

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule:

D-2

Page: Preparer: 1 of 1 S Anzaldo

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Reconciliation	Reconciled	Reconciled	
Line	r	Balance	Balance	13 Mo	Adjustments	To 2007	To Pro Forma	Supporting
No.	Class of Capital	12/31/2006	12/31/2007	Average†	Pro rata *	Rate Base	Rate Base	Schedules
Wate	er							
1	Long-Term Debt	21,662	25,146	23,667		23,667	32,932	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	35,806	41,565	39,121		39,121	54,436	
5	Customer Deposits	0	140	86		86	86	D-7
6	Accumulated Deferred Income Taxes	3,353	4,078	3,716		3,716	3,716	C-6
7	Total	60,821	70,928	66,590	0	66,590	91,170	A-1
Sew	er							
8	Long-Term Debt	86,970	100,641	98,416		98,416	100,477	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	143,758	166,355	162,678		162,678	166,085	
12	Customer Deposits	0	140	86		86	86	D-7
13	Accumulated Deferred Income Taxes	14,203	17,448	15,826		15,826	15,826	C-6
14	Total	244,931	284,584	277,006	0	277,006	282,474	A-2

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

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

<sup>\*</sup> List corresponding adjustments to rate base below:

Preferred Stock Outstanding

Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-3 Page: 1 of 1

Preparer:

S Anzaldo

Utility [X] or Parent [X]

1

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

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

There is no Preferred Stock for this subsidiary nor its parent

			 _	_	
Cost	A	:h~	 Fa 2000	n	
CUSI	cor c	3114	 	Dt	: 131

## Florida Public Service Commission

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

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

Utility [X] or Parent [X]

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

		(1) Total	(2)	(3)	(4) Effective	(5)
Line		Interest	Maturity	Average Amt	Cost	Supporting
No.		Expense	Date	Outstanding	Rate	Schedule(s)
1	There is no Short Term Debt for the	his suhsidia	rv nor its	narent		
2		ino oubolulu	. y 110	parent		
3						
4						
5						
6						
7						
8	Total	0			0.00%	- } =

Cost of Long-Term Debt

Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

Utility [X] or Parent []

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

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

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

Utility[] or Parent[X]

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

subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1)		(2)		(3)	(4)	(5) Amount	(6) Unamortized	(7) Unamortized	(8) Annual Amort.	(9) Annual Amort.	(10)	(11)	(12) Effective
ne				Principal Amt. Sold (Face	Principal Amount	Outstanding Within	Disc.(Premium) Associated	Associated	of Discount (Prem) on	of Issuing Exp. on Principal	Interest Cost (Coupon	Total Interest Cost	Cost Rate (11)/
<ul> <li>Description, Years of Life, Cor</li> </ul>	pon Rate	Issue Date,	Maturity Date	Value)	Outstanding	One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding	Rate) x Col(4)	(8)+(9)+(10)	((4)-(6)-(7)
2006													
1 Unsecured Note - 10 years	6.00%	10/31/2006	10/31/2016	20,501,000	20,501,000				<u> </u>	<del>-</del>	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	4.8
7 Unsecured Note - 11 years	4.87%	07/31/2003	07/31/2014	27,000,000	3,135,582	_	_	-	_	_	152,703	152,703	4.8
8 Unsecured Note - 13 years	4.87%	07/31/2003	07/31/2016	10,800,000	1,254,233	_	_	-	_	-	61,081	61,081	4.8
9 Unsecured Note - 14 years	4.87%	07/31/2003	07/31/2017	10,800,000	1,254,233	_	_	-	_	_	61,081	61,081	4.8
10 Unsecured Note - 15 years	4.87%	07/31/2003	07/31/2018	10,800,000	1,254,233	-	-	-	_	-	61,081	61,081	4.8
11 Unsecured Note - 17 years	4.87%	07/31/2003	07/31/2020	16,200,000	1,881,349	-		-	-	-	91,622	91,622	4.8
12 Unsecured Note - 20 years	4.87%	07/31/2003	07/31/2023	10,800,000	1,254,233	-		-	_	-	61,081	61,081	4.8
3 Unsecured Note - 10 years	5.01%	02/03/2005	02/03/2015	18,000,000	2,090,388	-	-	-	_	-	104,728	104,728	5.0
14 Unsecured Note - 15 years	5.20%	02/03/2005	02/03/2020	12,000,000	1,393,592	-	-	-	-	-	72,467	72,467	5.2
5 Unsecured Note - 15 years	5.63%	02/28/2007	02/28/2022	15,000,000	1,741,990	_	-	-	-	•	98,074	98,074	5.6
16 Unsecured Note - 30 years	5.83%	02/28/2007	02/28/2037	15,000,000	1,741,990	-	-	-	-	-	101,558	101,558	5.8
17 Unsecured Note - 12 years	5.54%	12/27/2006	12/27/2018	30,000,000	3,490,254	-		-			193,360	193,360	5.5
18 2007 12 Month Total					26,136,124	-		<u> </u>	-	-	1,333,702	1,333,702	5.1
19											**		

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

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

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

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

Cost of Variable Rate Long-Term Debt

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Utility [X] or Parent []

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

#### Florida Public Service Commission

Schedule:

D-6 1 of 2

Page: Preparer:

S Anzaldo

	(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)	Issuing Exp. Associated	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal	Basis of Variable Rate	Interest Cost (Test Year Cost Rate X	Total Interest Cost	Effective Cost Rate (12)/ 1) ((4)-(6)-(7))
1		All Long Tem	n Debt is issued	i and held by	the parent			- ""				12/ (2/ (	<u> </u>

All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Schedule:

D-6

Page: 2 of 2 Preparer: S Anzaido

Rosalie Oaks Docket No. 080121-WS

1

Historical Test Year Ending December 31, 2007

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

The parent does not have any Variable Rate Long term debt

## **Schedule of Customer Deposits**

## Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: D-7 1 of 1

Preparer:

S Anzaldo

Utility [X] or Parent []

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

	(1)	(2)	(3)	(4)	
Line No.	Month & Year	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	0	0	0	0
2	Jan-07	Ö	40	ő	40
3	Feb-07	40	0	Ô	40
4	Mar-07	40	40	0	80
5	Apr-07	80	80	0	160
6	May-07	160	0	0	160
7	Jun-07	160	0	0	160
8	Jul-07	160	80	0	240
9	Aug-07	240	0	0	240
10	Sep-07	240	40	0	280
11	Oct-07	280	0	0	280
12	Nov-07	280	0	0	280
13	Dec-07	280	0	0	280
14	Average			_	172
15					-
16		Wate	er Allocated at	50% _	86
17				=	
18		Sewe	er Allocated at	50%	86

# Rosalie Oaks RATES SCHEDULES

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

# Rate Schedule - Water

## Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water[X] or Sewer[]

Schedule:

E-1w

Page: Preparer:

1 of 1 T Rendell

Ехр	lanation: Provide a schedule o	f present rates	and propose	ed rates			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Period 3	Unlimited	Limited	Proposed
Line		Test Year	Test Year	& Prior	Interim	Interim	Consolidated
No		Period 1	Period 2	to Filing	Rates	Rates	Rates
1	Residential						****
2	5/8" X 3/4"	11.38	25.28	11.38	33.09	28.87	21.92
3	3/4"	-	-	-	-	-	32.89
4	1"	24.51	54.41	24.51	71.26	62.18	54.81
5	1-1/2"		-	-	-	-	109.62
6	2" 3"	78.63	174.58	78.63	228.62	199.48	175.39
7 8	3 4"	-	-	-	-	-	350.79
9	4 6"	-	-	-	-	-	548.10
10	8"	-	-	-	=	-	1,096.21
11	10"	<del>-</del>	-	-	-	-	1,753.93
12	Gallonage	-	-	-	-	-	2,521.28
13		0.05	0.40	•			
14	. ,	0.95	2.13	0.95	2.76	2.41	3.80
15	Block 2, 5,000-10,000	1.20	2.68	1.20	3.49	3.04	4.76
16	Block 3, >10,000	1.46	3.23	1.46	4.24	3.70	4.76
17	Commercial						
18	5/8" X 3/4"						
19	3/4"	-	-	-	-	-	21.92
20	1"	-	-	-	-	-	32.89
21	1-1/2"	-	-	-	-	-	54.81
22	2"	-	-	-	-	-	109.62
23	3"	-	•	-	=	-	175.39
24	4"	-	-	-	-	-	350.79
25	6"	-	-	-	-	-	548.10
26	8*	-	-	-	-	-	1,096.21
27	10"	<u>-</u>	-	-	-	-	1,753.93
28	Gallonage charge	_	-	-	-	-	2,521.28
29	oundriage on ange		-	-	-	-	3.80
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	_	_	_			24.02
34	3/4"	_	_	_	_	-	21.92 32.89
35	1"	-	_	_	_	-	54.81
36	1-1/2"	_	-	_	_	_	109.62
37	2"	_	_	_	_	_	175.39
38	3"	_	_	_	_	_	350.79
39	4"	-	_	-	_	_	548.10
40	6"	-	-	_	-	-	1,096.21
41	8"	-	-	-	_	-	1,753.93
42	10"	-	-	_	-	_	2,521.28
43	Gallonage charge	-	_	-	=	-	3.80
44							
45	Fire Protection						
46	2"	-	-	-	-	-	14.62
47	3"	-	-	-	-	_	29.23
48	4"	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	210.11

#### Rate Schedule - Sewer

#### Florida Public Service Commission

Rosalie Oaks
Docket No. 080121-WS
Historical Test Year Ending Dec

Historical Test Year Ending December 31, 2007

Water[] or Sewer[X]

46 Reuse Flat Rate

Schedule: Page:

E-1s 1 of 1

Preparer:

1 of 1 T Rendell

Explanation: Provide a schedule of present rates and proposed rates. (5) (6) (7) (4) (2) Unlimited Limited Proposed Period 3 Interim Interim Consolidated **Test Year Test Year** & Prior Line Class/Meter Size Period 1 Period 2 to Filing Rates Rates Rates No. Residential 53.54 28.22 45.26 15.51 32.75 15.51 2 All Meter Sizes 3 4 5 6 7 8 9 10 11 999,999 999,999 999,999 999,999 999,999 6,000 12 Gallonage cap (gallons) Gallonage Charge, Capped Usage 6.67 14.09 6.67 23.02 12.14 8.73 13 14 15 16 Commercial 45.26 17 5/8" X 3/4" 3/4" 67.89 18 19 1" 113.14 1-1/2" 226.29 20 2" 362.06 21 22 3" 724.12 23 4" 1,131.44 24 6" 2,262.89 25 8" 3,620.62 26 10" 5,204.65 27 Gallonage charge 10.48 28 29 Multi-Family 30 5/8" X 3/4" 45.26 3/4" 67.89 31 32 1" 113.14 226.29 33 1-1/2" 34 2" 362.06 35 3" 724.12 36 4" 1,131.44 37 6" 2,262.89 38 8" 3,620.62 39 5,204.65 Gallonage charge 10.48 40 41 42 Flat Rate 43 Resid'l Wastewater Only (RWO) 112.65 44 Cmrl. Wastewater Only 701.21 45 Reuse per Sprinkler Head

#### Revenue Schedule at Present and Proposed Rates

## Florida Public Service Commission

E-2w

Rosalie Oaks

Docket No. 080121-WS

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.

Schedule: 1 of 4 Page: Historical Test Year Ending December 31, 2007 Preparer: G Prettyman

Line	(1)	(2) Number	(3) Consumption	(4) Effctv. Test	(5) Test Year	(6) Rate Prior	(7) Repressed	(8) Proposed	(9) Revenue a
No.	Class/Meter Size	Bilis	in 1,000 gal.	Year Rate	Revenue	to Filing	Gallons	Rate	Proposed
1	Residential			~					
2	5/8" X 3/4"	972	2,335	11.38	11,061	11.38	NA	21.92	21,306
3	3/4"	0	0	-	0	-	NA	32.89	0
4	1"	0	0	-	0	24.51	NA	54.81	0
5	1-1/2"	0	0	-	0	-	NA	109.62	0
6	2"	0	0	•	0	78.63	NA	175.39	0
7	3"	0	0	-	0	-	NA	350.79	a
8	4"	0	0		0		NA NA	548.10	0
9	Gallonage						_		
10	Block 1, 0-5,000		1,892	0.95	1,797	0.95	1,892	3.80	7,188
11	Block 2, 5,000-10,000		222	1.20	266	1.20	159	4.76	75€
12	Block 3, >10,000	070	222	_ 1.46 _	324	- <sup>1.46</sup> -	159	4.76	758
13	Total Residential	972	2,335		13,449		2,210		30,010
14 15	Average Bill				13.84				30.8
	Commercial								
16	Commercial	•	•		•			04.05	,
17 40	5/8" X 3/4"	0	0	-	0	-	NA	21.92	(
18	3/4"	0		-	0	-	NA	32.89	(
19	1"	0	0	-	0	-	NA	54.81	(
20	1-1/2"	0	0	-	0	-	NA	109.62	(
21	2"	0	0	-	0	-	NA	175.39	0
22	3"	0	0	-	0	-	NA	350.79	0
23	4"	0	0	-	0	-	NA	548.10	(
24	8"	0	<u> </u>		0_		NA	1,753.93	
25	Gallonage		0	-	0	-	0	3.80	(
26									
27				-					
28	Total Commercial	0	0		0		0		(
29	Average Bill				-				-
30									
31	Multi-Family		_		_				_
32	5/8" X 3/4"	0	0	-	0	-	NA	21.92	C
33	3/4"	0	0	-	0	-	NA	32.89	(
34	1"	0	0	-	0	-	NA	54.81	C
	1-1/2"	0	0	-	0	-	NA	109.62	C
36	2"	0	0	-	0	-	NA	175.39	(
37	3"	0	0	-	0	-	NA	350.79	(
38	4"	0	0		0		NA	548.10	(
39	_								
40	Gallonage		0	-	0	-	0	3.80	C
41									
42									
43	Total Multi- Family	0	0		0		0		(
44	Average Bill				-				-
45									
46	Fire Protection								
47	2"	0	NA	-	0	-	NA	18.61	C
48	3"	0	NA	-	0	-	NA	37.21	C
	4"	0	NA	-	0	-	NA	58.14	(
50	6"	0	NA	-	0	•	NA	116.29	(
51	8"	0	NA	-	0	-	NA	186.06	(
52	10*	0	NA	-	0	-	NA	267.46	(
53									
54									
55								•	
56	Total Fire Protection	0	NA		0_		NA		
57	Average Bill				-				•
58				_		•			
59	Subtotal			_	13,449	•			30,010
60	Unbilled Revenues			-	-				-
61	Guaranteed Revenues				-				-
62	Misc, Service Charge			_	452	•			942
	Total Revenue			-	13,901				30,952
63	i otal itercine			_					
63 64	Booked Revenue			•	14,022	•			

# Revenue Schedule at Present and Proposed Rates

# Florida Public Service Commission E-2w

2 of 4

G Prettyman

Schedule:

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

Preparer:

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

•					
	(1)	(2)	(3)	(4)	(5)
Line		Number	Consumption		Period 1
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	360	941	11.38	4,097
3	3/4"	0	0	-	0
4	1"	0	0	24.51	0
5	1-1/2"	0	0	-	0
6	2"	0	0	78.63	0
7	3"	0	0	-	0
8	4"	0	0	<b></b>	0_
9	Gallonage				
10	Block 1		805	0.95	765
11	Block 2		79	1.20	95
12	Block 3		57	- 1.46	82
13	Total Residential	360	941	-	5,039
14	Average Bill				14.00
15					
16	Commercial				•
17	5/8" X 3/4"	0	0	-	0
18	3/4"	0	0	•	0
19	1*	0	0	-	0
20	1-1/2"	0	0	-	0
21	2"	0	0	-	0
22	3"	0	0	-	0
23	4"	0	0	-	0
24	8"	0	<u>0</u>	<del>-</del>	0
25	Gallonage		0	-	U
26					
27 28	Total Commoraist		0	_	
	Total Commercial			_	
29	Average Bill				•
30 31	Saulai Samille				
32	Multi-Family	0	0	_	0
33	5/8" X 3/4" 3/4"	0	0	-	Ö
34	1"	0	0		ő
35	1-1/2"	0	0	-	ő
36	2"	0	ő	_	ŏ
37	3"	0	ő		ŏ
38	4°	0	0	-	ŏ
39	7	·	•		·····
40	Gallonage		0	_	0
41	Canonago		·		Ū
42					
43	Total Multi-Family		0	<del>-</del>	0
43	Total Multi- Family  Average Bill		U	_	
44	Average uni				
46	Fire Protection				
47	1"	0	NA	_	0
		Ö	NA	_	Ö
48 49	2" 3"	ő	NA.	-	0
50		ő	NA		Ö
51	6"	ŏ	NA.	-	Ö
52	8"	Õ	NA	-	Ō
53	-		•		_
54					
55					
56	Total Fire Protection	0	NA	_	0
57				_	
58					
59	Subtota	al			5,039

#### Revenue Schedule at Present and Proposed Rates

### Florida Public Service Commission

E-2w

Schedule:

Rosalie Oaks

Docket No. 080121-WS

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.

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

ine	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No.	Class/Meter Size	Bills	Consumption in 1,000 gal.	Period 1 Rates	Revenue at Per 1 Rates	Period 2 Rates	Period 2 Billed Rev.	Period 2
	Residential	Dilig	m_njooo gan.	rates	r er i reates	Rates	billed Rev.	Refunds
	5/8" X 3/4"	299	685	11.38	3,403	25.28	7,559	4,150
	3/4"	0	0	•	0		0	7,10
4	1"	0	Ō	24.51	ט	54.41	Ö	Ċ
5	1-1/2"	0	0	_	Ō	-	ŏ	Ò
6	2"	0	0	78.63	Ō	174.58	ő	Ì
7	3"	0	0	-	ō	-	Ö	ì
8	4°	Ö	Ō	_	ō	-	ő	ò
9	Gallonage							
10	Block 1		537	0.95	510	2.13	1,143	633
11	Block 2		75	1.20	90	2.68	201	11
12	Block 3		73	1.46	107	3.23	236	129
13	Total Residential	299	685		4,109	-	9,139	5,030
14 .	Average Bill				13.74	-	30.56	,
15	-							
16	Commercial							
17	5/8" X 3/4"	0	0	-	0	_	0	(
18	3/4"	0	0	_	ō	-	ō	ĺ
19	1"	0	0	-	Ō		ō	
20	1-1/2"	0	0	-	ō	_	ō	
21	2"	0	0	-	0	_	Ō	(
22	3"	0	0	-	0	_	Ō	1
23 -	4"	0	0	-	0	-	ō	
24	8"	0	0	-	0	-	0	1
25	Gallonage	***********	0	-	0	-	0	
26	•							
27								
8	Total Commercial	0	0	•	0	-	0	(
9 ,	Average Bill			•	-	-	-	
30	•							
31	Multi-Family							
	5/8" X 3/4"	0	0	-	0	-	0	(
	3/4"	0	0	-	0	_	Ō	ĺ
34	1"	0	0	-	0	-	Õ	ĺ
35	1-1/2"	0	0	_	0	-	ō	(
36	2"	0	0	_	Ō	-	ō	(
37	3"	0	0	_	D	-	ō	i
	4"	Ō	ŏ	-	ō	-	ŏ	Ì
39				**				
	Gallonage		0	-	0	-	0	{
41	J-		_		_			
2								
	Total Multi- Family	0	0		0	-	0	
	Average Bill			•	-	-	-	
15	<b>3</b>							
	Fire Protection							
	1"	0	NA		0		0	(
18 ;		ŏ	NA.		ő		ő	,
9 :		ő	NA.		ő	_	ő	,
0 4		ŏ	NA.	_	ő	_	Ö	,
1 (		Ö	NA.		ő	-	0	
52		Ö	NA	-	Ö		Ö	ì
3	-	v	,	-	J	-	U	
i4								
5								
	Total Fire Protection	0	NA	•	0	-	0	
	Average Bill		1371			-		
8	Trongo Dill				-		-	
9	Subtota	ıl		•	4,109	-	9,139	5,030
				_	7,100	_	2, 138	U,UOL

# Revenue Schedule at Present and Proposed Rates

# Florida Public Service Commission E-2w

Schedule:

Rosalie Oaks

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.

4 of 4 Docket No. 080121-WS Page: Preparer: G Prettyman Schedule Period: 9/1/07 - 12/31/07 (post-Interim Rates)

	(1)	(2)	(3)	(4)	(5)
Line			Consumption	Period 3	Period 3
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1 2	Residential 5/8" X 3/4"	313	710	11.38	3,562
3	3/4"	0	0		0,002
4	1*	0	Ö	24.51	Ö
5	1-1/2"	Ö	0		Ö
6	2"	0	0	78.63	Ö
7	3"	ŏ	Ö	•	0
8	4"	Ō	Ō	-	Ō
9	Gallonage				
10	Block 1		550	0.95	522
11	Block 2		67	1.20	81
12	Block 3		93	1.46	135
13	Total Residential	313	710	_	4,300
14	Average Bill			_	13.74
15					
16	Commerical				
17	5/8" X 3/4"	0	0	-	0
18	3/4"	0	0	-	0
19	1"	0	0	-	0
20	1-1/2"	0	0	-	0
21	2*	0	0	-	0
22	3"	0	0	-	0
23	4*	0	0	-	0
24	8"	0	<u>0</u>		<u>0</u>
25	Gallonage		0	-	U
26					
27 28	Total Commercial	0	0	-	0
28	Total Commercial			-	
30	Average Bill				-
31	Multi-Family				
32	5/8" X 3/4"	0	0	_	0
33	3/4"	ō	ő	_	ō
34	1"	ő	ō	_	ō
35	1-1/2"	ŏ	ō	_	ō
36	2"	ō	Ō	_	0
37	3"	ō	Ō	-	0
38	4"	0	0	-	0
39	•				
40	Gallonage		0	-	0
41	•				
42				_	
43	Total Multi- Family	0	0	_	0
44	Average Bill			_	-
45					
46	Fire Protection				
47	1"	0	NA	-	0
48		0	NA	-	0
49		0	NA	-	0
50		0	NA NA	•	0
51	6" o"	0	NA NA	-	0
52	8"	0	NA	-	U
53 54					
54 56					
55 56	Total Fire Protection		NA	-	0
56 57	Average Bill		IW/	-	
58	Average oill				=
59	Subtot	al			4,300
	2				-,-30

# Florida Public Service Commission

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.		Number	Usage	Effctv. Tes					Revenue at
1	Class/Meter Size Residential	Bills	in 1,000 gal.	Year Kate	Revenue	to Filing	Usage	Rate	Proposed
ż	5/8" X 3/4"	972	1,746	15.51	15,076	15.51		45.26	42 002
3	3/4"	0.2	0,140	-	13,070	15.51		45.26 45.26	43,993 0
4	1"	ō	ō	_	ő	15.51		<b>45.26</b>	0
5	1-1/2"	ŏ	ŏ	_	ŏ	15.51		45.26	0
6	2"	ō	ő	_	ő	15.51		45.26	0
7	3"	ō	ō	_	ő	15.51		45.26	Ö
8	4"	Ō	ō	-	ō	15.51		45.26	ő
9	Gallonage cap (gallons)		999,999				6,000		<u>-</u>
10	Capped Usage	_	1,746	6.67	11,643	6.67	1,376	8.73	12,011
11	Usage Above Cap	-	0		,		370		,
12				_					
13	Total Residential	972	1,746	_	26,719	•	1,746		56,003
14	Average Bill			_	27.49			•	57.62
15									
16	Commercial								
17	5/8" X 3/4"	0	0	-	0	-		45.26	0
18	3/4"	0	0	-	0	-		67.89	0
19	1"	0	0	-	0	-		113.14	0
20	1-1/2"	0	0	-	0	-		226.29	0
21	2"	0	0	-	0	-		362.06	0
22 23	3" 4"	0	0	-	0	-		724.12	0
23	4	0	0		0			1,131.44	0
25	Gallonage							40.40	_
26	Ganoriage	-	0	-	0	-	0	10.48	0
27									
28	Total Commercial		0		0		0		
29	Average Bill	<u>`</u> _		-					0
30	Tivorago Dili				•				-
31	Multi-Family								
32	5/8" X 3/4"	0	0		0	_		45.26	0
33	3/4"	ŏ	ō	-	Ö	_		67.89	0
34	1"	Ō	ō	_	Ď	_		113.14	ŏ
35	1-1/2"	0	0	-	Ö	_		226.29	ŏ
36	2"	0	0	-	0	_		362.06	Ō
37	3"	0	0	-	0	-		724.12	Ō
38	4"	0	0		0	<del>-</del>		1,131.44	0
39									
40	Gallonage	-	0	-	0	-	0	10.48	0
41									
42	T-4-110 MI # 15								
43	Total Multi-Family	0	0		Ö		0		0
44 45	Average Bill				-				-
46	Flat Rate								
47	Res. Wastewater Only				^			440.00	
48	Cmrl. Wastewater Only	0	0	•	0	-		112.65	0
49	Sprinkler Heads	0	NA U	-	0	-		701.21	0
	Reuse	Ö	NA NA	_	0	-		•	0 0
51	Total Flat Rate - Other	۰-	0		0			•	
52		-			<u> </u>			-	0
53									
54	Subtotal			•	26,719			-	56,003
	Unbilled Revenues			•	0			-	0
56	Guaranteed Revenues				Ō				ō
57	Misc. Service Charge				0				425
58	Total Revenue				26,719			-	56,428
59	Booked Revenue			•	26,909			•	
60	Difference			•	(190)	-0.7%			
					, · <b>,</b>				

#### Fiorida Public Service Commission

Rosalle Oaks

Docket No. 080121-WS

Schedule: E-2s 2 of 4 Page:

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

Water [] or Sewer [X]

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

	(1)	(2)	(3)	(4)	(5)
Line		Number	Usage	Period 1	Period 1
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	364	696	15.51	5,646
3	3/4"	0	0	15.51	0
4	1"	0	0	15.51	0
5	1-1/2"	0	0	15.51	0
6	2"	0	0	15.51	0
7	3*	0	0	15.51	0
8	4"	0	0	15.51	0
9	Gallonage cap		999,999		
10	Capped Usage		696	6.67	4,645
11	Usage Above Cap		0		
12	T 4 1 D. 14 4 -1				40.204
13	Total Residential	364	696	,	10,291
14	Average Bill				28.27
15 16	Commercial				
17	5/8" X 3/4"	0	0		0
18	3/4"	0	0	•	0
19	1"	0	0	_	0
20	1-1/2"	ő	Ö	_	ő
21	2"	ŏ	Ö	_	ŏ
22	3"	ő	ő	-	ŏ
23	4"	ō	ő		ŏ
24	~		<del></del>		
25	Gallonage		0	_	0
26	Canonago		_		-
27					
28	Total Commercial		0	•	
29	Average Bill			•	
30	•				
31	Multi-Family				
32	5/8" X 3/4"	0	0	-	0
33	3/4"	0	0	-	0
34	1*	0	0	-	0
35	1-1/2"	0	0	-	0
36	2*	0	0	-	0
37	3"	0	0	-	0
38	4*	0	0	-	0
39					
40	Gallonage	-	0	•	0
41					
42				•	
43	Total Multi-Family	0	0	•	0
44	Average Bill				•
45					
46	Flat Rate	_	_		-
47	Res. Wastewater Only	0	0	-	0
48	Cmrl. Wastewater Only	0	0	-	0
49	Sprinkler Heads	0	NA NA	-	0
50	Reuse	0	NA 0		
51 52	Total Flat Rate - Other		0	•	
52 53					
54	Subtotal	l			10,291
J=4	Subtotal	1			10,231

#### Revenue Schedule at Present and Proposed Rates

#### Florida Public Service Commission

Rosalie Oaks

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Classifidates Circ	Number	Usage	Period 1	Revenue at	Period 2	Period 2	Period 2
1	Class/Meter Size Residential	Bills	in 1,000 gal.	Rates	Per 1 Rates	Rates	Billed Rev.	Refunds
2	5/8" X 3/4"	297	527	15.51	4,606	32.75	9,727	5,120
3	3/4"	297	0	15.51	4,000	32.75		3,120
4	1"	0	0	15.51	0	32.75		Č
5	1-1/2"	0	0	15.51	0	32.75		0
6	2"	0	0	15.51	0			Ċ
7	3"	0	0	15.51	0	32.75 32.75	_	_
8	<b>4</b> "	0	0		0			(
9			999,999	15.51	<u>_</u>	32.75	U	(
10	Gallonage cap Capped Usage		527	6.67	3 543	14.09	7 440	2.00
11	Usage Above Cap		52 <i>1</i> 0	0.07	3,512	14.09	7,418	3,907
12	Osage Above Cap		U					
13	Total Residential	297	527		0.440		42.445	0.007
		291	527		8,118		17,145	9,027
14	Average Bill				27.33		57.73	
15	A							
16	Commercial	_	_		_		_	
17	5/8" X 3/4"	0	0	-	0	0.00		(
18	3/4"	0	0	-	0	0.00		C
19	1"	0	0	-	0	0.00		C
20	1-1/2*	0	0	-	0	0.00		C
21	2"	0	0	-	0	0.00		C
22	3"	0	0	-	0	0.00		C
23	4*	0	0		0	0.00	0	(
24								
25	Gallonage		0	-	0	0.00	0	C
26								
27								
28	Total Commercial	0	0		0		0	C
29	Average Bill				-		-	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	-	0	0.00		0
33	3/4"	0	0	-	0	0.00	0	0
34	1"	0	0	-	0	0.00	0	0
35	1-1/2"	0	0	-	0	0.00	0	C
36	2"	0	0	-	0	0.00	0	C
37	3"	0	0	-	0	0.00	0	
38	4"	0	0	-	0	0.00	0	C
39		***********						
40	Gallonage	-	0	-	0	0.00	0	C
41	•							
42								
43	Total Multi-Family		0		0			
44	Average Bill						<del></del>	
45	-							
	Flat Rate							
47	Res. Wastewater Only	0	0		0	0.00	0	(
48	Cmrl. Wastewater Only	0	Ö		ŏ	0.00	ő	ì
49	Sprinkler Heads	0	NA Ü	_	Ö	0.00	_	ì
50	Reuse	0	NA NA	_	0	0.00	_	(
51	Total Flat Rate - Other	٠,	0		0	0.00	- 0	-
52	Total Fiat Nate - Other		0					
52 53								
53 54	Subtotal				8,118		17,145	9,027
J-4	Sub(DISI				0,118		17,140	9,02

#### Florida Public Service Commission

Rosalle Oaks

Docket No. 080121-WS

Schedule: E-2s Page: 4 of 4 Preparer: G Prettyman Schedule Period: 9/1/07 - 12/31/07 (post-interim) Water [ ] or Sewer [X]

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

			_		
	(1)	(2)	(3)	(4)	(5)
Line			Consumption	Period 3	Period 3
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	311	523	15.51	4,824
3	3/4"	0	0	15.51	0
4	1"	0	0	15.51	0
5	1-1/2"	0	0	15.51	0
6	2"	0	0	15.51	0
7	3"	0	0	15.51	0
8	4*	0	0	15.51	0
9	Gallonage cap		999,999		
10	Capped Usage		523	6.67	3,486
11	Usage Above Cap		0		
12				•	
13	Total Residential	311	523		8,310
14	Average Bill				26.72
15					
16	Commerical	_	_		_
17	5/8" X 3/4"	0	0	-	0
18	3/4"	0	0	-	0
19	1"	0	0	-	0
20	1-1/2"	0	0	-	0
21	2"	0	0	-	0
22	3"	0	0	-	0
23	4"		0		00
24	Colleges		0		0
25 26	Gallonage		U	•	U
27					
28	Total Commercial	0	0	-	
29	Average Bill			•	
30	Average bill				-
31	Multi-Family				
32	5/8" X 3/4"	0	0	_	0
33	3/4"	ő	ő	_	ő
34	1*	Ö	o o	-	ő
35	1-1/2"	Ö	ő	_	ŏ
36	2"	Ö	ő	_	ŏ
37	3*	0	ő	_	ő
38	4"	0	ō	-	ō
39					
40	Gallonage	-	0	-	0
41	•••		-		•
42					
43	Total Multi-Family	0	0	•	0
44	Average Bill			-	-
45	-				
46	Flat Rate				
47	Res. Wastewater Only	0	0	-	0
48	Cmrl. Wastewater Only	0	0		Ō
49	Sprinkler Heads	0	NA	_	Ō
50	Reuse	ō	NA	-	ō
51	Total Flat Rate - Other				
52					
53					
54	Subtotal				8,310

# **Customer Monthly Billing Schedule**

# Florida Public Service Commission

Rosalie Oaks

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No.	Year	Residential	Service	Dwelling	Trailer	Protection	(Irrigation)	Total
1	Jan-07	95	0	0	0	0	0	95
2	Feb-07	95	Ō	Ō	Ō	Ö	ő	95
3	Mar-07	95	0	0	0	0	Ō	95
4	Apr-07	92	0	0	0	0	0	92
5	May-07	88	0	0	0	0	0	88
6	Jun-07	88	0	0	0	0	0	88
7	Jul-07	83	0	0	0	0	0	83
8	Aug-07	82	0	0	0	0	0	82
9	Sep-07	75	0	0	0	0	0	75
10	Oct-07	78	0	0	0	0	0	78
11	Nov-07	83	0	0	0	0	0	83
12	Dec-07	85	0	0	0	0	0	85
13	Total Water	1,039	0	0	0	0	0	1,039

#### **SEWER**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No.	Year	Residential	Service	Trailer	Trailer	Protection	(Irrigation)	Total
14	lan 07	05	^	•	0	٥	0	٥٢
	Jan-07	95	Ū	U	U	Ü	Ü	95
15	Feb-07	95	0	0	0	0	0	95
16	Mar-07	95	0	0	0	0	0	95
17	Apr-07	92	0	0	0	0	0	92
18	May-07	88	0	0	0	0	0	88
19	Jun-07	88	0	0	0	0	0	88
20	Jul-07	83	0	0	0	0	0	83
21	Aug-07	82	0	0	0	0	0	82
22	Sep-07	75	0	0	0	0	0	75
23	Oct-07	78	0	0	0	0	0	78
24	Nov-07	83	0	0	0	0	0	83
25	Dec-07	85	0	0	0	0	0	85
26	Total Sewer	1,039	0	0	0	0	0	1,039

#### Miscellaneous Service Charges

# Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

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

WATE	R					
	(1)		(2)	(3)	(4)	(5)
Line	, ,		Present	Present	Proposed	Proposed
No.	Type Charge		Bus. Hrs.	After Hrs.	Bus, Hrs.	After Hrs.
		<del></del>				
1 2	Initial Connection		15.00	-	50.00	75.00
3	Normal Reconnect		15.00	-	50.00	75.00
5 6	Violation Reconnect		15.00	-	75.00	115.00
7 8	Premises Visit		10.00	-	50.00	75.00
9 10	Late Payment Fees		5.00		5.00	
OFINE	·n					
SEWE			- (0)			<u> </u>
	(1)		(2)	(3)	(4)	(5)
Line	Time Ohaana		Present	Present	Present	Proposed
No.	Type Charge	_	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
11	Initial Connection		15.00	-	50.00	75.00
12 13	Normal Reconnect		15.00	-	50.00	75.00
14	Violatian Decement		45.00		A advant a and	A strint non-t
15 16	Violation Reconnect		15.00	-	Actual cost	Actual cost
17 18	Premises Visit		10.00	-	50.00	75.00
19 20	Late Payment Fees		5.00		5.00	
21						
22	DEPOSITS (REFUND	ABLE)	Wate	er	Sew	er
23	Class	Meter Size	Present	Proposed	Present	Proposed
24	not specified	All sizes	-			
25	not specified	5/8 X 3/4"	20.00		20.00	
26	not specified	1"	50.00		50.00	
27	not specified	1.5 <b>"</b>	100,00		100.00	
28	not specified	Over 2"	160,00		160.00	
29	not apositica	O 7 0, 2	100.00		100.00	
30	Residential	All sizes	_		_	
31	Residential	5/8 X 3/4"	_	61.75		115.23
32	Residential	1"		Two x		Two x
33	Residential	1.5"	_	Estimated	_	Estimated
34	Residential		-		<del>-</del>	
35	Residential	Over 2"	-	Monthly Bill	-	Monthly Bill
	01	All #!		Tour se a affel		Tues y sould
36	General	All sizes	-	Two x est'd monthly Bill	-	Two x est'd monthly Bill
37	General	5/8 X 3/4*	-		<del>-</del>	
38	General	1"	-		-	
39	General	1.5*	-		-	
40	General	2*	-		-	
41	General	4"	-		-	
42	General	8"	-			

#### Miscellaneous Service Charges

#### Florida Public Service Commission

Schedule: E-4 **Rosalie Oaks** 2 of 2 Page: **Docket No. 080121-WS** Historical Test Year Ending December 31, 2007 Preparer: J Lihvarcik Explanation: Provide a schedule of derivation of charges (4) (5) (7) (8) (9) (6) (3) Line Hourly Rate No. Description Annual Pay Base Field Employee 1 Sr. Facility Operator 2 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 **Utility Tech II** 25,601.00 9 10 Utility Tech II 26,700.00 Utility Tech 1 24,914.00 Hours/Year 11 14.48 Field Employees Average Base 30,113.38 2,080 12 Rate 13 30.0% 4.34 14 P/R Overhead 1.45 Field/Office Overhead 10.0% 15 Field Employees Loaded Cost 20.27 16 17 Office Employee 18 Administrative Assistant 29,537.19 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 18.54 2.080 Office Employees Average Salary 38,560.50 24 25 Rate 30.0% 5.56 26 P/R Overhead 2.78 27 Field/Office Overhead 15.0% Office Employees Loaded Cost 26.88 28 29 30 Calculation of Miscellaneous Service Charges Hourly Total Proposed Fee **Labor Cost** Other Cost Cost 31 Description # Hours Rate 32 **Collect Delinquent Account** (CSR takes average 1 hour to process the delinquent account work.) 33 26.88 26.88 26.88 25.00 Office 34 35 36 Connections, Premises Visits / Service Calls in Normal Hours (Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 37 minutes to handle call, prepare work order, and close out work order when technician completes work.) 38 30.40 39 Field 1.5 20.27 30.40 20.16 26.88 20.16 40 Office 0.75 50.56 50.56 50.00 41 Total 42 43 Connections, Premises Visits / Service Calls After Hours 75.85 75.85 75.00 44 = 1.5 X Connections in Normal Hours above 45 46 Reconnect Disconnected Service in Normal Hours 77.44 75.00 77.44 47 (= Collect Del. Acct + Connections in Normal Hours above) 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 51 calls and dispatches to our FSRs on call.) = 1.5 X Reconnect in Normal Hours above 116.17 116.17 52 2.00 **Answering Service Cost** 2.00 53 116.17 2.00 118.17 115.00 54 Total 55 56 Customer requested change of mailing address

3.23

3.00

0.12

26.88

3.23

### Miscellaneous Service Charge Revenue

#### Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

E-5

1

Page: Preparer: 1 of 1 S Szczygiel

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/	Initial	Normal	_Violation	Premises	Other	<b></b>
No.	Year	Connection	Reconnect	Reconnect	<u>V</u> isit	Charges	Total
WATE			_		_		
1	Jan-07	0	0	0	0	51	51
2	Feb-07	0	0	0	0	18	18
3	Mar-07	15	0	0	0	21	36
4	Apr-07	30	0	0	0	27	57
5	May-07	0	0	0	0	27	27
6	Jun-07	0	0	0	0	36	36
7	Jul-07	0	0	0	0	33	33
8	Aug-07	0	0	0	0	41	41
9	Sep-07	0	0	0	0	(3)	(3)
10	Oct-07	45	0	0	0	3	48
11	Nov-07	90	0	0	0	(21)	69
12	Dec-07	30	0	0	0	9	39
13							
14	Total Water	210	0	0	0	242	452
15	Annual Events	14	0	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	700	0	0	0	242	942
SEWE	R						
19	Jan-07	0	0	0	0	85	85
20	Feb-07	0	0	0	0	30	30
21	Mar-07	0	0	0	0	35	35
22	Apr-07	0	0	0	0	45	45
23	May-07	0	0	0	0	45	45
24	Jun-07	0	0	0	0	70	70
25	Jul-07	0	0	0	0	45	45
26	Aug-07	0	0	0	0	95	95
27	Sep-07	0	0	0	0	(5)	(5)
28	Oct-07	0	0	0	0	5	5
29	Nov-07	0	0	0	0	(35)	(35)
30	Dec-07	0	0	0	0	`10 <sup>′</sup>	10
31							
32	Total Sewer	0	0	0	0	425	425
33 34	Annual Events	0	0	0	0		
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	425	425

### **Public Fire Hydrants Schedule**

#### Florida Public Service Commission

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

Water [X] or Sewer []

Schedule: E-6 Page: 1 of 1

Preparer: J Lihvarcik

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

(1)	(2)	(3)	(4)
Line No.	Size	Туре	Quantity

1 Any fire hydrant information is detailed on enclosed system maps

#### **Private Fire Protection Service**

# Florida Public Service Commission

**Rosalie Oaks Docket No. 080121-WS** 

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-7 Page: 1 of 1

Preparer: J Lihvarcik

Explanation: Provide a schedule of private fire protection service by size of connection.

This schedule is not required for a sewer only rate application.

(1)	(2)	(3)	(4)
Line No.	Size	Туре	Quantity

1 Any fire hydrant information is detailed on enclosed system maps

# **Contracts and Agreements Schedule**

### Florida Public Service Commission

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

Schedule: E-8
Page: 1 of 1
Preparer: J Lihvarcik

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

Line	(1)	(2)	
No.	Type	Description	

None

#### Tax or Franchise Fee Schedule

### Florida Public Service Commission

**Rosalie Oaks Docket No. 080121-WS**  Schedule: Page:

E-9 1 of 1

Historical Test Year Ending December 31, 2007

Preparer:

S Szczygiel

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

1 !	(1)	(2)	(3)	(4) How collected	(5) Type
Line No.	Type Tax or Fee	To Whom Paid	Amount	From Customers	Agreement
WATE	:R				
1	Regulatory Assessment Fee	Florida Public Service Comm.	631	Included in overall cost of service	None

### **SEWER**

2 Regulatory Assessment Fee Florida Public Service Comm.

1,211 Included in overall cost of service

None

## Service Availability Charges Schedule

#### Florida Public Service Commission

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

Schedule: E-10
Page: 1 of 1
Preparer: J Lihvarcik

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

	(1)	(2)	(3)	(4)
Line	,	Size	Present	Proposed
No.	Type Charge	Unit	Charges	Charges
WAT 1	Service Installation Charge	5/8*		4 000 00
2	Service installation Charge	3/4"	-	1,000.00
3	(Service Line Size)	1"	•	Actual Costs
4	(Service Line Size)	1 1/2"	-	Actual Costs
5		2"	-	Actual Costs Actual Costs
6		Over 2"	Astual Casta	
7		Over 2	Actual Costs	Actual Costs
8	Meter Installation Fee	5/8"	500.00	210.00
9	(Meter Size)	3/4"	-	Actual Costs
_	(	<b>5.</b> .		, lotter Cools
			500+excess	
10		1"	3/4" meter cost	Actual Costs
11		1 1/2"	<del>-</del>	Actual Costs
12		2"	-	Actual Costs
13		Over 2*	Actual Costs	<b>Actual Costs</b>
14				
15	Back Flow Preventor Installation Fee	All sizes	-	Actual Costs
16				
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	600.00	700.00
23		Per Gallon Equivalent	-	2.75
24				
25	Main Extension Charge	ERC	-	446.00
26		Per Foot Equivalent	-	5.37
SEW		.4#		0.000.00
27	Service Installation Charge	=<4"		2,000.00
28		>4"		Actual Costs
29		<=2"	<u> </u>	
28		>2"	Actual Costs	
29				
30				
31				
32 33				
34	Plant Capacity Charge	ERC	450.00	4 200 00
35	Train Capacity Charge		450.00	1,300.00 7.60
36		Per Gallon Equivalent	-	7.00
37	Main Extension Charge	ERC	50.00	480.00
38	Main Extension Onlarge	Per Foot Equivalent	50.00	
39		r er i oot Equivalent	-	7.38
40				
41				
42				
43				
44				
		122		ntod E14610000 A.O

### **Guaranteed Revenues Received**

#### Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page:

E-11 1 of 1

Preparer:

J Lihvarcik

Water [X] or Sewer [X]

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

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

#### Class A Utility Cost of Service Study

# Florida Public Service Commission

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

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

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

Line		
No.		

Not applicable; no industrial customers.

#### **Billing Analysis Schedules**

Florida Public Service Commission

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

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

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

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

See attached Bill Analyses

# Rosalie Oaks ENGINEERING SCHEDULES

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

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

Florida Public Service Commission

Rosalie Oaks
Docket No. 080121-WS

Schedule: Page: Preparer: F-1 1 of 1

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

J Lihvarcik

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

	•	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Month	Gallons	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water	% Unaccounted
INO.		Pumped	Furchaseu	3010	Uses	(1)+(2)-(3)-(4)	For Water
1	Jan-07	234	0	300	26	(92)	
2	Feb-07	188	0	241	16	(69)	
3	Mar-07	113	0	145	19	(51)	
4	Apr-07	200	0	256	14	(70)	
5	May-07	200	0	163	14	23	
6	Jun-07	200	0	163	34	3	
7	Jul-07	226	0	184	20	22	
8	Aug-07	215	0	175	14	26	
9	Sep-07	192	0	132	14	46	
10	Oct-07	304	0	209	14	81	
11	Nov-07	276	0	190	16	70	
12	Dec-07	259	0	178	16	65	
13	TOTAL	2,607	0	2,335	217	55	2.1%

Gallons of Wastewater Treated & Unaccounted For In Thousands of Gallons

Florida Public Service Commission

Schedule:

F-2

Rosalie Oaks Docket No. 080121-WS Page: Preparer:

1 of 1 J Lihvarcik

Historical Test Year Ending December 31, 2007

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

		(1)	(2)	(3)	(4)	(5)	(6) Total Purch.	
Line	Month		Individual Plant	t Flows		Total Plant	Sewage	
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	Treatment	
1	Jan	331	0	0	0	331	0	
2	Feb	361	0	0	0	361	0	
3	Mar	266	0	0	0	266	0	
4	Apr	191	0	0	0	191	0	
5	May	159	0	0	0	159	0	
6	Jun	156	0	0	0	156	0	
7	Jul	447	0	0	0	447	0	
8	Aug	411	0	0	0	411	0	
9	Sep	310	0	0	0	310	0	
10	Oct	533	0	0	0	533	0	
11	Nov	363	0	0	0	363	0	
12	Dec	265	0	0	0	265	0	
13	Total	3,793	0	0	0	3,793	0	

#### **Water Treatment Plant Data**

Florida Public Service Commission

Rosalie Oaks

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

Schedule: Page: F-3 1 of 1

Preparer:

J Lihvarcik

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

Line No.	Description		Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.			100,000
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.		11/05/07	17,500
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day 1 2 3 4 5	11/05/07 11/04/07 11/24/07 11/25/07 11/26/07 Average	17,500 17,500 11,667 11,667 11,667
4	Average Daily Flow			7,142
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

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

F-4 1 of 1

Page: Preparer:

J Lihvarcik

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		15,000
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	October_	17,000

# Used and Useful Calculations Water Treatment Plant

Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS Schedule: F-5
Page: 1 of 1
Preparer: J Guastella

Historical Test Year Ending December 31, 2007

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

	(1) /ELLS, Interim	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
•••	reces, mem		Peak Hour.	Excess Unaccounted	MD less Excess Unaccounted	PH less Excess Unaccounted	Interim Margin		Maximum	Total Well	Remaining	Wells Interim		
Line No.	Storage	Max Day (GPM)	MD X 2 (GPM)	for Water (GPM)	for Water (GPM)	for Water (GPM)	Reserve Ratio	Demand (GPM)	Supply Well (GPM)	Capacity (GPM)	Well Capacity (GPM)		Wells Interim U&U Used	
1	no	12.15	24.31			24,31	1.07	25.89	250	250		n/a	100.00%	

#### WELLS, Permanent

							Peak Hour	Max Day			Firm Reliable	Firm Reliable		
					Excess		Demand for	Demand for			Capacity for	Capacity for	Wells	
				Margin	Unaccounted		Systems with	Systems with	Maximum	Total Well	Systems with	Systems with	Permanent	Wells
		Multiple	Max Day	Reserve	for Water	Fire Flow	No Storage	Storage	Supply Well	Capacity	No Storage	Storage	U&U	Permanent
2	Storage	Wells	(GPM)	Ratio	(GPM)	(GPM)	(GPM)	(GPD)	(GPM)	(GPM)	(GPM)	(GPD)	Calculated	U&U Used *
3	no	no	12.15	1.07	-	-	25.89	-	250	250	-	-	0.00%	100.00%

<sup>5 \*</sup> This system has a single well and is therefore 100% Used and Useful.

#### STORAGE

									Excess					
	Average 5			Interim	Interim			Margin	Unaccounted		Peak Day	Usable	Permanent	Permanent
	Max Day	Peak Hour	Reliable	Storage U&U	Storage U&U		Max Day	Reserve	for Water	Fire Flow	Demand	Storage	Storage U&U	Storage U&U
	Demand	A5MDD X 2	Storage	Calculated	Used	Bottom Drain	(GPD)	Ratio	(GPD)	(GPD)	(GPD)	(Gal.)	Calculated	Used
6	14,000	28,000	•	na	100.00%	•	17,500	1.07	-	-	18,643	-	na	100.00%

Used and Useful Calculations Sewer Treatment Plant Florida Public Service Commission

Schedule:

F-6 1 of 1

Page: Preparer:

J Guastella

Rosalie Oaks

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

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

Adjusted Average Daily  Line Demand  Excess I&I Margin Demand Plant Capacity U&U Treatment  Line (OPP)  Adjusted  Average Daily  Treatment  Line Demand  COPP)  Adjusted  Average Daily  Average Daily  Average Daily  Average Daily  Treatment
No. (GPD) Treated (GPD) I&I% (GPD) Reserve Ratio (GPD) (GPD) Calculated U&U Used

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

Inflo	w and infiltratio	n Calculations		<del>-</del>			Daily				
	8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Allowance - 500 GPD / In Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
3	4,162	33,296	-	-	33,296	6.31	3,153	1,150,856	174,560	1,325,416	1,745,600
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess	% of Excess	% of Excess
4	100.00%	1,745,600	1,396,480	_	-	1,396,480	2,721,896	3,790,000	1,068,104	28.18%	28.18%

**Used and Useful Calculations** 

Florida Public Service Commission

Water Distribution and Sewer Collection Systems

Schedule:

F-7

**Rosalie Oaks** 

Page:

e: 1 of 1

Docket No. 080121-WS

Preparer:

J Guastella

Historical Test Year Ending December 31, 2007

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

	(1)	(2)	(3)	(4)	(5)
Line	ERCs	Lots Fronting	U&U as	Interim	Permanent
No.	2012*	Mains	Calculated	U&U Used	U&U Used
Water				<u> </u>	
1	103.3	123	na	100.00%	100.00%

Sewer

2

99.0

123

80.49%

80.49%

100.00%

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

<sup>\* 2012</sup> Trended ERCs based on Consumption & Map Counts

## Margin Reserve Calculations - Water & Sewer

# Florida Public Service Commission

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

Schedule:

F-8 1 of 1

Page: 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	(1)	(2) Average	(3) Average	(4)	(5)	
No.	Year	Meters	Average ERCs	Trend	Increase	
WATER				TTOTAL	morcasc	
1	2003	92.2	92.2	92.5		
2	2004	94.1	94.1	93.7		
3	2005	95.0	95.0	94.9		
4	2006	96.4	96.4	96.1		
5	2007	97.0	97.0	97.3		
6	2008			98.5	1.23%	
7	2009			99.7	1.22%	
8	2010			100.9	1.20%	
9	2011			102.1	1.19%	
10	2012			103.3	1.17%	5 yrs beyond 2007
			X Coefficient(s)	1.200		
SEWER						
11	2003	92.2	92.2	92.3		
12	2004	94.1	94.1	93.7		
13	2005	95.0	95.0	95.2		
14	2006	96.5	96.5	96.6		
15	2007	98.0	98.0	98.0		
16	2008			99.4	1.44%	
17	2009			100.8	1.42%	
18	2010			102.2	1.40%	
19	2011			103.6	1.38%	
20	2012		,	105.0	1.36%	5 yrs beyond 2005

# **Equivalent Residential Connections - Water**

### Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-9 Page: 1 of 1

Preparer: J Guastella

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

-	(1)	(2) SF	(3) R Custom	(4) ers	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Sold	SFR (5)/(4)	Gallons Sold	ERCs (7)/(6)	% Incr. in ERCs
1	2003	90	92	91.0	2,538	27.890	2,538	91.0	
2	2004	92	91	91.5	3,355	36.667	3,355	91.5	0.55%
3	2005	91	94	92.5	2,723	29.438	2,723	92.5	1.09%
4	2006	94	95	94.5	3,267	34.571	3,267	94.5	2.16%
5	2007	95	85	90.0	2,462	27.354	2,462	90.0	-4.76%

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

-0.28%

## **Equivalent Residential Connections - Sewer**

#### Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-10
Page: 1 of 1
Preparer: J Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line		SF	R Custom	ers	SFR Gallons	Gallons/ SFR	Total Gallons	Total ERCs	Annual % Incr.
No.	Year	Beginning	Ending	Average	Treated	(5)/(4)	Treated	(7)/(6)	in ERCs
						,			
1	2003	90	92	91.0	765	8.407	765	91.0	
2	2004	92	91	91.5	765	8.361	765	91.5	0.55%
3	2005	91	94	92.5	817	8.832	817	92.5	1.09%
4	2006	94	95	94.5	687	7.270	687	94.5	2.16%
5	2007	95	85	90.0	1,451	16.122	1,451	90.0	-4.76%
				Average G	rowth Throu	igh 5-Year Pe	eriod (Col. 8)	١	-0.28%

# Rosalie Oaks INTERIM RATE SCHEDULES Revision 1

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

#### Rate Schedule - Interim Rates

Florida Public Service Commission

T Rendell

G-1

1 of 1

Schedule:

Preparer:

Page:

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water[X] Sewer [X]

Explanation: Provide a schedule of present and proposed interim rates

(5)	(6)	(7)	(8)
	Present	Unlimited	Limited
Class/Meter Size	Rates	Interim Rates	
SEWER		245.2%	82.0%
Residential			
All Meter Sizes	15.51	53.54	28.22
3/4"	-	-	•
1"	-	-	-
1-1/2"	-	-	-
2"	-	-	-
3"	-	-	-
4"	-	-	-
6"	-	-	-
8"	-	-	-
10"	-	-	-
Gallonage cap (gallons)		999,999	999,999
Gallonage charge	6.67	23.02	12.14
General Service			
5/8" X 3/4"		-	-
/4"	-	-	-
1"	-	-	-
1-1/2"	-	-	-
2"	-	-	-
3"	-	•	-
4"	•	-	-
6"	-	-	-
8"	-	-	-
10"	-	-	-
Gallonage charge	-	-	-
Flat Rate			
Res. Wastewater Only	-	-	-
Cmrl. Wastewater Only	-	-	•
		_	_
Sprinkler Heads			

	(1)	(2)	(3)	(4)	(5)
Line		Present	Unlimited	Limited	
No.	Class/Meter Size	Rates	Interim Rates		Class/Meter Size
	WATER		190.7%	153.7%	SEWER
1	Residential				Residential
2	5/8" X 3/4"	11.38	33.09	28.87	All Meter Sizes
3	3/4"	-	<del></del>	-	3/4"
4	1"	24.51	71.26	62.18	1"
5	1-1/2"	-	-	-	1-1/2"
6	2"	78.63	228.62	199.48	2"
7	3"	-	-	-	3"
8	4"	-	-	-	4"
9	6"	-	-	-	6*
10	8"	-	-	-	8"
11	10"	_	-	-	10"
12	Gallonage, Block 1	0.95	2.76	2.41	Gallonage cap (gallons)
13	Block 2	1.20	3.49	3.04	Gallonage charge
14	Block 3	1.46	4.24	3.70	
15	General Service				General Service
16	5/8" X 3/4"	-	-	-	5/8" X 3/4"
17	3/4"	-	-	-	3/4"
18	1"	-	-	-	<b>1</b> "
19	1-1/2"	-	•	-	1-1/2"
20	2"	-	-	-	2"
21	3"	-	-	-	3"
22	4"	-	-	-	4"
23	6"	-	_	-	6"
24	8"	-	-	-	8"
25	10"	-	-	-	10"
26	Gallonage charge	-	-	-	Gallonage charge
27	Fire Protection				Flat Rate
28	2"	_	+	-	Res. Wastewater Only
29	3"	-	-	-	Cmrl. Wastewater Only
30	4"	_	-	-	Sprinkler Heads
31	6"	_	-	-	Reuse
32	8"	_	_	-	1
33	10"	-	-	-	

Supporting Schedules: G-4

#### Schedule of Rate Base - Interim Rates

#### Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: Page: G-2 1 of 1

Preparer:

R Griffin/J Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)
1 !		Adjusted	Adjustments	Adjustments	Interim Rate	Cupporting
Line		Average	for	Last		Supporting
No.	Description	Balance	Non-U&U	Rate Case	Base	Schedule(s)
WAT	<del></del>	00.070		•	02.070	A F
1	Utility Plant in Service	83,379	0	0	83,379	A-5
2	Utility Land & Land Rights	4,022		0	4,022	A-5
3	Construction Work in Progress	0	_	0	0	A-1
4	Less: Accumulated Depreciation	(24,621)	0	0	(24,621)	A-9
5	Less: CIAC	(3,296)	0	0	(3,296)	A-12
6	Accumulated Amortization of CIAC	693	0	0	693	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	6,414		0	6,414	A-1
11	Total Rate Base	66,590	0	0	66,590	
SEW	/ER					
12	Utility Plant in Service	291,663	(2,014)	0	289,649	A-6
13	Utility Land & Land Rights	0		0	0	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(16,337)	272	0	(16,065)	A-10
16	Less: CIAC	(8,746)	0	0	(8,746)	A-12
17	Accumulated Amortization of CIAC	1,522	0	0	1,522	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	8,904		0	8,904	A-2
21	Total Rate Base	277,006	(1,741)	0	275,265	

# Schedule of Adjustments to Rate Base - Interim

### Florida Public Service Commission

**Rosalie Oaks** 

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

Schedule:

G-3

Page: Preparer: 1 of 1

R Griffin

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

	(1)	(2)	(3)
Line		Interim	Interim
No.	Description	Water	Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FO	OR INTERIM RATE PU	RPOSES
2			
3	Utility Plant in Service	0	(2,014)
4	For Water details see schedules A-5, F-5, and F-7		
5	For Sewer details see schedules A-6, F-6, and F-7		
6			
7	Accumulated Depreciation	0	272
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	0	(1,741)

#### Schedule of Net Operating Income - Interim

Florida Public Service Commission

Rosalie Oaks Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

Schedule: Page:

G-4 1 of 1

Preparer:

S Szczygiel

	(1)	(2)	(3) Adjustments	(4)	(5)	(6)	(7) Requested	(8)	(9)	(10)
Line		Utility Adjusted	for	Utility Interim	Adjusted Interim	Interim	Interim	Standalone	Unlimited	Supporting
No.	Description	Test Year	Non-U&U	Adjustments	Test Year	Increase	Revenues	% Increase	% Increase	Schedules
Wate	er .			<del></del>						
1	Water Sales Revenues	13,449		0	13,449	26,477	39,926	196.88%	190.7%	E-2w
2	Other Revenues	452		0	452	. 0	452			E-2w
3	OPERATING REVENUES	13,901	0	0	13,901	26,477	40,378	•		
4	Operation & Maintenance	25,605		0	25,605	391	25,996			B-5
5	Depreciation, net of CIAC Amort.	3,758	0	0	3,758		3,758			B-13
6	Amortization	0		0	0		. 0			
7	Taxes Other Than Income	5,638	(3,307)	0	2,331	1,191	3,521			B-15
8	Provision for Income Taxes	(7,332)		0	(7,332)	9,603	2,272			C-1
9	OPERATING EXPENSES	27,669	(3,307)	0	24,362	11,185	35,547	•		
10	NET OPERATING INCOME	(13,769)	3,307	0	(10,462)	15,292	4,831			
11	RATE BASE	66,590			66,590		66,590	I		A-1
12	RATE OF RETURN	-20.68%			-15.71%	;	7.25%	:		
Sew	er									
13	Sewer Sales Revenues	26,719		0	26,719	65,519	92,238	245.22%	245.2%	E-2s
14	Other Revenues	0		0	0	0	0			E-2s
15	OPERATING REVENUES	26,719	0	0	26,719	65,519	92,238	•		
16	Operation & Maintenance	40,765		0	40,765	968	41,732			B-6
17	Depreciation, net of CIAC Amort.	11,489	0	0	11,489		11,489			B-14
18	Amortization	0		0	0		0			
19	Taxes Other Than Income	1,014	5,538	0	6,552	2,946	9,499			B-15
20	Provision for Income Taxes	(14,317)		0	(14,317)	23,764	9,447			C-1
21	OPERATING EXPENSES	38,951	5,538	0	44,489	27,678	72,167	•		
22	NET OPERATING INCOME	(12,232)	(5,538)	0	(17,770)	37,841	20,071			
23	RATE BASE	277,006	· · · · · · · ·	······································	277,006		277,006	!		A-2
24	RATE OF RETURN	-4.42%			-6.42%		7.25%	:		• • •

# Schedule of Adjustments to Operating Income - Interim

#### Florida Public Service Commission

Rosalle Oaks
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected [1]

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

	(1)	(2)	(3)
Line		Interim	Interim
No.	Description	Water	Sewer
	USED & USEFUL ADJUSTMENT TO 2005 T	EST YEAR	
1	Depreciation Expense for Interim Rate purposes	0_	0_
2	For Water details see schedules B-13, F-5, a	nd F-7	
3	For Sewer details see schedules B-14, F-6, a	nd F-7	
4			
5	Property Taxes for Interim Rate purposes	(3,307)	5,538
6	For details see schedule B-15		
	UTILITY PROJECTED REVENUE REQUIRE	MENT ADJUSTMENTS	<b>3</b>
_	NET OPERATING DESCRIPTION		
7	NET OPERATING REVENUE	20.477	CE E40
8	Required Revenue Adjustment	26,477	65,519
9	ODEDATIONS & MAINTENANCE		
10	OPERATIONS & MAINTENANCE	204	060
11 12	Impact of Revenue Increase on Bad Debt Expense	391	968
	TAYER OTHER THAN INCOME TAY		
13 14	TAXES OTHER THAN INCOME TAX RAF on Revenue Adjustment @ 4.50%	1,191	2,948
15	RAF on Revenue Adjustment @ 4.50%	1,191	2,940
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	13,901	26,719
18	Plus Required Revenue Adjustment	26,477	65,519
19	Rate Year Revenue at Proposed Rates	40,378	92,238
20		,	,
21	Less Operating Expenses Before Income Taxes	(33,275)	(62,720)
22	Less Interest Expense	(1,213)	(5,027)
23	Taxable Income	5,890	24,491
24	Income Tax at Composite Rate of 38.58%	2,272	9,447
25	Less Income Tax at Present Rates	7,332	14,317
26	Impages Tay Adiresterant	0.602	22.764
27	Income Tax Adjustment	9,603	23,764

#### **Schedule of Requested Cost of Capital**

#### Florida Public Service Commission

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

Schedule:

G-6

1 of 1

Page: Preparer:

S Anzaldo

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Reconciled			Weighted		
Line	9	To Requested		Cost	Cost		Supporting
No.	. Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WA	TER		·				
1	Long-Term Debt	23,667	35.54%	5.10%	1.81%	1,208	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	39,121	58.75%	9.25%	5.43%	3,618	D-2
5	Customer Deposits	86	0.13%	6.00%	0.01%	5	D-2
6	Accumulated Deferred Income Taxes	3,716	5.58%	0.00%	0.00%	0	D-2
7	Total	66,590	100.00%	-	7.25%	4,831	
SEV	VER						
8	Long-Term Debt	98,416	35.53%	5.10%	1.81%	5,022	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	162,678	58.73%	9.25%	5.43%	15,043	D-2
12	Customer Deposits	86	0.03%	6.00%	0.00%	5	D-2
13	•	15,826	5.71%	0.00%	0.00%	0	D-2
14	Total	277,006	100.00%	_	7.25%	20,071	

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