

**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

CMP _____

COM _____

OTH _____

ECP _____

GOL _____

OPC _____

PCA _____

SCR _____

SGA _____

SEC _____

OTH _____

Aqua Utilities Florida, Inc.

Filed May 2008

DOCUMENT NUMBER - DATE

04385 MAY 22 08

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Rosalie Oaks
RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

(1) Line No. Description	(2) Historical Test Year 2007		(4)	(5) Pro Forma Test Year		(7)
	Average Balance Per Books	(3) Adjustments	Adjusted Average Balance	Adjustments	(6) 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	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	6,414	6,414	3,971	10,385	A-17, A-3
12 Total Rate Base	<u>55,370</u>	<u>11,221</u>	<u>66,590</u>	<u>24,580</u>	<u>91,170</u>	

Schedule of Sewer Rate Base

Florida Public Service Commission

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

Schedule: A-2
 Page: 1 of 1
 Preparer: R Griffin/J Guastella

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

(1) Line No.	(2) Description	(3) Historical Test Year 2007		(5) Pro Forma Test Year		(7) Supporting Schedules	
		(2) Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	(5) Adjustments		(6) Adjusted Average Balance
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	<u>262,919</u>	<u>14,087</u>	<u>277,006</u>	<u>5,468</u>	<u>282,474</u>	

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 No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			
2	Allocation of Corporate IT	4,880	4,880	A-5, A-6
3	Allocation of Corp Structures & Improvements	567	567	
4		-	-	
5		-	-	
6	Total 2007 Adjustments	<u>5,446</u>	<u>5,446</u>	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	1,503	1,503	
10	Meter replacement cost	19,950	NA	
11	(Less) Retirement of existing meters	(86)	NA	
12		-	-	
13		-	-	
14		-	-	
15		-	-	
16	Total Pro Forma Adjustments	<u>21,366</u>	<u>1,503</u>	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts	-	-	
24		<u>-</u>	<u>-</u>	
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	-	-	
27		<u>-</u>	<u>-</u>	
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	668	668	
30	Allocation of Corp Structures & Improvements	58	58	
31		-	-	
32	PSC Depr Rate Correction	(64)	(444)	
33		-	-	
34	Total 2007 Adjustments	<u>662</u>	<u>282</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	5	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		-	-	
43		-	-	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>757</u>	<u>5</u>	
47				

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: 2 of 2
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	CIAC			A-12
2				
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10		-	-	
11	PSC Depr Rate Correction	22	18	
12	Total 2007 Adjustments	22	18	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	ACQUISITION ADJUSTMENTS			
19	Not Applicable	-	-	
20				
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
22	Not Applicable	-	-	
23				
24	ADVANCES FOR CONSTRUCTION			A-16
25	Not Applicable	-	-	
26				
27	WORKING CAPITAL ALLOWANCE			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	6,414	8,904	
30				
31	Pro Forma Adjustments			
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.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established 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	
	1998		
10	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
	2001		
22	Additions	13,198	9,083
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/01 Balance	48,181	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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions	10,201	16,174
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/02 Balance	58,382	33,704
	2003		
30	Additions	(2)	2,980
31	Retirements	(14,135)	(3,947)
32	Adjustments	0	0
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	0
41	12/31/05 Balance	78,904	51,278
	2006		
42	Additions	2,100	204,449
43	Retirements	0	0
44	Adjustments	0	(0)
45	12/31/06 Balance	81,004	255,727
	2007		
46	Additions	7,647	45,409
47	Retirements	(4,059)	(3,011)
48	Adjustments	0	0
49	Allocations	6,358	6,358
50	12/31/07 Balance	90,950	304,483

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Rosalie Oaks

Schedule: A-5

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Useful Balance	Amount	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	251	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	4,361	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	3,973	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	4,022	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	28,621	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	778	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	5,014	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	4,963	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	2,382	0.00%	0	0	0.00%	0
28	333.4	Services	2,877	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	86	0.00%	0	19,864	0.00%	0
30	335.4	Hydrants	6,454	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	567	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	129	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	4,880	0.00%	0	1,503	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	16,886	0.00%	0	0	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	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
46		TOTAL	87,401		0	21,366		0

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: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	251	251	251	251	251	251	251	251	251	251	251	251	251	251
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	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	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	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	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	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
18	304.3	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	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	778	778	778	778	778	778	778	778	778	778	778	778	778	778
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	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	330.4	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	331.4	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	2,099	2,382
28	333.4	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	334.4	Meters & Meter Installations	86	86	86	86	86	86	86	86	86	86	86	86	86	86
30	335.4	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	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	129	129	129	129	129	129	129	129	129	129	129	129	129	129
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	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	344.5	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	1,157
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	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	81,955
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 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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	251	251	251	251	251	251	251	251	251	251	251	251	251	251
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	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	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	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	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	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
18	304.3	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	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	778	778	778	778	778	778	778	778	778	778	778	778	778	778
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	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	330.4	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	331.4	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	2,099	2,382
28	333.4	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	334.4	Meters & Meter Installations	86	86	86	86	86	86	86	86	86	86	86	86	86	86
30	335.4	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	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	548	560	560	560	560	573	573	573	573	573	573	573	573	567
36	340.5	Office Furniture & Equipment	129	129	129	129	129	129	129	129	129	129	129	129	129	129
37	340.51	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	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	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	344.5	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	1,157
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	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

Florida Public Service Commission

Test Year Average balance

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-6

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful		Amount	Non-Used & Useful	
				%	Balance		%	Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	251	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	5,403	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	223,259	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	10,321	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	1,599	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	887	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	3,058	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	17,604	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	162	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	7,842	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	12,392	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	567	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	31	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	4,880	0.00%	0	1,503	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	170	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	3,238	0.00%	0	0	0.00%	0
63		TOTAL	291,663		0	1,503		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 [X] Projected []

Florida Public Service Commission

Schedule: A-6

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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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	251	251	251	251	251	251	251	251	251	251	251	251	251	251
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	4,868	4,868	5,403
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	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
10	361.2	Collection Sewers - Gravity	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	10,321
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	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	Flow Measuring Devices	887	887	887	887	887	887	887	887	887	887	887	887	887	887
14	385.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	4,969	4,969	4,969	4,969	4,969	4,969	4,969	4,969	3,058
21	371.3	Pumping Equipment	10,221	18,083	18,083	18,083	18,083	18,083	18,083	18,083	18,083	18,083	18,083	18,901	18,901	17,604
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	1,056	1,056	182
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	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	7,842
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	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
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.8	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	31	31	31	31	31	31	31	31	31	31	31	31	31	31
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	1,107	1,107	170
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	2,644	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,238
63		TOTAL	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

Florida Public Service Commission

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 [X] Projected []

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	251	251	251	251	251	251	251	251	251	251	251	251	251	251
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	4,868	4,868	5,403
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	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
10	361.2	Collection Sewers - Gravity	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	10,321
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	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	Flow Measuring Devices	887	887	887	887	887	887	887	887	887	887	887	887	887	887
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	4,969	4,969	4,969	4,969	4,969	4,969	4,969	4,969	3,058
21	371.3	Pumping Equipment	10,221	18,083	18,083	18,083	18,083	18,083	18,083	18,083	18,083	18,083	18,083	18,901	18,901	17,604
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	1,056	1,056	182
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	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	7,842
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	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
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	548	560	560	560	560	573	573	573	573	573	573	573	573	587
53	390.7	Office Furniture & Equipment	31	31	31	31	31	31	31	31	31	31	31	31	31	31
54	390.7.1	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
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	1,107	1,107	170
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	2,644	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,287	3,238
63		TOTAL	260,130	288,868	289,030	289,081	289,210	294,290	294,447	294,551	294,871	295,069	295,117	302,873	304,483	291,683
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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 Guastella

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

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

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

Florida Public Service Commission

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.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance	<hr/>	<hr/>
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	<hr/> 12,731	<hr/>
	1998		
10	Additions	421	
11	Retirements	0	
12	Adjustments	0	
13	12/31/98 Balance	<hr/> 13,152	<hr/> 2,867
	1999		
14	Additions	570	109
15	Retirements	0	0
16	Adjustments	0	0
17	12/31/99 Balance	<hr/> 13,722	<hr/> 2,976
	2000		
18	Additions	746	157
19	Retirements	0	0
20	Adjustments	0	0
21	12/31/00 Balance	<hr/> 14,468	<hr/> 3,133
	2001		
22	Additions	953	281
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/01 Balance	<hr/> 15,421	<hr/> 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 No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2002			
26	Additions	1,308	660
27	Retirements	0	0
28	Adjustments	1	1
29	12/31/02 Balance	<u>16,728</u>	<u>4,075</u>
2003			
30	Additions	1,128	1,405
31	Retirements	(1,393)	(389)
32	Adjustments	0	0
33	12/31/03 Balance	<u>16,463</u>	<u>5,091</u>
2004			
34	Additions	1,374	1,521
35	Retirements	(1,393)	0
36	Adjustments	0	0
37	12/31/04 Balance	<u>17,836</u>	<u>6,612</u>
2005			
38	Additions	2,801	2,494
39	Retirements	(240)	(1)
40	Adjustments	(1)	0
41	12/31/05 Balance	<u>20,398</u>	<u>9,105</u>
2006			
42	Additions	3,177	3,385
43	Retirements	0	0
44	Adjustments	(1)	1
45	12/31/06 Balance	<u>23,574</u>	<u>12,491</u>
2007			
46	Additions	3,148	11,802
47	Retirements	(4,059)	(3,011)
48	Adjustments	(78)	(902)
49	Allocations	1,171	1,171
50	12/31/07 Balance	<u>23,756</u>	<u>21,551</u>

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Rosalie Oaks

Schedule: A-9

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(4) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	71	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	639	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	3,978	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	13,155	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	377	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	1,027	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	530	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	80	0.00%	0	0	0.00%	0
28	333.4	Services	568	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	25	0.00%	0	752	0.00%	0
30	335.4	Hydrants	959	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	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
46		TOTAL	<u>24,621</u>		<u>0</u>	<u>757</u>		<u>0</u>

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: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastalla

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	68	68	69	69	70	70	71	71	72	72	73	73	74	71
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	714	725	736	746	757	768	779	789	800	811	822	832	(969)	639
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	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
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	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
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	359	363	367	371	375	378	382	386	390	394	397	401	405	382
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	902	922	943	964	985	1,006	1,027	1,048	1,069	1,090	1,110	1,131	1,152	1,027
26	330.4	Distr. Reservoirs & Standpipes	663	675	687	700	712	724	736	748	760	772	784	796	808	820
27	331.4	Transm. & Distribution Mains	55	60	64	69	74	78	83	87	92	97	101	105	118	83
28	333.4	Services	532	539	546	553	559	566	573	580	587	594	601	607	614	573
29	334.4	Meters & Meter Installations	23	24	24	24	25	25	26	26	26	27	27	28	28	26
30	335.4	Hydrants	887	901	914	928	941	954	968	981	995	1,008	1,022	1,035	1,049	968
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	68	69	69	70	71	72	72	73	74	74	75	76	77	72
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	1,847	1,935	2,023	2,111	2,199	2,287	2,375	2,463	2,551	2,639	2,726	2,814	2,902	2,375
41	344.5	Laboratory Equipment	0	6	13	19	26	32	39	45	51	58	64	71	77	39
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	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

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: A-9
 Page: 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.

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	68	68	69	69	70	70	71	71	72	72	73	73	74	71
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	714	725	736	746	757	768	779	789	800	811	822	832	(969)	639
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	3,879	3,895	3,912	3,929	3,945	3,962	3,978	3,995	4,011	4,028	4,045	4,061	4,078	3,978
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	13,577	13,650	13,723	13,795	13,868	13,941	14,014	12,217	12,293	12,370	12,447	12,523	12,600	13,155
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	359	362	365	368	371	374	377	380	383	386	389	392	395	377
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	902	922	943	964	985	1,006	1,027	1,048	1,069	1,090	1,110	1,131	1,152	1,027
26	330.4	Distr. Reservoirs & Standpipes	663	674	686	697	709	721	735	747	759	771	783	795	807	530
27	331.4	Transm. & Distribution Mains	55	59	63	67	71	76	80	84	88	92	96	100	111	80
28	333.4	Services	532	538	544	550	556	562	568	574	580	586	592	598	604	568
29	334.4	Meters & Meter Installations	23	23	24	24	25	25	25	26	26	26	27	27	27	25
30	335.4	Hydrants	887	899	911	923	935	947	959	971	983	995	1,007	1,019	1,030	959
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	51	52	53	55	56	57	58	59	61	62	63	64	65	58
36	340.5	Office Furniture & Equipment	68	69	69	70	71	72	72	73	74	74	75	76	77	72
37	340.51	Computer Equipment	278	334	395	457	520	585	652	721	794	869	946	1,025	1,106	668
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	1,847	1,935	2,023	2,111	2,199	2,287	2,375	2,463	2,551	2,639	2,726	2,814	2,902	2,375
41	344.5	Laboratory Equipment	0	6	13	19	26	32	39	45	51	58	64	71	77	39
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	23,903	24,214	24,529	24,846	25,164	25,483	25,801	26,119	26,437	26,755	27,073	27,391	27,709	24,621

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-10

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Preparer: R Griffin/J Guastella

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(4) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	68	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	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	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	273	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	399	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	38	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	1,621	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	1	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	4,202	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	1,676	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	58	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	17	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	668	0.00%	0	5	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	1	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	715	0.00%	0	0	0.00%	0
63		TOTAL	<u>16,337</u>		<u>0</u>	<u>5</u>		<u>0</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: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	62	62	63	63	64	64	65	65	66	66	67	67	68	65
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	759	775	790	805	820	836	851	866	881	897	912	294	307	753
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	629	1,319	2,010	2,700	3,390	4,081	4,771	5,461	6,152	6,842	7,532	8,238	8,949	4,775
10	361.2	Collection Sewers - Gravity	1,282	1,304	1,325	1,347	1,368	1,390	1,411	1,433	1,454	1,476	1,497	1,519	1,540	1,411
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	252	256	260	264	267	271	275	279	283	286	290	294	298	275
13	364.2	Flow Measuring Devices	310	325	340	355	370	384	399	414	429	443	458	473	488	399
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	17	33	50	66	83	99	116	132	46
21	371.3	Pumping Equipment	3,313	1,018	1,102	1,186	1,270	1,353	1,437	1,521	1,605	1,689	1,772	1,860	1,947	1,821
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	3,984	4,025	4,066	4,107	4,148	4,189	4,230	4,271	4,312	4,354	4,395	4,436	4,477	4,230
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	1,332	1,401	1,470	1,539	1,608	1,678	1,745	1,814	1,883	1,952	2,021	2,090	2,159	1,745
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	16	16	16	17	17	17	17	17	17	18	18	18	18	17
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	6	12	1
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	551	578	606	633	661	688	715	743	770	798	825	852	880	715
63		TOTAL	12,491	11,080	12,047	13,015	13,982	14,966	15,950	16,934	17,918	18,902	19,886	20,266	21,282	16,055

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Rosalia 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 No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	62	63	64	65	66	67	68	69	70	71	72	73	74	68
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	88	69	70	71	72	73	74	68
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	759	789	819	848	878	907	937	966	996	1,026	1,055	450	476	839
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	629	1,251	1,873	2,495	3,117	3,739	4,361	4,982	5,604	6,226	6,848	7,484	8,124	4,364
10	361.2	Collection Sewers - Gravity	1,282	1,301	1,320	1,339	1,358	1,378	1,397	1,416	1,435	1,454	1,473	1,492	1,511	1,397
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	252	256	259	263	266	270	273	277	280	284	287	291	294	273
13	364.2	Flow Measuring Devices	310	325	340	355	370	384	399	414	429	443	458	473	488	399
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	14	28	41	55	69	83	97	110	38
21	371.3	Pumping 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
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	3	6	1
27	380.4	Treatment & Disposal Equipment	3,984	4,020	4,056	4,093	4,129	4,165	4,202	4,238	4,274	4,310	4,347	4,383	4,419	4,202
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	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
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	51	52	53	55	56	57	58	59	61	62	63	64	65	58
53	390.7	Office Furniture & Equipment	16	16	16	17	17	17	17	17	17	18	18	18	18	17
54	390.71	Computer Equipment	278	334	395	457	520	585	652	721	794	869	946	1,025	1,106	668
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	6	12	1
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	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	17,196	18,181	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.

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End 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	0
25	12/31/03 Balance	3,250	8,700
	2004		
26	Additions	0	0
27	Adjustments	0	0
28	12/31/04 Balance	3,250	8,700
	2005		
29	Additions	0	0
30	Adjustments	0	0
31	12/31/05 Balance	3,250	8,700
	2006		
32	Additions	0	0
33	Adjustments	0	0
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

Florida Public Service Commission

Test Year Average balance

Rosalie Oaks

Schedule: A-12

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		WATER						
2		Cash 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	<u>3,296</u>		<u>0</u>	<u>0</u>		<u>0</u>
8								
9		Property CIAC:						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>3,296</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		SEWER						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	2,200	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	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	<u>8,746</u>		<u>0</u>	<u>0</u>		<u>0</u>
26								
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>8,746</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions In Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Roselle Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-12

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	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	0	0	0	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	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC	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																
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	381	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	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		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
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	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 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
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	WATER														
2	Cash CIAC:														
3	320 Water Treatment Equipment	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	0	0	0	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	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water CIAC	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															
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 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	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
26															
27	Property CIAC:														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	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.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance		
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	28	
	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
	2001		
17	Additions	38	64
18	Adjustments	0	0
19	12/31/01 Balance	136	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 No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End 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

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Rosalie Oaks

Schedule: A-14

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	(1) Description	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
		Adjusted Balance	Non-Used & Useful %	Amount	Amount	Non-Used & Useful %	Amount
1	WATER						
2	Cash						
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%	0
7	Total Cash	<u>693</u>		<u>0</u>	<u>0</u>		<u>0</u>
8							
9	Property						
10	330 Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331 T&D Mains	0	0.00%	0		0.00%	0
12	333 Services	0	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	0	0.00%	0		0.00%	0
15	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>693</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	SEWER						
20	Cash						
21	380 Treatment & Disposal Equipment	618	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	903	0.00%	0		0.00%	0
24	363 Service Installation Fees	0	0.00%	0		0.00%	0
25	Total Cash	<u>1,522</u>		<u>0</u>	<u>0</u>		<u>0</u>
26							
27	Property						
28	354 Structures & Improvements	0	0.00%	0		0.00%	0
29	360 Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361 Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363 Services to Customers	0	0.00%	0		0.00%	0
32	370 Lift Stations	0	0.00%	0		0.00%	0
33	371 Pumping Equipment	0	0.00%	0		0.00%	0
34	366 Reuse Services	0	0.00%	0		0.00%	0
35	375 Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389 Other Plant Misc Equip	0	0.00%	0		0.00%	0
37	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38							
39	Total Sewer	<u>1,522</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

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

Schedule: A-14
 Page: 2 of 3
 Preparer: R Griffin/J Guastalla

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	455	461	467	473	479	485	491	497	504	510	516	521	528	491
4	334	Meter Fees	161	164	167	170	173	176	179	182	184	187	190	194	198	179
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	0	0	0	0	0	0	0	0
7		Total Cash AAC	616	625	634	643	652	661	670	679	688	697	706	715	726	670
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	616	625	634	643	652	661	670	679	688	697	706	715	726	670
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	568	576	583	590	597	604	611	619	626	633	640	648	655	612
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	828	838	849	860	871	882	893	903	914	925	936	947	959	893
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		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																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	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

Rosale Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	455	464	472	481	489	498	506	515	523	532	540	549	557	506
4	334 Meter Fees	161	165	169	173	178	182	186	190	194	198	203	208	213	186
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	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														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	616	629	641	654	667	679	692	705	718	730	744	757	771	693
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	568	577	585	593	602	610	618	627	635	643	652	660	668	618
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	828	840	853	865	878	891	903	916	928	941	954	967	980	903
24	363 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	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	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.

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

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

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

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

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

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

Florida Public Service Commission

Rosalie Oaks
Docket No. 080121-WS
0

Schedule: A-16
Page: 1 of 1
Preparer: R Griffin

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Rosalie Oaks

Schedule: A-17

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	<u>2,603,576</u>	<u>2,658,067</u>
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.259%	0.256%
25	Assets Allocated - Water (line 10 x line 23)	6,755	6,793
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(5,573)	(860)
27			
28	Allocation Percentage - Sewer	0.259%	0.256%
29	Assets Allocated - Sewer (line 7 x line 17)	6,755	6,793
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(5,573)	(860)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	769	481
43	Sewer	3,744	2,971
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	<u>1,951</u>	<u>6,414</u>
47	Sewer (Lines 29-30+35+39+43)	<u>4,926</u>	<u>8,904</u>

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 No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Utility Plant	85,966,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,675	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,438,598
3	Utility Plant Acquisition														
4															
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6															
7	Less: Accumulated Depreciation	(30,134,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
8															
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,830,777	1,834,935	1,748,924	1,607,823	1,833,110	1,896,851	2,019,818	2,089,363	1,802,602	2,346,154	2,126,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(50,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,234,839)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(757,300)
18	Temporary Investments		5,092												392
19	Materials & Supplies														
20	Unbilled Revenue	639,907	670,701	609,769	699,092	746,285	831,743	829,001	749,130	783,217	645,341	656,591	616,494	688,269	706,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	Other Current Assets		2,490	13,225	17,062	43		1,278	1,852	8,671	2,354	3,303	6,359	14,267	5,454
23															
24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,453,105	1,549,581	1,628,699	1,825,590	1,939,511	2,033,013	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	196,273	1,352,369
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	436,109	490,193	477,396	473,555	484,060	473,612	464,714	454,054	443,845	426,275	411,422	386,609	508,769	461,047
30															
31	TOTAL DEFERRED DEBITS	3,857,102	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	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

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-19
 Page: 1 of 1
 Preparer: S Anzaldo

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued														
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,251)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,876,331	37,740,887	35,761,012	37,220,284
8															
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,338
10															
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,568,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,085
15	Accrued Dividends														
16	Customer Deposits	582,055	574,701	563,299	551,858	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	15,185,906	15,131,440	15,071,929	15,060,730	14,996,863	14,995,876	15,248,957	15,212,627
29															
30	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Rosalie Oaks
NET OPERATING INCOME

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Adjustments to Net Operating Statements	B-3	45
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Sewer O & M Expenses By Month	B-6	55
Comparative O & M Expenses - Water	B-7	60
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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: B-1
 Page: 1 of 1
 Preparer: S Szczygiel

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

(1) Line No.	(2) Description	(3) Per Books 2007	(4) Utility Test Year Adjustment	(5) Adjusted Test Year 2007	(6) Pro Forma Adjustments	(7) Pro Forma Adjusted	(8) Requested Revenue Adjustment	(9) Requested Annual Revenues	(10) Supporting 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%		-15.71%				7.97%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Rosalie Oaks

Schedule: B-2

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical 2007 & Pro Forma

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

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	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	0	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	<u>-6.38%</u>		<u>-6.42%</u>				<u>7.84%</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule: B-3
 Page: 1 of 4
 Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		UTILITY TEST YEAR ADJUSTMENTS - 2007			
2	A	REVENUES			
3		Billed less Booked Revenue	(121)		E-2
4		Billed less Booked Revenue		(190)	
5		TOTAL REVENUE ADJUSTMENTS	<u>(121)</u>	<u>(190)</u>	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	69	(46)	
9	601/701	Normalize 2007 employee terminations & New Hires			
		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	610/710	Purchased Water / Sewer Treatment	0	0	
13	NA /711	Sludge Removal Expense	0	0	
14	615/715	Purchased Power	0	0	
15	616/716	Fuel for Purchased Power	0	0	
16	618/718	Chemicals	0	0	
17	620/720	Materials & Supplies	0	0	
18	631/731	Contractual Services - Engineering	0	0	
19	632/732	Contractual Services - Accounting	115	115	
20	633/733	Contractual Services - Legal	23	23	
21	634/734	Contractual Services - Mgmt. Fees	19	19	
22	634/734	Normalize 2007 Audit Fees	13	13	
		Normalize 2007 4.0% Service Wage increase effective 4/1/07			
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	97	97	
26	641/741	Rental of Building/Real Prop.	0	0	
27	642/742	Rental of Equipment	0	0	
28	650/750	Transportation Expenses	0	0	
29	656/756	Insurance - Vehicle	0	0	
30	657/757	Insurance - General Liability	0	0	
31	658/758	Insurance - Workman's Comp.	0	0	
32	659/759	Insurance - Other	0	0	
33	660/760	Advertising Expense	0	0	
34	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	
35	667/767	Reg. Comm. Exp. - Rate Case Other	0	0	
36	670/770	Bad Debt Expense	0	0	
37	675/775	Miscellaneous Expense	2,251	(4)	
38	675/775	Normalize 2007 intercompany allocations			
		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					
41		Excess I&I adjustment for Purchased Treatment, Power, and Chemicals		(1,097)	
42		TOTAL O&M ADJUSTMENTS	<u>2,572</u>	<u>(862)</u>	
43					

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule: B-3
 Page: 2 of 4
 Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules
1	UTILITY TEST YEAR ADJUSTMENTS - 2007, continued			
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3	Allocation of Corporate IT	828	828	
4	Allocation of Corp Structures & Improvements	14	14	
5		-	-	
6	PSC Depr Rate Correction, Depr Expn	(78)	(902)	
7	PSC Depr Rate Correction, Amort CIAC	(45)	(34)	
8		-	-	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>719</u>	<u>(94)</u>	
10				
11				
12	D AMORTIZATION			
13		0	0	
14	-	0	0	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>0</u>	<u>0</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment	(5)	(9)	
20	Payroll tax adjustment	908	1,337	
21	Property tax adjustment	(4,210)	4,210	
22	Property tax adjustment	0	0	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>(3,307)</u>	<u>5,538</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	(508)	(3,780)	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(508)</u>	<u>(3,780)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>(525)</u>	<u>802</u>	

Schedule of Adjustments to Operating Income

Florida 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 Szczygiel

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

Line No.	Acct	(1) Description	(2)	(3)	(4)
			Water	Sewer	Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS			
2					
3	B	OPERATIONS & MAINTENANCE			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	373	506
5	601/701		Market Based Increases	645	779
6	601/701		New Rates Manager & Controller	435	435
7	601/701			0	0
8	601/701			0	0
9	603/703	Salaries & Wages - Officers, Exec.		0	0
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	177	287
11	610/710	Purchased Water / Sewer Treatment		0	0
12	NA /711	Sludge Removal Expense		0	0
13	615/715	Purchased Power		0	0
14	616/716	Fuel for Purchased Power		0	0
15	618/718	Chemicals		0	0
16	620/720	Materials & Supplies		0	0
17	631/731	Contractual Services - Engineering		0	0
18	632/732	Contractual Services - Accounting		0	0
19	633/733	Contractual Services - Legal		0	0
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	13	13
21	634/734		Service Co. 4.0% Wage Increase effective 4/1/08	50	50
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	4	4
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(156)	(156)
24	634/734		Additional 2008 Service Co employee benefits	34	34
25	635/735	Contractual Services - Testing		0	0
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	21	21
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	2	2
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(135)	(135)
29	636/736		Additional 2008 ACO employee benefits	152	152
30	636/736		Eliminate O/S Contractor meter reading	(300)	0
31	636/736			0	0
32	641/741	Rental of Building/Real Prop.	New office rent	22	22
33	642/742	Rental of Equipment		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	659/759	Insurance - Other		0	0
39	660/760	Advertising Expense		0	0
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10	1,324	1,324
41	667/767	Reg. Comm. Exp. - Rate Case Other		0	0
42	670/770	Bad Debt Expense		0	0
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	154	154
44					
45					
46		TOTAL O&M ADJUSTMENTS		<u>2,976</u>	<u>3,653</u>

Schedule of Adjustments to Operating Income

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 4
 Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	UTILITY PRO FORMA ADJUSTMENTS, continued			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	497	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	125	125	
6		0		
7			0	
8		0		
9			0	
10		0	0	
11	TOTAL	<u>622</u>	<u>125</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	0	
16	-	<u>0</u>	<u>0</u>	
17	TOTAL	<u>0</u>	<u>0</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	79	99	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	74	556	
22	Property taxes associated with Pro Forma plant	341	25	
23	Property Tax adjustment for Non-Used & Useful plant	0	0	
24	TOTAL	<u>494</u>	<u>680</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	<u>(1,761)</u>	<u>(1,760)</u>	
28	TOTAL	<u>(1,761)</u>	<u>(1,760)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>2,331</u>	<u>2,697</u>	
31				
32				
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>34,726</u>	<u>73,793</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>513</u>	<u>1,090</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>1,563</u>	<u>3,321</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	13,901	26,719	B-1, B-2
46	Plus Required Revenue Adjustment	<u>34,726</u>	<u>73,793</u>	
47	Rate Year Revenue at Proposed Rates	<u>48,627</u>	<u>100,512</u>	
48				
49	Less Operating Expenses Before Income Taxes	(37,861)	(67,674)	B-1, B-2
50	Less Interest Expense	<u>(1,686)</u>	<u>(5,132)</u>	D-1
51	Taxable Income	<u>9,080</u>	<u>27,705</u>	
52	Income Tax at Composite Rate of 38.575%	3,503	10,687	
53	Less Income Tax at Present Rates	9,092	16,077	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>12,595</u>	<u>26,764</u>	

Test Year Operating Revenues

Florida Public Service Commission

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-4

Page: 1 of 1

Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	(1) WATER		(2) Revenues	(3) SEWER		(4) Revenues
	Account No. and Description			Account No. and Description		
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	0
16				526.0	Effluent	0
17				527.0	Unbilled Revenues	0
18				540.5	Flat Rate - Reuse	0
19	TOTAL WATER SALES		<u>13,570</u>	TOTAL SEWER SALES		<u>26,484</u>
20						
21	OTHER WATER REVENUES			OTHER SEWER REVENUES		
22	470.0	Forfeited Discounts	0	531.0	Sale Of Sludge	0
23	471.0	Misc. Service Revenues	452	532.0	Forfeited Discounts	0
24	472.0	Rents From Water Property	0	534.0	Rents From Sewer Property	0
25	473.0	Interdepartmental Rents	0	535.0	Interdepartmental Rents	0
26	474.04	Other Water Revenues	0	536.0	Other Sewer Revenues	425
27	TOTAL OTHER WATER REVENUES		<u>452</u>	TOTAL OTHER SEWER REVENUES		<u>425</u>
28						
29	TOTAL WATER OPERATING REVENUES		<u><u>14,022</u></u>	TOTAL SEWER OPERATING REVENUES		<u><u>26,909</u></u>

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
 Page: 1 of 5
 Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Unacc. Water Ajdstmnt @ 0.00%	2007 Adjusted	Pro Forma Adjustments	Unacc. Water Ajdstmnt @ 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										
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

Rosalee Oaks

Schedule: B-5

Docket No. 080121-WS

Page: 2 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	(1) Account No. and Name	2007												(14) Total Per Books Annual
		(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	
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	0	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 Contractual Services - Other	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 Rental of Equipment	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 Bad Debt Expense	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

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	601 Salaries & Wages - Employees	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	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	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 Materials & Supplies	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 Contractual Services - Accounting	0	(0)	(0)	(68)	(0)	(0)	(0)	0	(0)	0	(0)	0	(68)	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	(0)	
13	635 Contractual Services - Testing	119	254	119	51	186	254	51	396	146	51	96	141	1,864	
14	636 Contractual Services - Other	66	286	386	61	226	61	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 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	650 Transportation Expenses	0	0	(0)	(0)	0	(0)	(0)	0	0	0	(0)	0	0	
18	656 Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	
19	657 Insurance - General Liability	(0)	(0)	0	(0)	(0)	0	0	(0)	(0)	(0)	(0)	(0)	(0)	
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	(0)	(0)	0	(0)	0	0	0	
21	659 Insurance - Other	(0)	(0)	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	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	

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

Florida Public Service Commission

Rosalee Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-5

Page: 4 of 5

Preparer: S Szczygiel

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	14	16	(151)	14	14	26	17	14	21	21	14	17	35
3	604 Employee Pensions & Benefits	173	179	141	179	172	166	169	168	155	171	168	172	2,014
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Accounting	27	23	23	(14)	14	14	14	14	(8)	13	14	(101)	32
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634 Contractual Services - Mgmt. Fees	143	143	170	226	219	203	147	89	264	159	201	170	2,133
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
14	636 Contractual Services - Other	89	79	72	83	88	76	83	87	91	92	97	94	1,031
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650 Transportation Expenses	113	124	126	120	138	125	115	146	119	145	136	122	1,528
18	656 Insurance - Vehicle	8	8	8	8	8	8	8	8	8	8	8	8	101
19	657 Insurance - General Liability	33	33	33	33	33	33	33	34	34	34	34	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	132
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27														
28	TOTAL WATER O & M EXPENSES	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

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate	
1	601 Salaries & Wages - Employees	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	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
8	620 Materials & Supplies	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	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.01%	
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.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	670 Bad Debt Expense	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(20)	(3)	18	(2)	(23)	-0.63%	
26	675 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 to be allocated to lines 1-26	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

Schedule: B-6

Docket No. 080121-WS

Page: 1 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007	2007	2007	2007	Excess I&I Ajdstrmnt @ 28.18%	2007 Adjusted	Pro Forma Adjustments	Excess I&I Ajdstrmnt @ 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	0		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**

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2)-(13) 2007												(14) Total Per Books Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
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 Salaries & 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	485
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	0	0	0	0	0	0	0	0	3	0	(3)	0	3
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	701 Salaries & Wages - Employees	455	587	628	446	541	525	909	1,260	933	1,301	1,120	1,233	9,938
2	703 Salaries & Wages - Officers, Exec.	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 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	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	67	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	0	0	0	0	0	(0)	(0)	(0)	(0)	0	0	0
22	759 Insurance - Other	(0)	(0)	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	8	0	35	0	0	0	25	(3)	574	(443)	(176)	15	35
27	775 Miscellaneous Expense	0	68	0	0	0	0	0	0	0	(58)	0	0	10
28														
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, 2007
 Historical [X] Projected []

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	14	16	(151)	14	14	26	17	14	21	21	14	17	35	
3	704 Employee Pensions & Benefits	272	280	242	280	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	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Accounting	27	23	23	(14)	14	14	14	14	(8)	13	14	(101)	32	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	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 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	113	124	126	120	138	125	115	146	119	145	136	122	1,528	
19	756 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	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	132	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
28															
29	TOTAL WATER O & M EXPENSES	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

Rosalee Oaks

Schedule: B-6

Docket No. 080121-WS

Page: 5 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	(1) Account No. and Name	2007												2007 Dec	Total Annual	Allocation Rate
		(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov				
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	732 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	1	(0)	(1)	-0.02%	
12	733 Contractual Services - Legal	10	9	12	11	11	12	14	14	136	19	(127)	13	136	2.33%	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	2	0	(2)	0	2	0.04%	
14	735 Contractual Services - Testing	0	0	0	0	0	0	1	1	5	1	(5)	0	5	0.09%	
15	736 Contractual Services - Other	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: 1 of 1

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	3,574	8,586	5,012	140.23%
2	603	Salaries & Wages - Officers, Exec.	0	344	344	-
3	604	Employee Pensions & Benefits	692	1,759	1,067	154.25%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	397	791	394	99.33%
6	616	Fuel for Power Production	0	435	435	-
7	618	Chemicals	134	206	72	53.43%
8	620	Materials & Supplies	744	520	(224)	-30.14%
9	631	Contractual Services - Engineering	0	30	30	-
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					<u>11.38%</u>
30	Growth Plus Inflation					<u>18.73%</u>

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.

Line No.	(1) Acct No.	(2) Account Name	(3) 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

Rosalie 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.

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	10,318	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	0	-
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		<u>49,681</u>	<u>40,765</u>	<u>(8,916)</u>	<u>-17.95%</u>
29	Total Customers (EOY)		91.0	98.0	7.0	7.69%
30	Consumer Price Index - U					<u>11.38%</u>
31	Growth Plus Inflation					<u>19.95%</u>

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissior

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.

Line No.	(1) Acct No.	(2) Account Name	(3) 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

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.

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
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				
Sewer				
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

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2		Rutledge, Eckenia, Purnell & Hoffman	300.00	275,000	Legal		917
3	<u>Sub-Total Legal</u>			<u>275,000</u>			
4							
5	<u>Consulting & Other Experts</u>						
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000	Consulting	Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	<u>Sub-Total Consulting</u>			<u>709,000</u>			
13							
14	<u>Aqua Services Employees Time</u>						
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00	30,000	Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00	45,000	Accounting		865
18	Aqua Services, Inc.	Guth, Nance	36.58	5,000	Accounting		137
19	Aqua Services, Inc.	Shank, David	72.00	5,000	Accounting		69
20	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		769
21	<u>Sub-Total Aqua Employees</u>			<u>190,000</u>			
22							
23	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
25	System Maps			40,000			
26	PSC Pre-Audit			10,000			
27							
28	FL PSC	FL PSC		9,000	Filing Fee		
29	Printer			75,000	Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			3,900			
34	<u>Sub-Total Other</u>			<u>190,000</u>			
35	Total			<u>1,364,000</u>			
36	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B)	(C)	(D)	(E)
	Total	Water Allocation %	Water Allocated Amount	Sewer Allocation %	Sewer Allocated Amount
a Amortization of Rate Case Expense:					
b					
c					
d Prior Unamortized Rate Case Expense	0	0.388%	0	0.388%	0
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,364,000	0.388%	5,294	0.388%	5,294
h					
i Total Projected Rate Case Expense	1,364,000		5,294		5,294
j					
k Amortization Period in Years:	4				
l Annual Amortization	341,000		1,324		1,324
m					
n Method of Allocation Between Systems: (Provide Calculation)					

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

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.

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

Allocation of Expenses
Intercompany Expenses Per Books
Rosalie Oaks
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Florida Public Service Commission

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

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

(1) Line No.	(2) Acct. No. Water Sewer		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
				(4) Water	(5) Sewer	(6) Other	(7) Total		(9) Water	(10) Sewer	(11) Other	(12) Total	
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	
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 Amorl						0	0		0	
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	
25	670	770	Bad Debt Expense						0	0		0	
26	675	775	Miscellaneous Expense						0	0		0	

Allocation methodology is addressed in Appendix 1

Allocation of Expenses
Intracompany Expenses Per Books
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) Line No.	(2) Acct. No. Water Sewer		(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees	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%		0.44%	#Custs	0	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%		0.44%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.17%	0.27%		0.44%	#Custs	0	0		0	55
22	660	760	Advertising Expense	0.17%	0.27%		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%		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: B-13

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Account No. and Name	(2) through (6) Historical Test Year 2007					(7) through (8) Pro Forma Adjustments	
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful %	Expense	Depreciation Expense	U & U Expense
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	6	0	6	100.00%	6	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0	0
10	307.2 Wells & Springs	0	0	0	100.00%	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	124	0	124	100.00%	124	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
14	311.2 Pumping Equipment	94	104	199	100.00%	199	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	304.3 Structures & Improvements	1,024	(128)	896	100.00%	896	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
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0	0
25	311.4 Pumping Equipment	251	0	251	100.00%	251	0	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
29	334.4 Meters & Meter Installations	5	(1)	4	100.00%	4	497	497
30	335.4 Hydrants	161	(18)	143	100.00%	143	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
33	GENERAL PLANT							
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5 Structures & Improvements	0	14	14	100.00%	14	0	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	125
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0	0
40	343.5 Tools, Shop & Garage Equipment	1,055	0	1,055	100.00%	1,055	0	0
41	344.5 Laboratory Equipment	77	0	77	100.00%	77	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	3,148	764	3,912		3,912	622	622
48	Composite U&U Rate				100.00%			
49	(LESS) AMORTIZATION OF CIAC	(110)	(45)	(155)		(155)	0	0
50								
51	NET DEPRECIATION EXPENSE	3,038	719	3,758		3,758	622	622

Net Depreciation Expense - Sewer

Florida Public Service Commission

Rosalie Oaks

Schedule: B-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical [X] Projected []

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful %	Expense	Pro Forma Adjustments Depreciation Expense	U & U Expense	
Historical Test Year 2007									
Pro Forma Adjustments									
1	INTANGIBLE PLANT								
2	351.1 Organization	0	0	0	100.00%	0	0	0	0
3	352.1 Franchises	6	6	12	100.00%	12	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	0	0
7	354.2 Structures & Improvements	180	169	348	100.00%	348	0	0	0
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0	0
9	360.2 Collection Sewers - Force	8,320	(824)	7,495	100.00%	7,495	0	0	0
10	361.2 Collection Sewers - Gravity	258	(29)	229	100.00%	229	0	0	0
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	0	0
12	363.2 Services to Customers	46	(4)	42	100.00%	42	0	0	0
13	364.2 Flow Measuring Devices	177	0	177	100.00%	177	0	0	0
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0
16	SYSTEM PUMPING PLANT								
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	0	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	0	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	0	0
20	370.3 Receiving Wells	132	(22)	110	100.00%	110	0	0	0
21	371.3 Pumping Equipment	1,013	(1)	1,012	100.00%	1,012	0	0	0
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT								
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	0	0
25	354.4 Structures & Improvements	7	(1)	6	100.00%	6	0	0	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	0	0
27	380.4 Treatment & Disposal Equipment	493	(57)	436	100.00%	436	0	0	0
28	381.4 Plant Sewers	0	0	0	100.00%	0	0	0	0
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	0	0
30	389.4 Other Plant & Misc. Equipment	827	(138)	688	100.00%	688	0	0	0
31	RECLAIMED WATER TREATMENT PLANT								
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	0	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	0	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	0	0
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0	0	0
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6 Franchises	0	0	0	100.00%	0	0	0	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	0	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	0	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	0	0
45	366.6 Reuse Services	0	0	0	100.00%	0	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	0
50	GENERAL PLANT								
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	0	0
52	354.7 Structures & Improvements	0	14	14	100.00%	14	0	0	0
53	390.7 Office Furniture & Equipment	2	0	2	100.00%	2	0	0	0
54	390.71 Computer Equipment	0	828	828	100.00%	828	125	125	
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0	0
58	394.7 Laboratory Equipment	12	0	12	100.00%	12	0	0	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	0	0
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	0	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	0	0
62	398.7 Other Tangible Plant	329	0	329	100.00%	329	0	0	0
63	TOTAL DEPRECIATION EXPENSE	11,802	(60)	11,742		11,742	125	125	
64	Composite U&U Rate				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.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.65%	(5) Other	(6) Total
Water						
1	Test Year Per Books	631	(197)	5,204		5,638
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(5)				(5)
5	Payroll & Property Tax Adjustments		908	(4,210)		(3,302)
6	Non-U&U Adjustment @ 0.00%			0		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	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		79			79
12	2007 Plant in Service Additions			74		74
13	Pro Forma Plant in Service Additions			341		341
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	79	415	0	494
16	Adjusted Pro Forma	626	790	1,409	0	2,824
17						
18	RAFs Assoc. with Revenue Increase	1,563				1,563
19						
20	Total Pro Forma	2,188	790	1,409	0	4,387
Sewer						
21	Test Year Per Books	1,211	(197)	0		1,014
22						
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%			0		0
27	Total Test Year Adjustments	(9)	1,337	4,210	0	5,538
28	Adjusted Test Year	1,202	1,140	4,210	0	6,552
29						
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	581	0	680
36	Adjusted Pro Forma	1,202	1,239	4,790	0	7,232
37						
38	RAFs Assoc. with Revenue Increase	3,321				3,321
39						
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**

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

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Rosalie Oaks

Schedule: C-1

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma	Supporting Schedules
Water							
1	Current Tax Expense	(6,823)	(1,233)	(8,056)	(1,761)	(9,816)	C-2
2	Deferred Income Tax Expense	0	724	724	0	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)	
Sewer							
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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) (3) (4) (5) (6)				(7) (8) (9) (10) (11) (12)						
		Water		Sewer			Supporting Schedules					
		Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
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)	B-1, B-2
2	Less: Interest Charges	0	(1,213)	(1,213)	(473)	(1,686)	0	(5,027)	(5,027)	(105)	(5,132)	C-3
3												
4	Taxable Income	(17,688)	(1,318)	(19,006)	(4,564)	(23,570)	(27,316)	(9,799)	(37,115)	(4,563)	(41,677)	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	1,877	1,877	0	1,877	-	8,408	8,408	0	8,408	C-5
9	Total Schedule M Adjustments	0	1,877	1,877	0	1,877	0	8,408	8,408	0	8,408	
10												
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												
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												
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%	35.0%	35.0%	35.0%	35.0%	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												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	C-7
22												
23	Current Federal Income Taxes	(5,850)	(1,057)	(6,907)	(1,510)	(8,417)	(9,035)	(6,022)	(15,057)	(1,509)	(16,566)	
24												
25	Summary:											
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)	(1,057)	(6,907)	(1,510)	(8,417)	(9,035)	(6,022)	(15,057)	(1,509)	(16,566)	
28												
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)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Rosalie Oaks

Schedule: C-3

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

Historical [X] Projected []

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		Water			Sewer			
		2007 Per Books	2007 Adjustments	2007 Adjusted	2007 Per Books	2007 Adjustments	2007 Adjusted	
1	Interest on Long-Term Debt	0	1,208	1,208	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	0	0	0	Note*
4	Other Interest Expense	0	5	5	0	5	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	<u>0</u>	<u>1,213</u>	<u>1,213</u>	<u>0</u>	<u>5,027</u>	<u>5,027</u>	

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

* Note: Calculations for utility adjusted interest:

	Water			Sewer		
Rate Base (Sch. A-1, A-2)			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		0.00%	0
Adjusted Interest on Debt			<u>1,208</u>			<u>5,022</u>

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
 Page: 2 of 2
 Preparer: W Jerdon

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		2007 Adjusted	Water Pro Forma Adjustments	Water Pro Forma Adjusted	2007 Adjusted	Sewer Pro Forma Adjustments	Sewer Pro Forma Adjusted	
1	Interest on Long-Term Debt	1,208	473	1,681	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	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	<u>1,213</u>	<u>473</u>	<u>1,686</u>	<u>5,027</u>	<u>105</u>	<u>5,132</u>	

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)		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		<u>1,681</u>		<u>5,127</u>

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.

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

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.

Line No.	Description	(1)	(2)		(3)	(4)	(5)		(6)	(7)	(8)
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Supporting Schedules			
1	Timing Differences (Tax Expense										
2	Higher (Lower) than Book Expense):										
3	Tax Depreciation & Amortization	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											
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											
19	Federal Tax Rate	35.0%		35.0%	35.0%		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
 Page: 1 of 3
 Preparer: W Jerdon

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(5) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
WATER										
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
SEWER										
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

Schedule: C-6

Docket No. 080121-WS

Page: 2 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Beginning Balance	Account No. 28306 Deferred State Tax Liability	
			(3) Current Year Change	(4) Ending Balance
WATER				
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
SEWER				
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

Schedule: C-6

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)
	Account No. 28305			
	Deferred Federal Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	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
SEWER				
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

Schedule: C-7

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	3% ITC							4% ITC					
	Beginning Year Balance	Amount Realized		Amortization		Ending Balance	Beginning Balance	Amount Realized		Amortization		Ending Balance	
	Year	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.			Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		
1	NONE												

Investment Tax Credits - Analysis

Florida Public Service Commission

Rosalie Oaks

Schedule: C-7

Docket No. 080121-WS

Page: 2 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

(1)	(2)	8% ITC					(8)	(9)	10% ITC					(13)
		Amount Realized		Amortization					Amount Realized		Amortization			
Line No.	Beginning Year Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance		
1	NONE						NONE							

Investment Tax Credits - Company Policies**Florida Public Service Commission****Rosalie Oaks**

Schedule: C-7

Docket No. 080121-WS

Page: 3 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

NONE

Investment Tax Credits - Section 46(f) Election**Florida Public Service Commission****Rosalie Oaks**

Schedule: C-7

Docket No. 080121-WS

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

NONE

Parent's Debt Information

Florida Public Service Commission

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**.

Line No.	(1) Description	(2) Average Amount	(3) % of Total	(4) Cost Rate	(5) Weighted Cost	(6) Supporting Schedules
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock		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 B-1
9	Effective consolidated tax rate					
10	Parent's Tax Deduction on Debt Interest		0			
Water						
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment (to C-1) Allocation to subsidiary at		0			A-17
Sewer						
13	Equity of Subsidiary					D-1
14	Parent Debt Adjustment (to C-1) (to C-1) Allocation to subsidiary at		0			A-17

Note

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

Income Tax Returns**Florida Public Service Commission****Rosalie Oaks**

Schedule: C-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

Miscellaneous Tax Information**Florida Public Service Commission****Rosalie Oaks**

Schedule: C-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- | | |
|---|------------------------|
| (1) What tax years are open with the Internal Revenue Service? | 2004, 2005, 2006, 2007 |
| (2) Is the treatment of customer deposits at issue with the IRS? | No |
| (3) Is the treatment of contributions in aid of construction at issue with the IRS? | No |
| (4) Is the treatment of unbilled revenue at issue with the IRS? | No |

Rosalie Oaks
CAPITAL SCHEDULES

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



Schedule of Requested Cost of Capital

13 Month Average balance

Rosalle Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical Projected **Florida Public Service Commission**

Schedule: D-1

Page: 1 of 2

Preparer: S Anzaldo

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Reconciled To 2007 Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1	Long-Term Debt	23,667	35.54%	5.10%	1,208	D-2, D-5
2	Short-Term Debt	0	0.00%		0	D-2
3	Preferred Stock	0	0.00%		0	D-2
4	Common Stock	39,121	58.75%	10.25%	4,009	D-2
5	Customer Deposits	86	0.13%	6.00%	5	D-2
6	Accumulated Deferred Income Taxes	3,716	5.58%	0.00%	0	D-2
7	Total	<u>66,590</u>	<u>100.00%</u>		<u>7,84%</u>	<u>5,222</u>
SEWER						
8	Long-Term Debt	98,416	35.53%	5.10%	5,022	D-2
9	Short-Term Debt	0	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0	D-2
11	Common Stock	162,678	58.73%	10.25%	16,670	D-2
12	Customer Deposits	86	0.03%	6.00%	5	D-2
13	Accumulated Deferred Income Taxes	15,826	5.71%	0.00%	0	D-2
14	Total	<u>277,006</u>	<u>100.00%</u>		<u>7.83%</u>	<u>21,697</u>

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: 2 of 2

Preparer: S Anzaldo

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No. Class of Capital		Reconciled To Pro Forma Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
WATER						
1	Long-Term Debt	32,932	36.12%	5.10%	1.84%	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	D-2
4	Common Stock	54,436	59.71%	10.25%	6.12%	D-2
5	Customer Deposits	86	0.09%	6.00%	0.01%	D-2
6	Accumulated Deferred Income Taxes	3,716	4.08%	0.00%	0.00%	D-2
7	Total	<u>91,170</u>	<u>100.00%</u>		<u>7.97%</u>	<u>7,264</u>
SEWER						
8	Long-Term Debt	100,477	35.57%	5.10%	1.82%	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	D-2
11	Common Stock	166,085	58.80%	10.25%	6.03%	D-2
12	Customer Deposits	86	0.03%	6.00%	0.00%	D-2
13	Accumulated Deferred Income Taxes	15,826	5.60%	0.00%	0.00%	D-2
14	Total	<u>282,474</u>	<u>100.00%</u>		<u>7.84%</u>	<u>22,152</u>

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: 1 of 1

Preparer: S Anzaldo

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No. Class of Capital	Balance 12/31/2006	Balance 12/31/2007	13 Mo Average†	Reconciliation Adjustments Pro rata *	Reconciled To 2007 Rate Base	Reconciled To Pro Forma Rate Base	Supporting Schedules
Water							
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	<u>60,821</u>	<u>70,928</u>	<u>66,590</u>	<u>0</u>	<u>66,590</u>	<u>91,170</u>	A-1
Sewer							
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	<u>244,931</u>	<u>284,584</u>	<u>277,006</u>	<u>0</u>	<u>277,006</u>	<u>282,474</u>	A-2

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

* List corresponding adjustments to rate base below:

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

Preferred Stock Outstanding

Florida Public Service Commission

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]

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)
Line No.	Description, Coupon Rate Years of Life	Call Provis. Special Restrictions	Principal Amt Sold Face Value	Principal Amount Outstanding	(Discount) or Premium on Principal Amt Sold	(Discount) or Premium Assoc. with Col (5)	Issuing Exp. Associated with Col (4)	Issuing Exp. Associated with Col (5)	Net Proceed (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Divd. On Face Value (11)x(5)	Effective Cost Rate (12)/(10)
1	There is no Preferred Stock for this subsidiary nor its parent											

Cost of Short-Term Debt

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.

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

Cost of Long-Term Debt

Florida Public Service Commission

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

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

Utility or Parent

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

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

1 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.

Line No.	Description, Years of Life, Coupon Rate	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
														Principal Amt. Sold (Face Value)
2006														
1	Unsecured Note - 10 years	6.00%	10/31/2006	10/31/2016	20,501,000	20,501,000	-	-	-	-	-	1,230,060	1,230,060	6.00%
2														
3														
2007														
5	Unsecured Note - 7 years	4.87%	07/31/2003	07/31/2010	27,000,000	3,135,582	-	-	-	-	-	152,703	152,703	4.87%
6	Unsecured Note - 10 years	4.87%	07/31/2003	07/31/2013	21,600,000	2,508,465	-	-	-	-	-	122,162	122,162	4.87%
7	Unsecured Note - 11 years	4.87%	07/31/2003	07/31/2014	27,000,000	3,135,582	-	-	-	-	-	152,703	152,703	4.87%
8	Unsecured Note - 13 years	4.87%	07/31/2003	07/31/2016	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
9	Unsecured Note - 14 years	4.87%	07/31/2003	07/31/2017	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
10	Unsecured Note - 15 years	4.87%	07/31/2003	07/31/2018	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
11	Unsecured Note - 17 years	4.87%	07/31/2003	07/31/2020	16,200,000	1,881,349	-	-	-	-	-	91,622	91,622	4.87%
12	Unsecured Note - 20 years	4.87%	07/31/2003	07/31/2023	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87%
13	Unsecured Note - 10 years	5.01%	02/03/2005	02/03/2015	18,000,000	2,090,388	-	-	-	-	-	104,728	104,728	5.01%
14	Unsecured Note - 15 years	5.20%	02/03/2005	02/03/2020	12,000,000	1,393,592	-	-	-	-	-	72,467	72,467	5.20%
15	Unsecured Note - 15 years	5.63%	02/28/2007	02/28/2022	15,000,000	1,741,990	-	-	-	-	-	98,074	98,074	5.63%
16	Unsecured Note - 30 years	5.83%	02/28/2007	02/28/2037	15,000,000	1,741,990	-	-	-	-	-	101,558	101,558	5.83%
17	Unsecured Note - 12 years	5.54%	12/27/2006	12/27/2018	30,000,000	3,490,254	-	-	-	-	-	193,360	193,360	5.54%
18	<u>2007 12 Month Total</u>					<u>26,136,124</u>	-	-	-	-	-	<u>1,333,702</u>	<u>1,333,702</u>	<u>5.10%</u>
19														
20	13 Month Average (from A-19)					<u>22,517,338</u>								

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

\$208,427

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

\$1,293,801

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

Cost of Variable Rate Long-Term Debt

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

Florida Public Service Commission

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

Utility or Parent

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

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

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Rosalie Oaks

Schedule: D-6

Docket No. 080121-WS

Page: 2 of 2

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

Utility [] or Parent [X]

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

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

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

Schedule of Customer Deposits

Florida Public Service Commission

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

Schedule: D-7
 Page: 1 of 1
 Preparer: S Anzaldo

Utility [X] or Parent []

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	0	0	0	0
2	Jan-07	0	40	0	40
3	Feb-07	40	0	0	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				<u>172</u>
15					
16		Water Allocated at		50%	<u>86</u>
17					
18		Sewer Allocated at		50%	<u>86</u>

**Rosalie Oaks
RATES SCHEDULES**

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Customer Monthly Billing Schedules	E-3	115
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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: 1 of 1
 Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	5/8" X 3/4"	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"	78.63	174.58	78.63	228.62	199.48	175.39
7	3"	-	-	-	-	-	350.79
8	4"	-	-	-	-	-	548.10
9	6"	-	-	-	-	-	1,096.21
10	8"	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	2,521.28
12	Gallonage						
13	Block 1, 0-5,000	0.95	2.13	0.95	2.76	2.41	3.80
14	Block 2, 5,000-10,000	1.20	2.68	1.20	3.49	3.04	4.76
15	Block 3, >10,000	1.46	3.23	1.46	4.24	3.70	4.76
16							
17	Commercial						
18	5/8" X 3/4"	-	-	-	-	-	21.92
19	3/4"	-	-	-	-	-	32.89
20	1"	-	-	-	-	-	54.81
21	1-1/2"	-	-	-	-	-	109.62
22	2"	-	-	-	-	-	175.39
23	3"	-	-	-	-	-	350.79
24	4"	-	-	-	-	-	548.10
25	6"	-	-	-	-	-	1,096.21
26	8"	-	-	-	-	-	1,753.93
27	10"	-	-	-	-	-	2,521.28
28	Gallonage charge	-	-	-	-	-	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	-	-	-	-	-	21.92
34	3/4"	-	-	-	-	-	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 December 31, 2007
 Water [] or Sewer [X]

Schedule: E-1s
 Page: 1 of 1
 Preparer: T Rendell

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

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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-2w

Page: 1 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Repressed Gallons	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	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	0
8	4"	0	0	-	0	-	NA	548.10	0
9	Gallorage								
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	756
12	Block 3, >10,000		222	1.46	324	1.46	159	4.76	758
13	Total Residential	972	2,335		13,449		2,210		30,010
14	Average Bill				13.84				30.87
15									
16	Commercial								
17	5/8" X 3/4"	0	0	-	0	-	NA	21.92	0
18	3/4"	0	0	-	0	-	NA	32.89	0
19	1"	0	0	-	0	-	NA	54.81	0
20	1-1/2"	0	0	-	0	-	NA	109.62	0
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	0
24	8"	0	0	-	0	-	NA	1,753.93	0
25	Gallorage		0	-	0	-	0	3.80	0
26									
27									
28	Total Commercial	0	0		0		0		0
29	Average Bill				-				-
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	-	NA	21.92	0
33	3/4"	0	0	-	0	-	NA	32.89	0
34	1"	0	0	-	0	-	NA	54.81	0
35	1-1/2"	0	0	-	0	-	NA	109.62	0
36	2"	0	0	-	0	-	NA	175.39	0
37	3"	0	0	-	0	-	NA	350.79	0
38	4"	0	0	-	0	-	NA	548.10	0
39									
40	Gallorage		0	-	0	-	0	3.80	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				-				-
45									
46	Fire Protection								
47	2"	0	NA	-	0	-	NA	18.61	0
48	3"	0	NA	-	0	-	NA	37.21	0
49	4"	0	NA	-	0	-	NA	58.14	0
50	6"	0	NA	-	0	-	NA	116.29	0
51	8"	0	NA	-	0	-	NA	186.06	0
52	10"	0	NA	-	0	-	NA	267.46	0
53									
54									
55									
56	Total Fire Protection	0	NA		0		NA		0
57	Average Bill				-				-
58									
59	Subtotal				13,449				30,010
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				452				942
63	Total Revenue				13,901				30,952
64	Booked Revenue				14,022				
65	Difference				(121)				-0.9%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Rosalie Oaks

Schedule: E-2w

Docket No. 080121-WS

Page: 2 of 4

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

Preparer: G Prettyman

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 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	-	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	0	-	0
25	Gallonage		0	-	0
26					
27					
28	Total Commercial	0	0		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	Fire Protection				
47	1"	0	NA	-	0
48	2"	0	NA	-	0
49	3"	0	NA	-	0
50	4"	0	NA	-	0
51	6"	0	NA	-	0
52	8"	0	NA	-	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	Subtotal				5,039

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 Rates)

Water [X] or Sewer []

Schedule: E-2w

Page: 3 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	299	685	11.38	3,403	25.28	7,559	4,156
3	3/4"	0	0	-	0	-	0	0
4	1"	0	0	24.51	0	54.41	0	0
5	1-1/2"	0	0	-	0	-	0	0
6	2"	0	0	78.63	0	174.58	0	0
7	3"	0	0	-	0	-	0	0
8	4"	0	0	-	0	-	0	0
9	Gallorage							
10	Block 1		537	0.95	510	2.13	1,143	633
11	Block 2		75	1.20	90	2.68	201	111
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	0
18	3/4"	0	0	-	0	-	0	0
19	1"	0	0	-	0	-	0	0
20	1-1/2"	0	0	-	0	-	0	0
21	2"	0	0	-	0	-	0	0
22	3"	0	0	-	0	-	0	0
23	4"	0	0	-	0	-	0	0
24	8"	0	0	-	0	-	0	0
25	Gallorage		0	-	0	-	0	0
26								
27								
28	Total Commercial	0	0		0		0	0
29	Average Bill				-		-	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	-	0	-	0	0
33	3/4"	0	0	-	0	-	0	0
34	1"	0	0	-	0	-	0	0
35	1-1/2"	0	0	-	0	-	0	0
36	2"	0	0	-	0	-	0	0
37	3"	0	0	-	0	-	0	0
38	4"	0	0	-	0	-	0	0
39								
40	Gallorage		0	-	0	-	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45								
46	Fire Protection							
47	1"	0	NA	-	0	-	0	0
48	2"	0	NA	-	0	-	0	0
49	3"	0	NA	-	0	-	0	0
50	4"	0	NA	-	0	-	0	0
51	6"	0	NA	-	0	-	0	0
52	8"	0	NA	-	0	-	0	0
53								
54								
55								
56	Total Fire Protection	0	NA		0		0	0
57	Average Bill				-		-	
58								
59	Subtotal				<u>4,109</u>		<u>9,139</u>	<u>5,030</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Rosalie Oaks
 Docket No. 080121-WS
 Schedule Period: 9/1/07 - 12/31/07 (post-Interim Rates)
 Water or Sewer

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	313	710	11.38	3,562
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	-	0
9	Gallorage				
10	Block 1		550	0.95	522
11	Block 2		67	1.20	81
12	Block 3		93	1.46	135
13	Total Residential	<u>313</u>	<u>710</u>		<u>4,300</u>
14	Average Bill				<u>13.74</u>
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	0	-	0
25	Gallorage		0	-	0
26					
27					
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	-	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	Gallorage		0	-	0
41					
42					
43	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	-	0
48	2"	0	NA	-	0
49	3"	0	NA	-	0
50	4"	0	NA	-	0
51	6"	0	NA	-	0
52	8"	0	NA	-	0
53					
54					
55					
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>
57	Average Bill				-
58					
59	Subtotal				<u>4,300</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Rosale Oaks

Schedule: E-2s

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	972	1,746	15.51	15,076	15.51		45.26	43,993
3	3/4"	0	0	-	0	15.51		45.26	0
4	1"	0	0	-	0	15.51		45.26	0
5	1-1/2"	0	0	-	0	15.51		45.26	0
6	2"	0	0	-	0	15.51		45.26	0
7	3"	0	0	-	0	15.51		45.26	0
8	4"	0	0	-	0	15.51		45.26	0
9	Gallorage cap (gallons)		999,999				6,000		
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	3"	0	0	-	0	-		724.12	0
23	4"	0	0	-	0	-		1,131.44	0
24									
25	Gallorage	-	0	-	0	-	0	10.48	0
26									
27									
28	Total Commercial	0	0		0		0		0
29	Average Bill				-				-
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	-		45.26	0
33	3/4"	0	0	-	0	-		67.89	0
34	1"	0	0	-	0	-		113.14	0
35	1-1/2"	0	0	-	0	-		226.29	0
36	2"	0	0	-	0	-		362.06	0
37	3"	0	0	-	0	-		724.12	0
38	4"	0	0	-	0	-		1,131.44	0
39									
40	Gallorage	-	0	-	0	-	0	10.48	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				-				-
45									
46	Flat Rate								
47	Res. Wastewater Only	0	0	-	0	-		112.65	0
48	Coml. Wastewater Only	0	0	-	0	-		701.21	0
49	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other		0		0				0
52									
53									
54	Subtotal				26,719				56,003
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				425
58	Total Revenue				26,719				56,428
59	Booked Revenue				26,909				
60	Difference				(190)				-0.7%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Rosalle Oaks

Schedule: E-2s

Docket No. 080121-WS

Page: 2 of 4

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

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	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	Gallorage cap		999,999		
10	Capped Usage		696	6.67	4,645
11	Usage Above Cap		0		
12					
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"	0	0	-	0
21	2"	0	0	-	0
22	3"	0	0	-	0
23	4"	0	0	-	0
24					
25	Gallorage		0	-	0
26					
27					
28	Total Commercial	0	0		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	Gallorage	-	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	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		0		0
52					
53					
54	Subtotal				<u>10,291</u>

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 No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	297	527	15.51	4,606	32.75	9,727	5,120
3	3/4"	0	0	15.51	0	32.75	0	0
4	1"	0	0	15.51	0	32.75	0	0
5	1-1/2"	0	0	15.51	0	32.75	0	0
6	2"	0	0	15.51	0	32.75	0	0
7	3"	0	0	15.51	0	32.75	0	0
8	4"	0	0	15.51	0	32.75	0	0
9	Gallongage cap		999,999					
10	Capped Usage		527	6.67	3,512	14.09	7,418	3,907
11	Usage Above Cap		0					
12								
13	Total Residential	297	527		8,118		17,145	9,027
14	Average Bill				27.33		57.73	
15								
16	Commercial							
17	5/8" X 3/4"	0	0	-	0	0.00	0	0
18	3/4"	0	0	-	0	0.00	0	0
19	1"	0	0	-	0	0.00	0	0
20	1-1/2"	0	0	-	0	0.00	0	0
21	2"	0	0	-	0	0.00	0	0
22	3"	0	0	-	0	0.00	0	0
23	4"	0	0	-	0	0.00	0	0
24								
25	Gallongage		0	-	0	0.00	0	0
26								
27								
28	Total Commercial	0	0		0		0	0
29	Average Bill				-		-	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	-	0	0.00	0	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	0
36	2"	0	0	-	0	0.00	0	0
37	3"	0	0	-	0	0.00	0	0
38	4"	0	0	-	0	0.00	0	0
39								
40	Gallongage	-	0	-	0	0.00	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45								
46	Fiat Rate							
47	Res. Wastewater Only	0	0	-	0	0.00	0	0
48	Cmrl. Wastewater Only	0	0	-	0	0.00	0	0
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	0	NA	-	0	0.00	0	0
51	Total Fiat Rate - Other		0		0		0	0
52								
53								
54	Subtotal				8,118		17,145	9,027

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Rosalle Oaks

Schedule: E-2s

Docket No. 080121-WS

Page: 4 of 4

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

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption In 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	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	Gallorage 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	0	-	0
24					
25	Gallorage		0	-	0
26					
27					
28	Total Commercial	0	0		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	Gallorage	-	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	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				0
52					
53					
54	Subtotal				8,310

Customer Monthly Billing Schedule

Florida Public Service Commission

Rosalie Oaks

Schedule: E-3

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	95	0	0	0	0	0	95
2	Feb-07	95	0	0	0	0	0	95
3	Mar-07	95	0	0	0	0	0	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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	95	0	0	0	0	0	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.

WATER

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

SEWER

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

DEPOSITS (REFUNDABLE)

Line No.	Class	Meter Size	Water		Sewer	
			Present	Proposed	Present	Proposed
23						
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"	100.00		100.00	
28	not specified	Over 2"	160.00		160.00	
29						
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	Over 2"	-	Monthly Bill	-	Monthly Bill
35						
36	General	All sizes	-	Two x est'd	-	Two x est'd
				monthly Bill		monthly Bill
37	General	5/8 X 3/4"	-		-	
38	General	1"	-		-	
39	General	1.5"	-		-	
40	General	2"	-		-	
41	General	4"	-		-	
42	General	8"	-		-	

Miscellaneous Service Charges

Florida Public Service Commission

Rosalie Oaks

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Explanation: Provide a schedule of derivation of charges

Schedule: E-4

Page: 2 of 2

Preparer: J Lihvarcik

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

30 Calculation of Miscellaneous Service Charges

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

Miscellaneous Service Charge Revenue

Florida Public Service Commission

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

Schedule: E-5
 Page: 1 of 1
 Preparer: S Szczygiel

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
1	Jan-07	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
SEWER							
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	10
31							
32	Total Sewer	0	0	0	0	425	425
33	Annual Events	0	0	0	0		
34							
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

Schedule: E-6

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer []

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

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

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

Private Fire Protection Service

Florida Public Service Commission

Rosalie Oaks

Schedule: E-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer []

Explanation: Provide a schedule of private fire protection service by size of connection.
This schedule is not required for a sewer only rate application.

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

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

Contracts and Agreements Schedule

Florida Public Service Commission

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
 Historical Test Year Ending December 31, 2007

Schedule: E-9
 Page: 1 of 1
 Preparer: S Szczygiel

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Type Tax or Fee	To Whom Paid	Amount	How collected From Customers	Type Agreement
WATER					
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

Schedule: E-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

Line No.	(1) Type Charge	(2) Size Unit	(3) Present Charges	(4) Proposed Charges
WATER				
1	Service Installation Charge	5/8"	-	1,000.00
2		3/4"	-	Actual Costs
3	(Service Line Size)	1"	-	Actual Costs
4		1 1/2"	-	Actual Costs
5		2"	-	Actual Costs
6		Over 2"	Actual Costs	Actual Costs
7				
8	Meter Installation Fee	5/8"	500.00	210.00
9	(Meter Size)	3/4"	-	Actual Costs
10		1"	500+excess 3/4" meter cost	Actual Costs
11		1 1/2"	-	Actual Costs
12		2"	-	Actual Costs
13		Over 2"	Actual Costs	Actual Costs
14				
15	Back Flow Preventor Installation Fee	All sizes	-	Actual Costs
16				
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	600.00	700.00
23		Per Gallon Equivalent	-	2.75
24				
25	Main Extension Charge	ERC	-	446.00
26		Per Foot Equivalent	-	5.37
SEWER				
27	Service Installation Charge	=<4"		2,000.00
28		>4"		Actual Costs
29		<=2"	-	
28		>2"	Actual Costs	
29				
30				
31				
32				
33				
34	Plant Capacity Charge	ERC	450.00	1,300.00
35		Per Gallon Equivalent	-	7.60
36				
37	Main Extension Charge	ERC	50.00	480.00
38		Per Foot Equivalent	-	7.38
39				
40				
41				
42				
43				
44				

Guaranteed Revenues Received

Florida Public Service Commission

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

Schedule: E-11
 Page: 1 of 1
 Preparer: J Lihvarcik

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Rosalie Oaks

Schedule: E-12

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Water [X] or Sewer [X]

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

Line

No.

Not applicable; no industrial customers.

Billing Analysis Schedules

Florida Public Service Commission

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

See attached Bill Analyses

**Rosalie Oaks
ENGINEERING SCHEDULES**

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

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

Florida Public Service Commission

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

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

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

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan-07	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

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

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

Historical Test Year Ending December 31, 2007

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	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: F-3
 Page: 1 of 1
 Preparer: J Lihvarcik

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

Line No.	Description	Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		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 11/05/07 2 11/04/07 3 11/24/07 4 11/25/07 5 11/26/07 Average	17,500 17,500 11,667 11,667 11,667 <u>14,000</u>
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

Page: 1 of 1

Preparer: J Lihvarcik

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

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

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

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

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

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

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

WELLS, Permanent

Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells Permanent U&U Calculated	Wells Permanent U&U Used *
2														
3	no	no	12.15	1.07	-	-	25.89	-	250	250	-	-	0.00%	100.00%
4														

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

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
6	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

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Average Daily Demand (GPD)	Average Daily Treated (GPD)	I&I%	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used	
1	13,600	23,200	28.18%	6,538	1.07	8,035	15,000	53.56%	100.00%	
2	This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.									

Inflow and Infiltration Calculations

	8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / In Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
3	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 I&I	% of Excess I&I Calculated	% of Excess I&I Used
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%
5											

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

Florida Public Service Commission

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

Schedule: F-7
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 distribution and wastewater collection systems for the historical test year and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

* 2012 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

Page: 1 of 1

Preparer: J Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2003	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
X Coefficient(s)				1.408	

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	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

Schedule: F-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers			SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending	Average					
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 Growth Through 5-Year Period (Col. 8)									-0.28%

Rosalie Oaks
INTERIM RATE SCHEDULES
Revision 1

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

Rate Schedule - Interim Rates

Florida Public Service Commission

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

Schedule: G-1
 Page: 1 of 1
 Preparer: T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates
WATER			190.7%	153.7%
1	Residential			
2	5/8" X 3/4"	11.38	33.09	28.87
3	3/4"	-	-	-
4	1"	24.51	71.26	62.18
5	1-1/2"	-	-	-
6	2"	78.63	228.62	199.48
7	3"	-	-	-
8	4"	-	-	-
9	6"	-	-	-
10	8"	-	-	-
11	10"	-	-	-
12	Gallorage, Block 1	0.95	2.76	2.41
13	Block 2	1.20	3.49	3.04
14	Block 3	1.46	4.24	3.70
15	General Service			
16	5/8" X 3/4"	-	-	-
17	3/4"	-	-	-
18	1"	-	-	-
19	1-1/2"	-	-	-
20	2"	-	-	-
21	3"	-	-	-
22	4"	-	-	-
23	6"	-	-	-
24	8"	-	-	-
25	10"	-	-	-
26	Gallorage charge	-	-	-
27	Fire Protection			
28	2"	-	-	-
29	3"	-	-	-
30	4"	-	-	-
31	6"	-	-	-
32	8"	-	-	-
33	10"	-	-	-

(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited 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"	-	-	-
Gallorage cap (gallons)	999,999	999,999	999,999
Gallorage charge	6.67	23.02	12.14
General Service			
5/8" X 3/4"	-	-	-
3/4"	-	-	-
1"	-	-	-
1-1/2"	-	-	-
2"	-	-	-
3"	-	-	-
4"	-	-	-
6"	-	-	-
8"	-	-	-
10"	-	-	-
Gallorage charge	-	-	-
Flat Rate			
Res. Wastewater Only	-	-	-
Cmrl. Wastewater Only	-	-	-
Sprinkler Heads	-	-	-
Reuse	-	-	-

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: G-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
WATER						
1	Utility Plant in Service	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	<u>66,590</u>	<u>0</u>	<u>0</u>	<u>66,590</u>	
SEWER						
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	<u>277,006</u>	<u>(1,741)</u>	<u>0</u>	<u>275,265</u>	

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 Projected
 Water Sewer

Schedule: G-3
 Page: 1 of 1
 Preparer: R Griffin

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

(1)	(2)	(3)
Line No. Description	Interim Water	Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
	0	(2,014)
	0	272
	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: G-4

Page: 1 of 1

Preparer: S Szczygiel

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	Unlimited % Increase	Supporting Schedules	
Water										
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			A-1	
12 RATE OF RETURN	-20.68%			-15.71%		7.25%				
Sewer										
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 []

Water [X] Sewer [X]

Schedule: G-5

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	0	0
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	(3,307)	5,538
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	26,477	65,519
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	391	968
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	1,191	2,948
15			
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			
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 Sewer

Schedule: G-6

Page: 1 of 1

Preparer: S Anzaldo

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	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	<u>66,590</u>	<u>100.00%</u>		<u>7.25%</u>	<u>4,831</u>	
SEWER						
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 Accumulated Deferred Income Taxes	15,826	5.71%	0.00%	0.00%	0	D-2
14 Total	<u>277,006</u>	<u>100.00%</u>		<u>7.25%</u>	<u>20,071</u>	

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