Docket No. 080121-WS

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

Lake County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

CMP	· ·
COM	
CTR	
FOR MANAGEMENT	Agua Iltilitica Elevido In
CCL ,	Aqua Utilities Florida, In
OPC	
RCA	Filed May 2008
CCR	
SGA	
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Summit Chase RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Schedule: A-1 Page: 1 of 1

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

Preparer: R Griffin/J Guastella

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

<u>-</u>	(1)	(2) Histo	(3) rical Test Year	(4) 2007	(5) Pro Forma T	(6) 'est Year	(7)
Lìne No.	Description	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service	284,003	(34,714)	249,289	40,059	289,349	A-5
2	Utility Land & Land Rights	(2,401)	9,001	6,600	0	6,600	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	(104,555)	(11,507)	(116,062)	7,836	(108,226)	A-9
6	Less: CIAC	(50,495)	(30,168)	(80,663)	0	(80,663)	A-12
7	Accumulated Amortization of CIAC	32,583	419	33,002	0	33,002	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	15,590	15,590	9,006	24,595	A-17, A-3
12	Total Rate Base	159,136	(51,379)	107,756	56,901	164,658	

Schedule of Sewer Rate Base

Florida Public Service Commission

Summit Chase 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)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Average Balance Per Books	rical Test Year Adjustments	Adjusted Average Balance	Pro Forma T Adjustments	Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service	226,002	19,164	245,167	3,377	248,544	A-6
2	Utility Land & Land Rights	69,942	20,983	90,925	0	90,925	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	(154,516)	(2,498)	(157,013)	(12)	(157,025)	A-10
6	Less: CIAC	(143,879)	(4,756)	(148,635)	0	(148,635)	A-12
7	Accumulated Amortization of CIAC	113,478	(35,217)	78,261	0	78,261	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	16,306	16,306	8,924	25,230	A-17, A-3
12	Total Rate Base	111,028	13,982	125,010	12,290	137,300	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Summit Chase 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	(1)	(2)	(3)	(4)
No.	Description	Water	Sewer	Supporting
1	UTILITY PLANT IN SERVICE			Schedules
2	Allocation of Corporate IT	11.067	10.966	A-5, A-6
3	Allocation of Corp Structures & Improvements	1,286	1,274	
4	PSC Audit Adjustments	(47,067)	6,924	
5	· · · · · · · · · · · · · · · · · · ·	(17,007)	0,524	
6	Total 2007 Adjustments	(34,714)	19,164	
7	·			
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	3,408	3.377	
10	Meter replacement cost	46,200	NA S,ST	
11	(Less) Retirement of existing meters	(9,549)	NA	
12		<u>-</u>		
13			-	
14		-		
15				
16	Total Pro Forma Adjustments	40,059	3,377	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19	PSC Audit Adjustments	9,001	20,983	
20	Total 2007 Adjustments	9,001	20,983	
21	NOU HACE A HARRING			
22	NON-USED & USEFUL To reflect calculated Adjusted Ni 1811 amounts	·		A-7
23	To reflect calculated Adjusted NU&U amounts	-		
24	CONCEDICTION WORK IN PROCESS			
25 26	CONSTRUCTION WORK IN PROGRESS Not Applicable			
27	Not Applicable	- -		
28	ACCUMUM ATED DEPOSECIATION			
29	ACCUMULATED DEPRECIATION Allocation of Corporate IT	4.545		A-9, A-10
30	Allocation of Corp Structures & Improvements	1,515	1,501	
31	PSC Audit Adjustments	132	131	
32	PSC Depr Rate Correction	11,547	18,678	
33	Correction for UPIS Reclassification	(1,686)	2,122	
34	Total 2007 Adjustments	11,507	(19,933) 2,498	
35		11,007	2,490	
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	12	12	
38	Meter Replacements	72	12	
39	Retirement of existing meters	(9,549)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	916	NA.	
41	Salvage	785	NA	
42		-		
43			-	
44		•		
45	T MB T AN 1			
46	Total Pro Forma Adjustments	(7,836)	12	
47				

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [X]

Schedule: A-3 Page: 2 of 2

Preparer: R Griffin/J Guastella

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

_	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description			Schedules
1	CIAC			A-12
2	PSC Audit Adjustments	30,168	4,756	
3	Total 2007 Adjustments	30,168	4,756	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-		
8				
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10	PSC Audit Adjustments	210	(37,422)	
11	PSC Depr Rate Correction	210	2,204	
12	Total 2007 Adjustments	419	(35,217)	
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	Working as Pitts and all the same of			
27	WORKING CAPITAL ALLOWANCE			A-17
28	2007 Daned on Delegae Charter to the total A 47	45 500	10.000	
29 30	2007 Based on Balance Sheet method; details A-17	15,590	16,306	
30	Dra Farma Adicatoranta			
32	Pro Forma Adjustments	0.000	0.004	
32	Deferred Rate Case Expense	9,006	8,924	

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

Florida Public Service Commission

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

Schedule: A-4 Page: 1 of 2

Preparer: R Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	palances for this system begin with the date t	hat rate base was last estal	blished by PSC
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance	-	
_	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	274,396	181,495
	1998		
10	Additions	0	0
11	Retirements	0	0
12	Adjustments	0	0
13	12/31/98 Balance	274,396	181,495
, -		214,000	101,493
	1999		
14	Additions	17,378	2,436
	Retirements	0	0
	Adjustments	0	0_
17	12/31/99 Balance	291,774	183,931
	2000		
18	Additions	0	0
19	Retirements	0	0
20	Adjustments	0	0
21	12/31/00 Balance	291,774	183,931
	0004		100,001
22	2001		
	Additions	20,751	0
23 24	Retirements	0	0
24 25	Adjustments 12/31/01 Balance	0	0
20	12/31/01 Balance	312,525	183,931

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

Florida Public Service Commission

Summit Chase
Docket No. 080121-WS
Projected Test Year Ending

Projected Test Year Ending 12/31/07

Schedule: A-4 Page: 2 of

Page: 2 of 2 Preparer: R Griffin

Explanation: Schedule A-4 continued

Supporting Schedules: A-5, A-6

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	2002		
26	Additions	2,175	14,899
27	Retirements	0	0
28	Adjustments	Ö	ő
29	12/31/02 Balance	314,700	198,830
	2002		
20	2003		
30 31	Additions	300	357
32	Retirements	(17,378)	(2,436)
32 33	Adjustments 12/31/03 Balance	0	0
33	12/31/03 Balance	297,622	196,751
	2004		
34	Additions	57,077	21,214
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/04 Balance	354,699	217,965
	2005		
38	Additions	39,096	10.460
39	Retirements	(262)	12,160 0
40	Adjustments	(202)	0
41	12/31/05 Balance	393,533	230,125
		000,000	250,125
40	2006		
42	Additions	1,844	1,172
43	Retirements	(24,469)	(5,770)
44	Adjustments	0	0
45	12/31/06 Balance	370,908	225,527
	2007		
46	Additions	12,863	444
47	Retirements	(22,879)	(407)
48	Adjustments	(117,009)	98,426
49	Allocations	14,420	14,289
50	12/31/07 Balance	258,303	338,280

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule:

A-5

Page:

1 of 3

Preparer: R Griffin/J Guastella

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

		(1)	(2) Historic:	(3) al Test Yea	(4) ar 2007	(5)	(6) ma Adjust	(7)
Line	Acct		Adjusted		ed & Useful	710101		ed & Usefu
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
1	INTANG	GIBLE PLANT		-			-	· <u>-</u>
2	301.1	Organization	8,164	0.00%	اه	0	0.00%	(
3	302.1	Franchises	245	0.00%	٥١	0	0.00%	,
4	339.1	Other Plant & Misc. Equipment	0	0.00%	ől	0	0.00%	,
5		E OF SUPPLY & PUMPING PLANT	· ·	0.0076	١,	U	0.0076	,
6	303.2	Land & Land Rights	0	0.00%	اه	0	0.00%	•
7	304.2	Structures & Improvements	24,441	0.00%	ŏ	0	0.00%	,
8	305.2	Collect. & Impound Reservoirs	0	0.00%	ŏl	0	0.00%	,
9	306.2	Lake, River & Other Intakes	Ö	0.00%	ől	0	0.00%	
10	307.2	Wells & Springs	21,941	0.00%	ŏ	ő	0.00%	
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	ŏ	ő	0.00%	,
12	309.2	Supply Mains	0	0.00%	ő	0	0.00%	
13	310.2	Power Generation Equipment	15,861	0.00%	ŏĺ	0	0.00%	
14	311.2	Pumping Equipment	25,260	0.00%	ől	ő	0.00%	
15	339.2	Other Plant & Misc. Equipment	20,200	0.00%	ől	0	0.00%	
16		TREATMENT PLANT	v	0.0070	Ĭ	U	0.0070	
17	303.3	Land & Land Rights	6,600	0.00%	0	0	0.00%	
18	304.3	Structures & Improvements	2,422	0.00%	ő	0	0.00%	
19	311.3	Pumping Equipment	0	0.00%	ŏl	0	0.00%	
20	320.3	Water Treatment Equipment	1,307	0.00%	ŏl	0	0.00%	
21	339.3	Other Plant & Misc. Equipment	5,872	0.00%	ől	0	0.00%	
22		MISSION & DISTRIBUTION PLANT	0,012	0.0070	۱	Ů	0.0070	
23	303.4	Land & Land Rights	0	0.00%	اه	0	0.00%	
24	304.4	Structures & Improvements	ő	0.00%	ŏl	ő	0.00%	
25	311.4	Pumping Equipment	0	0.00%	ŏÌ	ő	0.00%	
26	330.4	Distr. Reservoirs & Standpipes	41,177	0.00%	ŏl	ő	0.00%	
27	331.4	Transm. & Distribution Mains	55,669	0.00%	ŏ	ő	0.00%	
28	333.4	Services	5,567	0.00%	o l	Ö	0.00%	
29	334.4	Meters & Meter Installations	9,362	0.00%	ŏ	36,651	0.00%	
30	335.4	Hydrants	7,180	0.00%	ŏ	0	0.00%	
31	336.4	Backflow Prevention	0	0.00%	o l	ő	0.00%	
32	339.4	Other Plant & Misc. Equipment	664	0.00%	ől	Ö	0.00%	
33		AL PLANT	001	0.0070	١	J	0.0070	
34	303.5	Land & Land Rights	0	0.00%	٥١	0	0.00%	
35	304.5	Structures & Improvements	1,737	0.00%	ŏ	Ö	0.00%	
36	340.5	Office Furniture & Equipment	1,188	0.00%	ŏ	Ö	0.00%	
	340.51	Computer Equipment	11,067	0.00%	0	3,408	0.00%	
	341.5	Transportation Equipment	0	0.00%	ől	0,400	0.00%	
39	342.5	Stores Equipment	ŏ	0.00%	ől	ő	0.00%	
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	o l	ő	0.00%	
41	344.5	Laboratory Equipment	0	0.00%	ŏl	0	0.00%	
42	345.5	Power Operated Equipment	ő	0.00%	ŏ	0	0.00%	
43	346.5	Communication Equipment	0	0.00%	ől	0	0.00%	
44	347.5	Miscellaneous Equipment	10,241	0.00%	ő	ő	0.00%	
45	348.5	Other Tangible Plant	(75)	0.00%	ŏ	Ö	0.00%	
		AL	255,889	-		40,059	_	

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Summit Chase
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 A	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. N	No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
	TANGIBLE	E PLANT														
2 301		ganization	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164
3 302		ınchisəs	245	245	245	245	245	245	245	245	245	245	245	245	245	245
4 339 5 SO		ner Plant & Misc. Equipment F SUPPLY & PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 303	3.2 Lar	nd & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304		uctures & Improvements	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441
8 305		llect. & Impound Reservoirs	0	0	0	0	0	Ö	Ď	Ď	· o	0	0	0	0	. 0
9 306		ce, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	Ō	0
10 307		ills & Springs	44,944	44,944	44,944	28,401	28,401	28,401	28,401	28,401	28,401	28,401	28,401	28,401	28,401	32,219
11 308		Itration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	. 0	0
12 309		pply Mains	0	0	0	0	0	0	0	0	0	ō	Ö	0	ō	0
13 310).2 Pov	wer Generation Equipment	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861
14 311	1.2 Pur	mping Equipment	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260
15 339	3.2 Oth	ner Plant & Misc. Equipment	0	0	0	0	0	0	. 0	0	0	0	0	0	0	. 0
		EATMENT PLANT														
17 303	3.3 Lan	nd & Land Rights	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	(110,409)	(2,401)
18 304	4.3 Str.	uctures & Improvements	96,676	92,989	92,989	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	23,388
19 311	1.3 Pur	mping Equipment	0	٥	0	0	. 0	0	0	0	0	0	0	- 0	0	0
20 320		iter Treatment Equipment	1,034	1,034	1,034	1,034	1,034	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,307
21 339	9.3 Oth	er Plant & Misc. Equipment	0	0	0	0	0	9.542	9.542	9.542	9,542	9.542	9,542	9,542	9.542	5.872
22 TR/		ION & DISTRIBUTION PLANT							•	•	·	.,	• -	-•	-,	,
23 303	3.4 Lan	nd & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304	1.4 Str	uctures & Improvements	0	0	0	0	0	0	0	0	0	0	0	o	Ò	0
25 311		mping Equipment	0	0	0	0	0	0	0	0	0	Ō	0	Ō	à	ā
26 330).4 Dis	tr. Reservoirs & Standpipes	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41.177	41,177	41,177	41,177	41,177	41,177	41,177
27 331		nsm. & Distribution Mains	55,868	55,215	55,215	55,215	55,215	55,215	55,215	56,090	56,090	56,090	56.090	56,090	56,090	55,669
28 333	3.4 Ser	vices	5,567	5,567	5,567	5,567	5,567	5,567	5.567	5.567	5.567	5,567	5.567	5,567	5.567	5,567
29 334		ters & Meter Installations	9,542	9,146	9,146	9,146	9,146	9,146	9.146	9,549	9,549	9.549	9.549	9,549	9,549	9.362
30 335	i.4 Hyd	drants	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180
31 336		ckflow Prevention	0	0	0	0	. 0	0	0	0	0	0	0	0	0	0
32 339		er Plant & Misc. Equipment	664	664	664	664	664	664	664	664	664	664	664	664	664	664
	NERAL PI	LANT														
34 303	3,5 Lan	nd & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304		uctures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	Ō	0
36 340		ice Furniture & Equipment	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
37 340		nputer Equipment	0	0	0	0	0	0	. 0	0	0	0	0	0	0	0
38 341	l.5 Trai	nsportation Equipment	0	0	0	0	0	0	0	0	. 0	0	0	0	Ō	0
39 342	2.5 Stor	res Equipment	0	0	0	0	0	0	0	0	0	ō	Ō	Ó	ŏ	Ó
40 343	1.5 Too	ols, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	Ô	0
41 344.		oratory Equipment	0	o	0	0	0	0	0	Ō	Ö	ō	ō	ŏ	ŏ	ō
42 345		ver Operated Equipment	0	0	0	0	0	0	Ō	Ö	ō	ŏ	Õ	ŏ	Ŏ	ō
43 346		nmunication Equipment	Q	0	0	0	O	0	0	0	Ö	Ď	D	Ď	ŏ	Ŏ
44 347		cellaneous Equipment	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241
45 348	s.5 Oth	er Tangible Plant	16,257	16,257	16,257	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,200
4 6 1	TOTAL		_370,908	366,172	366,172	258,704	258,704	268,690	268,690	269,967	269,967	269,967	269,967	269,967	152,958	281,603
47	Sı	ubtotal Land & Land Rights	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	(110,409)	(2,401)

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

Fiorida Public Service Commission

Schedule: A-5 Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/2006	Jan	Feb	Mar	Арг	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1 IN	ITANGIE	BLE PLANT														
2 30	01.1	⊘rganizat ion	8,164	8,164	8,164	8,164	8.164	8,164	8.164	8,164	8,164	8,164	8,164	8.164	8,164	8,164
3 30)2.1 F	Franchises	245	245	245	245	245	245	245	245	245	245	245	245	245	245
4 33	39.1 (⊘ther Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	- 0	0	0
5 SC	DURCE	OF SUPPLY & PUMPING PLANT							-	-	_	_	-	•	•	_
6 30)3.2 L	and & Land Rights	0	0	0	0	O	0	0	0	0	0	0	0	0	0
7 30	14.2 5	Structures & Improvements	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24.441	24.441	24,441
8 30	5.2 (Collect. & Impound Reservoirs	0	0	0	0	Ò	. 0	0	Ò	0	0	0	0	0	0
9 30	X6.2 L	_ake, River & Other Intakes	0	0	0	0	0	0	Ō	Ō	ō	ō	ñ	ō	ň	ñ
10 30	7.2 V	Wells & Springs	34,666	34,666	34,666	18,123	18,123	18,123	18,123	18,123	18,123	18,123	18,123	18,123	18,123	21,941
11 30	08.2 h	nfiltration Galleries & Tunnels	. 0	0	Ó	O	0	0	0	0	0	0	0	0,120	.0,120	2,,5
12 30	9.2	Supply Mains	0	Ó	0	ō	ō	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ő	ň
13 31	0.2 F	Power Generation Equipment	15,861	15.861	15,861	15,861	15.861	15,861	15.861	15.861	15,861	15.861	15.861	15.861	15.861	15.861
14 31	1.2 F	Pumping Equipment	25,260	25,260	25.260	25,260	25,260	25,260	25.260	25.260	25,260	25,260	25,260	25,260	25,260	25,260
15 33	9.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	20,200	25,200	23,200	25,260	25,200	20,200
16 W		REATMENT PLANT	-	•	J	•	·	•	U	v	v	U	U	v	U	U
		and & Land Rights	6,600	6,600	6.600	6.600	6.600	6.600	6.600	6.600	6,600	6,600	6,600	6,600	6,600	6,600
		Structures & Improvements	5.826	2,139	2.139	2,138	2,138	2,138	2,138	2,138	2,138					
		Pumping Equipment	0,020	2,1335 N	2,139	2,130	2,130	2,130	2,136	2,136	2,136	2,138 0	2,138 0	2,138	2,138	2,422
		Vater Treatment Equipment	1.034	1.034	1.034	1,034	1,034	1,478	1,478	1,478		-	-	0	0	0
		Other Plant & Misc. Equipment	1,004	1,054	1,00 4 0	1,034					1,478	1,478	1,478	1,478	1,478	1,307
		SSION & DISTRIBUTION PLANT	v	U	U	U	0	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	5,872
		and & Land Rights	n	n	0	•	•		_		_	_	_	_	_	_
		Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	Ō	0	0
		Pumping Equipment	0	•	0	•	0	•	0	0	Ō	0	Ō	0	0	0
26 33		Distr. Reservoirs & Standpipes	-	0	•	0	0	0	0	0	0	0	0	0	0	0
27 33		ransm. & Distribution Mains	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177
28 33		Farisin: a Distribution Mains	55,868	55,215	55,215	55,215	55,215	55,215	55,215	56,090	56,090	56,090	56,090	56,090	56,090	55,669
			5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567
29 33		Meters & Meter Installations	9,542	9,146	9,146	9,146	9,146	9,146	9,146	9,549	9,549	9,549	9,549	9,549	9,549	9,362
30 33		lydrants	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180
31 336		Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 33		Other Plant & Misc. Equipment	664	664	664	664	664	664	664	664	664	664	664	664	664	664
	ENERAL															
		and & Land Rights	0	Đ	0	0	0	0	0	0	0	0	0	0	0	0
		Structures & Improvements	1,695	1,720	1,720	1,720	1,720	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,737
		Office Furniture & Equipment	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
		Computer Equipment	8,742	9,145	9,964	10,081	10,372	10,596	10,952	11,188	11,912	12,362	12,471	12,965	13,120	11,067
38 34		ransportation Equipment	0	0	0	0	0	0	0	0	0	. 0	Ō	0	0	0
		Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	Ó	Ö	0
40 34		ools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	Ō
41 34		aboratory Equipment	0	0	0	0	0	0	0	0	0	0	Ō	ō	Õ	ō
42 34		ower Operated Equipment	0	0	0	0	0	0	0	0	ō	0	ō	Ŏ	ō	ŏ
43 346		Communication Equipment	0	0	0	0	0	0	0	0	O	0	Ö	Ō	ō	Ö
44 347		liscellaneous Equipment	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241
45 346	8.5 C	Other Tangible Plant	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
46	TOTAL		263,885	259,576	260,396	243,969	244,261	254,501	254,857	256,371	257,095	257,545	257,654	258,147	258,303	255,889
47		Subtotal Land & Land Rights	6,600	6.600	6,600	6,600	6,600	6,600	6,600	6,600						·

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: Page: A-6 1 of 3

Preparer:

R Griffin/J Guastella

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line	Acct			al Test Ye	ar 2007 ed & Useful	Pro For	ma Adjust	ed & Useful	
No.	No.	Account Name	Adjusted Balance	%	Balance	Amount	%	Amount	
1		BIBLE PLANT				rundan		yatioan	
2	351.1	Organization	11,343	0.00%	0	0	0.00%	0	
3	352.1	Franchises	250	0.00%	0	0	0.00%	0	
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	
5 6	353.2	CTION PLANT Land & Land Rights	0	0.00%	0	0	0.00%	0	
7	354.2	Structures & Improvements	13,381	0.00%	ő	0	0.00%	0	
8	355.2	Power Generation Equipment	0	0.00%	ŏ	ŏ	0.00%	ő	
9	360.2	Collection Sewers - Force	770	0.00%	0	0	0.00%	0	
10	361.2	Collection Sewers - Gravity	58,256	0.00%	0	0	0.00%	0	
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	
12 13	363.2	Services to Customers	9,248	0.00%	0	0	0.00%	0	
14	364.2 365.2	Flow Measuring Devices Flow Measuring Installations	0 8,098	0.00% 0.00%	Q 0	0	0.00% 0.00%	0	
15	389.2	Other Plant & Misc. Equipment	0,090	0.00%	٥	0	0.00%	0	
16		M PUMPING PLANT	•	0.0070	ŭ		0.0070	•	
17	353.3	Land & Land Rights	90,925	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	0	0.00%	0	0	0.00%	0	
21	371.3	Pumping Equipment	80,753	0.00%	0	0	0.00%	0	
22 23	389.3	Other Plant & Misc. Equipment MENT AND DISPOSAL PLANT	0	0.00%	0	0	0.00%	0	
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	
25	354.4	Structures & Improvements	27,607	0.00%	ő	0	0.00%	0	
26	355.4	Power Generation Equipment	21,007	0.00%	ő	ő	0.00%	ő	
27	380.4	Treatment & Disposal Equipment	4,435	0.00%	ō	Ö	0.00%	ō	
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	0	0.00%	0	0	0.00%	0	
31		IMED WATER TREATMENT PLANT	_		_			_	
32 33	353.5 354.5	Land & Land Rights Structures & Improvements	0	0.00%	0	0	0.00%	0	
34	355.5	Power Generation Equipment	0	0.00% 0.00%	0 0 i	0	0.00% 0.00%	0	
35	371.5	Pumping Equipment	0	0.00%	ő	0	0.00%	0	
36	374.5	Reuse Distribution Reservoirs	ŏ	0.00%	ő	ő	0.00%	ő	
37	380.5	Treatment & Disposal Equipment	1,833	0.00%	0	ō	0.00%	Ö	
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		IMED WATER DISTRIBUTION PLANT	_		_			_	
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	
42 43	353.6 354.6	Land & Land Rights Structures & Improvements	0	0.00% 0.00%	0	0	0.00%	0	
44	355.6	Power Generation Equipment	0	0.00%	0	Ö	0.00% 0.00%	0	
45	366.6	Reuse Services	o	0.00%	0	ő	0.00%	0	
46	367.6	Reuse Meters & Meter Installations	ō	0.00%	ō	ŏ	0.00%	ō	
47		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 51		AL PLANT	^	0.000/	_	_	0.009/	•	
51 52	353.7 354.7	Land & Land Rights Structures & Improvements	0 13,434	0.00% 0.00%	0	0	0.00% 0.00%	0	
53	390.7	Office Furniture & Equipment	13,434	0.00%	0	0	0.00%	0	
54	390.71	Computer Equipment	10,966	0.00%	0	3,377	0.00%	ő	
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	
59 60	395.7 396.7	Power Operated Equipment Communication Equipment	0	0.00%	0	0	0.00%	0	
60 61	396.7 397.7	Miscellaneous Equipment	0 2,148	0.00% 0.00%	0	0	0.00% 0.00%	0 0	
	398.7	Other Tangible Plant	2,146 2,644	0.00%	0	0	0.00%	0	
			2,017				2.3579	_	
63	TOTA	AL	336,092	-	0	3,377	_	0	
				-			-		

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

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

Summit Chase

Docket No. 080121-WS

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

Florida Public Service Commission

Schedule: A-6

Page: 2 of 3

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.

ine Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No. No.	Account Name GIBLE PLANT	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Average Balance
2 351,1	Organization	11,343	11,343	11,343	11,343	11,343	11,343	11.343	11,343	11,343	11,343	11,343	11,343	11,343	11,343
3 352.1	Franchises	250	250	250	250	250	250	250	250	250	250	250	250	250	250
4 389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	200	200	200	200
	ECTION PLANT									•	•	-	•	•	·
6 353.2	Land & Land Rights	0	a	0	0	O	0	0	0	0	0	0	0	0	0
7 354.2 8 355.2	Structures & Improvements	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381
8 355.2 9 360.2	Power Generation Equipment Collection Sewers - Force	0 770	0 770	0	0	0	_0	_0	0	0	0	0	0	0	0
10 361.2	Collection Sewers - Gravity	58,258	58,256	770 58,256	770 58,256	770	770	770	770	770	770	770	770	770	770
11 362.2	Special Collecting Structures	30,230	00,200	0	50,250 N	58,256 0	58,256 0	58,256 0	58,256 0	58, 25 6	58,256 0	58,256 0	58,256 0	58,256 0	58,256 0
12 363.2	Services to Customers	9.248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248
13 364.2	Flow Measuring Devices	0	C	0	0	0	0	0	0,210	0,2.10	0,240	0	2,240	4,270	0,240
14 365.2	Flow Measuring Installations	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098
15 389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	۵	0	· o	0	0	0
	M PUMPING PLANT	_	_												
17 353.3 18 354.3	Land & Land Rights Structures & Improvements	0	0	0	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	69,942
19 355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	Ō	0	0
20 370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 371,3	Pumping Equipment	81,128	80,722	80,722	80,722	80,722	80,722	80,722	0 80,722	0 80,722	0 80,7 2 2	0	0	0	0 80,753
22 389.3	Other Plant & Misc. Equipment	0.,.20	0,722	00,122	0	C C	00,722	0,722	00,722	00,722	00,722	80,722 0	80,722 0	80,722 0	80,753
23 TREAT	MENT AND DISPOSAL PLANT		•	-	•	•	•	•		•	v	•	٠	U	U
24 353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	٥
25 354.4	Structures & Improvements	20,106	20,106	20,106	20,106	20,106	20,106	20,106	20,106	20,106	20,106	20,106	20,106	27,607	20,683
26 355,4	Power Generation Equipment	C	0	0	0	0	0	0	0	0	· o	0	0	0	0
27 380.4	Treatment & Disposal Equipment	4,161	4,161	4,161	4,161	4,161	4,606	4,606	4,606	4,606	4,606	4,606	4,606	4,606	4,435
28 381.4 29 382.4	Plant Sewers Outfall Sewer Lines	0	0	0	0	o	o.	C	0	0	0	0	0	0	0
0 389.4	Other Plant & Misc, Equipment	0	0 0	0	0 0	0	0	0	0	0	0	0	0	0	0
	IMED WATER TREATMENT PLANT	U	U	U	U	0	0	0	0	0	0	0	0	0	0
32 353.5	Land & Land Rights	0	п	0	0	o	Ó	0	0	O	٥	0	0	0	n
33 354.5	Structures & Improvements	ă	ō	ő	Ö	ŏ	ő	0	ŏ	0	Ö	0	0	0	U
34 355.5	Power Generation Equipment	C	ō	ō	ŏ	ō	ŏ	ŏ	ŏ	ŏ	ő	ň	Ö	ő	ű
35 37 1. 5	Pumping Equipment	0	0	0	0	0	0	ō	ō	ŏ	ō	ā	ŏ	ŏ	ő
36 374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	O	O	ō	ō	ā	ŏ	ō	ŏ
37 380.5	Treatment & Disposal Equipment	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833
38 381.5 39 389.5	Plant Sewers	0	0	0	0	0	0	0	0	O O	0	0	0	0	0
	Other Plant & Misc. Equipment MED WATER DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1 352.6	Franchises	n	n	0	0	ń	0	0	0	0	•		_	_	_
2 353.6	Land & Land Rights	ů	ŏ	ő	Ô	ñ	ő	0	0	0	G n	0	0	0	0
3 354.6	Structures & Improvements	ő	ő	Õ	ŏ	ő	a	ů	n	0	Ó	0	0	0	0
4 355.6	Power Generation Equipment	0	Č	ō	ō	ŏ	ů	ŏ	ŏ	ő	ň	ň	ő	ŭ	ŏ
5 366.6	Reuse Services	0	C	0	0	0	0	0	Ô	Ō	ŏ	ō	ŏ	ő	ă
6 367.6	Reuse Meters & Meter Installations	0	0	o	o	0	O	0	0	0	0	0	0	Ö	ō
7 371.6	Pumping Equipment	a	0	0	o	0	0	0	0	0	0	0	0	0	0
8 375.6 9 389.6	Reuse Transmission & Distr. Sys.	C	0	0	0	0	0	0	0	0	C	0	0	0	0
	Other Plant & Misc. Equipment AL PLANT	o	0	0	o	0	0	O	0	0	0	0	0	0	0
1 353.7	Land & Land Rights	n	0	0	o	0	o	0	0	O			_		_
2 354.7	Structures & Improvements	12.160	12,160	12,160	12.160	12,160	12,160	12,160	12,160	12,160	0 12,1 6 0	12.180	10.150	40.460	40.460
3 390.7	Office Furniture & Equipment	12,100	12,100	12,100	12,160	12,100	12,160	12,100	12,160	12,160	12,160	12,1 6 0	12,160 n	12,160	12,160
4 390.71	Computer Equipment	ŏ	ŏ	ŏ	ŏ	ő	ő	ŏ	ő	0	0	0	0	0	0
5 391.7	Transportation Equipment	ō	ō	ō	ō	ŏ	õ	ŏ	ŏ	ŏ	ŏ	ő	ŏ	ň	n
6 392.7	Stores Equipment	0	0	0	o	0	ō	ō	ò	ő	ŏ	ŏ	ŏ	ő	ŏ
7 393.7	Tools, Shop & Garage Equipment	O	0	0	0	0	0	0	ō	Ö	ō	ō	ō	ō	ŏ
8 394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	o	0	ō	0	ō
9 395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	o	0	0	0	0
0 396.7 1 397.7	Communication Equipment Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 398.7	Other Tangible Plant	2,148 2, 644	2,148 2,644	2,148 2,644	2,148 2,644	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148
. 0.0.	Anna randina ciant	4,074	4,074	2,044	2,044	2,644	2,844	2,644	2,644	2,644	2,844	2,644	2,644	2,644	2,644
3 TOT		225,527	225,121	225,121	316,046	316,046	316,490	316,490	316,490	316,490	316,490	316,490	316,490	323,991	295,945
4	Subtotal Land & Land Rights	0	0	0	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	89,942
							-	-					,	,	,

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance Summit Chase

Docket No. 080121-WS

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

Florida Public Service Commission

Schedule: A-6 3 of 3

Page: Preparer: Test Year and R Griffin/J Guastella

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

ne Acct	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No. Account Name INTANGIBLE PLANT	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Average Belance
351.1 Organization	11,343	11,343	11,343	11,343	11,343	44 240	44.040	44.545						
352.1 Franchises	250	250	250	250	250	11,343 250	11,343 250	11,343	11,343	11,343	11,343	11,343	11,343	11,3
389.1 Other Plant & Misc. Equipment	0	0	-00	0	0	250	25U 0	250 0	250 0	250 0	250 0	250	250	2
COLLECTION PLANT			_	•	•	v	•	U	U	U	U	0	0	
353.2 Land & Land Rights 354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
The second of a hipiotenions	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,3
355.2 Power Generation Equipment 360.2 Collection Sewers - Force	0 770	0	0	0	0	0	0	0	0	0	0	0	Ó	
361.2 Collection Sewers - Gravity	58,256	770 58,256	770	770	770	770	770	770	770	770	770	770	770	7
1 362.2 Special Collecting Structures	30,230 0	36,236	58,256 0	58,256 0	58,256 0	58,256 0	58,256	58,256	58,256	58,256	58,256	58,256	58,256	58,2
2 363.2 Services to Customers	9,248	9,248	9,248	9,248	9,248	9,248	0 9,248	0 240	0	0	0	0	. 0	
3 364.2 Flow Measuring Devices	a a	0	0	0	9, <u>240</u>	9,240 0	3,240	9,248 0	9,248 0	9,248 0	9,248 0	9,248	9,248	9,2
365.2 Flow Measuring Installations	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	0 8,098	0 8,098	
389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0,000	0,030	0,030	0,036	0,030	0,0%6	8,0
SYSTEM PUMPING PLANT						-	-	•	·	•		U	Ū	
7 353.3 Land & Land Rights 3 354.3 Structures & Improvements	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,9
354.3 Structures & Improvements 355.3 Power Generation Equipment	0	0	0	0	0	0	0	O	0	0	0	0	0	,-
370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	
371.3 Pumping Equipment	81,128	80,722	0	0	0	0	0	0	0	0	0	0	0	
389.3 Other Plant & Misc. Equipment	01,120	00,722 N	80,722 0	80,722 0	80,722 0	80,722 0	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,7
TREATMENT AND DISPOSAL PLANT	•	•	J	v	U	v	0	0	0	Û	0	0	0	
353.4 Land & Land Rights	0	0	Ð	0	n	0	0	n	n	0	•			
354.4 Structures & Improvements	27,607	27,607	27,607	27,607	27,607	27,607	27.607	27,607	27,607	27,607	0 27.607	0 27.607	0 27,607	27.6
355.4 Power Generation Equipment	0	0	0	0	0	0	0	27,007	21,007	27,507	27,007	27,007	21,607	21,0
380.4 Treatment & Disposal Equipment 381.4 Plant Sewers	4,161	4,161	4,161	4,161	4,161	4,606	4,606	4,606	4,606	4.606	4,606	4,606	4,606	4.4
	0	0	C	0	0	0	0	0	0	0	0,000	4,550	4,000	
	0	0	0	0	0	a	0	0	0	o	ō	ŏ	ŏ	
389.4 Other Plant & Misc. Equipment RECLAIMED WATER TREATMENT PLANT	0	C C	0	0	0	0	0	0	0	0	0	ō	ŏ	
RECLAIMED WATER TREATMENT PLANT 353.5 Land & Land Rights	0	n	٥		_	_	_							
354.5 Structures & Improvements	ů	0	0	0	0	0	0	0	0	Ō	0	0	0	
355.5 Power Generation Equipment	ű	0	0	ů	0	0	0	0	0	0	0	0	0	
371.5 Pumping Equipment	ŏ	ō	ก	Ď	0	0	0	0	0	0	Ō	0	0	
374.5 Reuse Distribution Reservoirs	ō	õ	ŏ	ō	ő	Ö	ñ	0	0	0	0	0	0	
380.5 Treatment & Disposal Equipment	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1.833	1,833	0 1,833	1,8
381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0.000	0.000	1,033	0	1,0
389.5 Other Plant & Misc. Equipment RECLAIMED WATER DISTRIBUTION PLANT	0	0	0	0	0	0	0	Ō	Ō	ō	ŏ	ŏ	ŏ	
352.6 Franchises	0	•	_	_								•	•	
353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	a	
354.6 Structures & Improvements	n	ຄ	n	0	0	0	0	0	0	0	0	0	0	
355.6 Power Generation Equipment	Ö	ő	0	o O	0	0	0	0	0	0	o	0	0	
366.6 Reuse Services	ŏ	ŏ	ŏ	Ô	Ď	ů	0	0	0	0	0	0	٥	
367.6 Reuse Meters & Meter Installations	0	Ō	ō	ŏ	ŏ	ŏ	ŏ	0	0	0	0	0	0	
371.6 Pumping Equipment	C	0	G	ō	ŏ	ŏ	ŏ	ŏ	ň	ů	å	0	0	
375.6 Reuse Transmission & Distr. Sys. 389.6 Other Plant & Misc. Equipment	0	0	0	0	0	ō	ŏ	ŏ	ŏ	ő	ŏ	Ö	ő	
389.6 Other Plant & Misc, Equipment GENERAL PLANT	0	0	0	0	o	0	0	0	ō	ŏ	ō	ŏ	ŏ	
	•	•	_	_							_	_	•	
353.7 Land & Land Rights 354.7 Structures & Improvements	0 13,392	0	0	0	0	0	0	0	0	0	0	0	0	
390.7 Office Furniture & Equipment	13,392	13,417 0	13,417 0	13,417	13,417	13,447	13,447	13,447	13,447	13,447	13,447	13,447	13,447	13,4
390.71 Computer Equipment	8,663	9.062	9,874	9.989	0 10,278	0 10,500	0	0	0	0	0	0	0	
391.7 Transportation Equipment	0,000	0	9,074	37,303 O	0	10,500 Å	10,853 0	11,086 û	11,804 0	12,250	12,358	12,847	13,001	10,9
392.7 Stores Equipment	ő	ŏ	ŏ	ő	ŏ	0	0	0	0	0	0	0	0	
393.7 Tools, Shop & Garage Equipment	ō	ā	ŏ	ŏ	ŏ	ő	0	0	0	0	0	0	0	
394.7 Laboratory Equipment	Ō	ō	ō	ŏ	ŏ	ő	0	0	0	0	0	0	0	
395.7 Power Operated Equipment	0	0	0	ō	ŏ	ŏ	ŏ	ő	ŏ	ŏ	ő	0	0	
396.7 Communication Equipment	0	. 0	0	0	0	ō	ō	ŏ	ŏ	Ö	ŏ	0	0	
397.7 Miscellaneous Equipment 398.7 Other Tangible Plant	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2.1
398.7 Other Tangible Plant	2,644	2,644	2,644	2,644	2,844	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,6
TOTAL	333,849	333,866	334,678	334,793	335,082	335.778	336,131	336,365	337,082	227 604	503 000			
Subtotal Land & Land Rights	90,925	90,925	90,925	90,925						337,528	337,636	338,125	338,280	336,0
	30,323	30,320	50,323	90,920	90,925	90,925	90,925	90,925	90,925	90,925	90.925	90.925	90.925	90,9

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Summit Chase

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TOTAL

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.

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

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

Florida Public Service Commission

Summit Chase Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: A-8
Page: 1 of 2
Preparer: R Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	palances for this system begin with the d	late that rate base was last estab	lished by PSC
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance		
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	47,075	62,797
	1998		
10	Additions	6,536	7,996
11	Retirements	0	0
12	Adjustments	0	0
13	12/31/98 Balance	53,611	70,793
	1999		
14	Additions	10,391	8,289
15		0	0
16	Adjustments	0_	<u> </u>
17	12/31/99 Balance	64,002	79,082
	2000		
18	Additions	10,608	8,320
19	Retirements	0	0
20	Adjustments	0	0
21	12/31/00 Balance	74,610	87,402
	2001	40.504	
22	Additions	12,531	8,320
23	Retirements	0	0
24 25	Adjustments 12/31/01 Balance	97 141	95,722
20	12/3 //UT Datalice	87,141	90,722

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

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Explanation: Schedule A-8 continued

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

Line	(1)	(2) Water Year End	(3) Sewer Year End
No.	Description	Balance	Balance
	2002	· · · · · · · · · · · · · · · · · · ·	
26	Additions	15,011	10,542
27	Retirements	0	0,542
28	Adjustments	0	0
29	12/31/02 Balance	102,152	106,264
	2003		
30	Additions	14,363	10,162
31	Retirements	(2,433)	(331)
32	Adjustments	0	` o´
33	12/31/03 Balance	114,082	116,095
	2004		
34	Additions	15,795	9,648
35	Retirements	0	(1)
36	Adjustments	1	`o´
37	12/31/04 Balance	129,878	125,742
	2005		
38	Additions	17,225	9,330
39	Retirements	(262)	0
40	Adjustments	0	0
41	12/31/05 Balance	146,841	135,072
40	2006		
42 43	Additions	13,185	1,777
44	Retirements	(24,469)	(5,770)
45	Adjustments 12/31/06 Balance	1	0
40		135,558	131,079
46	2007 Additions	11,156	4.040
47	Retirements	(22,879)	4,643
48	Adjustments	(16,273)	(407) 24,484
49	Allocations	2,656	24, 484 2,632
50	12/31/07 Balance	110,217	162,431
		110,211	102,731

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule:

A-9

Page: Preparer:

1 of 3

R Griffin/J Guastella

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

Historical Test Year 2007 Pro Forma Adjus		Non-US	sed and Useful amounts. (1)	(2)	(3)	(4)	(5)	(6)	(7)
Instruction			(1)						
No. Account Name Balance % Balance Amount %	line	Acct					110101		d & Useful
INTANGIBLE PLANT 2 301.1 Organization 1,696 0.00% 0 0.00% 0 0.00% 3 302.1 Franchises 52 0.00% 0 0.00% 0 0.00% 5 SOURCE OF SUPPLY & PUMPING PLANT 0 0.00% 0 0.00% 5 SOURCE OF SUPPLY & PUMPING PLANT 0 0.00% 0 0.00% 0 0.00% 7 304.2 Structures & Improvements 407 0.00% 0 0.00% 0 0.00% 3 305.2 Collect. & Impound Reservoirs 0 0.00% 0			Account Name	•			Amount =		Amount
2 301.1 Organization 1,696 0.00% 0 0 0.00% 4 339.1 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00% 5 SOURCE OF SUPPLY & PUMPING PLANT 6 303.2 Land & Land Rights 0 0.00% 0 0 0.00% 7 304.2 Structures & Improvements 407 0.00% 0 0 0.00% 8 305.2 Collect. & Impound Reservoirs 0 0.00% 0 0 0.00% 0 0 0.00% 8 305.2 Collect. & Impound Reservoirs 0 0.00% 0 0 0.00% 0 0 0.00% 10 307.2 Wells & Springs 13,373 0.00% 0 0 0.00% 11 308.2 Infiltration Galleries & Tunnels 0 0.00% 0 0 0.00% 12 309.2 Supply Mains 0 0.00% 0 0 0.00% 0 0 0.00% 12 309.2 Supply Mains 0 0.00% 0 0 0.00% 0 0 0.00% 13 310.2 Power Generation Equipment 10,570 0.00% 0 0 0.00% 15 339.2 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00% 15 339.2 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00% 18 304.3 Structures & Improvements 18,438 0.00% 0 0 0.00% 18 304.3 Structures & Improvements 18,438 0.00% 0 0 0.00% 19 311.3 Pumping Equipment 0 0.00% 0 0 0.00% 19 331.3 Pumping Equipment 10.00% 0 0 0.00% 0 0 0.00% 19 331.3 Pumping Equipment 0 0.00% 0 0 0.00% 19 331.3 Pumping Equipment 0 0.00% 0 0 0.00% 19 331.3 Pumping Equipment 0 0.00% 0 0 0.00% 19 331.3 Pumping Equipment 0 0.00% 0 0 0.00% 19 331.3 Pumping Equipment 0 0.00% 0 0 0.00% 19 331.3 Pumping Equipment 0 0.00% 0 0 0.00% 19 331.3 Pumping Equipment 0 0.00% 0 0 0.00% 10 0.00% 19 331.3 Pumping Equipment 122 0.00% 0 0 0.00% 19 331.3 Pumping Equipment 122 0.00% 0 0 0.00% 1									7011-011
3 302.1 Franchises	1	INTANG	SIBLE PLANT						
4 339.1 Other Plant & Misc. Equipment 0 0.00% 0 0.00% 5 SOURCE OF SUPPLY & PUMPING PLANT 6 303.2 Land & Land Rights 0 0.00% 0 0 0.00% 7 304.2 Structures & Improvements 407 0.00% 0 0 0.00% 8 305.2 Callect, & Impound Reservoirs 0 0.00% 0 0 0.00% 9 306.2 Lake, River & Other Intakes 0 0.00% 0 0 0.00% 10 307.2 Wells & Springs 13,373 0.00% 0 0 0.00% 11 308.2 Infiltration Galleries & Tunnels 0 0.00% 0 0 0.00% 12 309.2 Supply Mains 0 0.00% 0 0 0.00% 13 310.2 Power Generation Equipment 10,50% 0 0 0.00% 14 311.2 Pumping Equipment 10,00% 0 0	2	301.1	Organization	1,696	0.00%	0	0	0.00%	0
5 SOURCE OF SUPPLY & PUMPING PLANT 0 0.00% 0 0.00% 0 0.00% 7 304.2 Structures & Improvements 407 0.00% 0 0.00% 0 0.00% 8 305.2 Collect. & Impound Reservoirs 0 0.00% 0 0.00% 0 0.00% 9 306.2 Lake, River & Other Intakes 0 0.00% 0 0.00% 0 0.00% 10 307.2 Wells & Springs 13,373 0.00% 0 0.00% 0 0.00% 11 308.2 Infiltration Galleries & Tunnels 0 0.00% 0 0.00% 0 0.00% 12 309.2 Supply Mains 0 0.00% 0 0.00% 0 0.00% 13 310.2 Power Generation Equipment 10,570 0.00% 0 0.00% 13 310.2 Power Generation Equipment 3,894 0.00% 0 0.00% 15 339.2 Other Plant & Miss. Equipment 0 0.00% 0 0.00% 16 WATER TREATMENT PLANT 0 0.00% 0 0.00% 17 303.3 Land & Land Rights 0 0.00% 0 0.00% 18 304.3 Structures & Improvements 18,438 0.00% 0 0.00% 19 311.3 Pumping Equipment 10 0.00% 0 0.00% 0 0.00% 21 320.3 Water Treatment Equipment 112 0.00% 0 0.00% </td <td>3</td> <td>302.1</td> <td></td> <td>52</td> <td>0.00%</td> <td>0</td> <td>0</td> <td>0.00%</td> <td>0</td>	3	302.1		52	0.00%	0	0	0.00%	0
6 303.2 Land & Land Rights	4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
7 304.2 Structures & Improvements	5	SOURC	E OF SUPPLY & PUMPING PLANT						
8 305.2 Collect. & Impound Reservoirs 0 0.00% 0 0 0.00% 0 0 0.00% 10 307.2 Wells & Springs 13,373 0.00% 0 0 0.00% 11 308.2 Infiltration Galleries & Tunnels 0 0.00% 0 0 0.00% 12 309.2 Supply Mains 0 0.00% 0 0 0.00% 0 0 0.00% 13 310.2 Power Generation Equipment 10,570 0.00% 0 0 0.00% 14 311.2 Pumping Equipment 3,894 0.00% 0 0 0.00% 15 339.2 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00% 16 WATER TREATMENT PLANT 17 303.3 Land & Land Rights 0 0.00% 0 0 0.00% 19 311.3 Pumping Equipment 0 0.00% 0 0 0.00% 19 311.3 Pumping Equipment 0 0.00% 0 0 0.00% 19 311.3 Pumping Equipment 1 0 0.00% 0 0 0.00% 19 311.3 Pumping Equipment 1 0 0.00% 0 0 0.00% 19 311.3 Pumping Equipment 1 0 0.00% 0 0 0.00% 19 301.3 Pumping Equipment 1 0 0.00% 0 0 0.00% 19 301.3 Pumping Equipment 1 0 0.00% 0 0 0.00% 19 301.3 Pumping Equipment 1 122 0.00% 0 0 0.00% 19 301.3 Pumping Equipment 1 122 0.00% 0 0 0.00% 19 300.4 DISTRIBUTION PLANT 122 0.00% 0 0 0.00% 10 0.00% 12 303.3 Uand & Land Rights 0 0.00% 0 0 0.00% 10 0.00% 12 303.3 Uand & Land Rights 0 0.00% 0 0 0.00% 10 0.00% 12 303.4 Pumping Equipment 0 0.00% 0 0 0.00% 12 303.4 Pumping Equipment 0 0.00% 0 0 0.00% 12 303.4 Pumping Equipment 0 0.00% 0 0 0.00% 12 303.4 Pumping Equipment 0 0.00% 0 0 0.00% 12 303.4 Pumping Equipment 0 0.00% 0 0 0.00% 12 303.4 Pumping Equipment 0 0.00% 0 0 0.00% 12 303.4 Pumping Equipment 0 0.00% 0 0 0.00% 12 303.4 Pumping Equipment 0 0.00% 0 0 0.00% 12 303.4 Pumping Equipment 0 0.00% 0 0 0.00% 10 0.00% 13 336.4 Macters & Mater Installations 8,552 0.00% 0 0 0.00% 10 0.00% 13 336.4 Backflow Prevention 0 0.00% 0 0 0.00% 10 0.00% 13 336.4 Backflow Prevention 0 0.00% 0 0 0.00% 12 0.00% 13 336.4 Data & Equipment 1,515 0.00% 0 0 0.00% 12 0.00% 13 342.5 Structures & Improvements 138 0.00% 0 0 0.00% 12 0.00% 13 342.5 Structures & Improvements 138 0.00% 0 0 0.00% 12 0.00% 13 342.5 Structures & Improvements 138 0.00% 0 0 0.00% 12 0.00% 13 342.5 Structures & Improvements 1,515 0.00% 0 0 0.00% 12 0.00% 13 342.5 Structures & Improvements 1,515 0.00% 0 0 0.00% 12 0.00% 13 342.5 Structures	6	303.2		0	0.00%	0	0	0.00%	0
9 306.2 Lake, River & Other Intakes				407		0	0		0
10 307.2 Wells & Springs 13,373 0.00% 0 0 0.00% 11 308.2 Infiltration Galleries & Tunnels 0 0.00% 0 0 0.00% 0 0 0.00% 13 310.2 Power Generation Equipment 10,570 0.00% 0 0 0.00% 14 311.2 Pumping Equipment 3,894 0.00% 0 0 0.00% 15 339.2 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00% 16 WATER TREATMENT PLANT				0			0		0
11 308.2 Infiltration Galleries & Tunnels 0 0.00% 0 0 0.00% 12 309.2 Supply Mains 0 0.00% 0 0 0.00% 0 0 0.00% 13 310.2 Power Generation Equipment 10,570 0.00% 0 0 0.00% 14 311.2 Pumping Equipment 3,894 0.00% 0 0 0.00% 15 339.2 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00% 15 339.2 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00% 18 304.3 Structures & Improvements 18,438 0.00% 0 0 0.00% 18 304.3 Structures & Improvements 18,438 0.00% 0 0 0.00% 18 304.3 Structures & Improvement 0 0.00% 0 0 0.00% 20 320.3 Water Treatment Equipment (137) 0.00% 0 0 0.00% 20 320.3 Water Treatment Equipment 122 0.00% 0 0 0.00% 21 339.3 Other Plant & Misc. Equipment 122 0.00% 0 0 0.00% 22 TRANSMISSION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights 0 0.00% 0 0.00% 0 0.00% 24 304.4 Structures & Improvements 0 0.00% 0 0.00% 0 0.00% 25 331.4 Pumping Equipment 0 0.00% 0 0.00% 0 0.00% 25 331.4 Pumping Equipment 0 0.00% 0 0.00% 0 0.00% 26 330.4 Distr. Reservoirs & Standpipes 8,873 0.00% 0 0.00% 0 0.00% 27 331.4 Transm. & Distribution Mains 25,809 0.00% 0 0.00% 0 0.00% 28 333.4 Meters & Meter Installations 8,552 0.00% 0 0.00% 0 0.00% 29 334.4 Meters & Meter Installations 8,552 0.00% 0 0.00% 0 0.00% 3 340.5 Structures & Improvements 192 0.00% 0 0.00% 0 0.00% 3 340.5 Structures & Improvements 138 0.00% 0 0.00% 0 0.00% 3 340.5 Structures & Equipment 1,515 0.00% 0 0.00% 0 0.00% 3 342.5 Stores Equipment 1,515 0.00% 0 0.00% 0 0.00% 4 343.5 Tools, Shop & Garage Equipment 0 0.00% 0 0.00% 0 0.00% 4 345.5 Power Operated Equipment 0 0.00% 0 0.00% 4 345.5 Power Operated Equipment 0 0.00% 0 0.00%				•	0.00%	0	0		0
12 309.2 Supply Mains				13,373	0.00%	0	0	0.00%	0
13 310.2 Power Generation Equipment 10,570 0.00% 0 0.00% 14 311.2 Pumping Equipment 3,894 0.00% 0 0 0.00% 15 339.2 Other Plant & Misc. Equipment 0 0.00% 0 0.00% 18 304.3 Structures & Improvements 18,438 0.00% 0 0.00% 19 311.3 Pumping Equipment 0 0.00% 0 0.00% 20 320.3 Water Treatment Equipment (137) 0.00% 0 0 0.00% 21 339.3 Other Plant & Misc. Equipment 122 0.00% 0 0 0.00% 21 339.3 Other Plant & Misc. Equipment 122 0.00% 0 0 0.00% 21 TRANSMISSION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights 0 0.00% 0 0 0.00% 24 304.4 Structures & Standpipes 8,873 0.00% 0	11	308.2	Infiltration Galleries & Tunnels	0		0	0		0
14 311.2 Pumping Equipment 3,894 0.00% 0 0 0.00% 15 339.2 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00% 17 303.3 Land & Land Rights 0 0.00% 0 0 0.00% 18 304.3 Structures & Improvements 18,438 0.00% 0 0 0.00% 19 311.3 Pumping Equipment (137) 0.00% 0 0 0.00% 20 320.3 Water Treatment Equipment (137) 0.00% 0 0 0.00% 21 339.3 Other Plant & Misc. Equipment 122 0.00% 0 0 0.00% 22 TRANSMISSION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights 0 0.00% 0 0 0.00% 24 304.4 Structures & Improvements 0 0.00% 0 0 0.00% 25 311.4 Pumping Equipment 0 0.00% 0 0 0.00% 26 330.4 Distr. Reservoirs & Standpipes 8,873 0.00% 0 0 0.00% 27	12	309.2		0	0.00%	0	0		0
15 339.2 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00% 16 WATER TREATMENT PLANT 77 303.3 Land & Land Rights 0 0.00% 0 0 0.00% 18 304.3 Structures & Improvements 18,438 0.00% 0 0 0.00% 19 311.3 Pumping Equipment 0 0.00% 0 0 0.00% 0 0 0.00% 20 320.3 Water Treatment Equipment (137) 0.00% 0 0 0.00% 21 339.3 Other Plant & Misc. Equipment 122 0.00% 0 0 0.00% 22 TRANSMISSION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights 0 0.00% 0 0 0.00% 0 0 0.00% 25 311.4 Pumping Equipment 0 0.00% 0 0 0.00% 0 0 0.00% 25 311.4 Pumping Equipment 0 0.00% 0 0 0.00% 0 0 0.00% 26 330.4 Distr. Reservoirs & Standpipes 8,873 0.00% 0 0 0.00% 27 331.4 Transm. & Distribution Mains 25,809 0.00% 0 0 0.00% 29 334.4 Meters & Meter Installations 8,552 0.00% 0 0 0.00% 29 334.4 Meters & Meter Installations 8,552 0.00% 0 0 0.00% 30 335.4 Hydrants 3,409 0.00% 0 0 0.00% 32 339.4 Other Plant & Misc. Equipment 192 0.00% 0 0 0.00% 33 340.5 Structures & Improvements 192 0.00% 0 0 0.00% 36 340.5 Office Furniture & Equipment 1,515 0.00% 0 0 0.00% 343.5 Transportation Equipment 1,515 0.00% 0 0 0.00% 344.5 Transportation Equipment 1,515 0.00% 0 0 0.00% 343.5 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00% 40 343.5 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00% 41 344.5 Laboratory Equipment 0 0.00% 0 0 0.00% 41 344.5 Laboratory Equipment 0 0.00% 0 0 0.00% 41 345.5 Communication Equipment 0 0.00% 0 0 0.00% 41 345.5 Communication Equipment 1,824 0.00% 0 0 0.00% 44 347.5 Miscellaneous Equipment 1,824 0.00% 0 0 0.00% 45 348.5 Other Tangible Plant 13,414 0.00% 0 0 0.00%	13		Power Generation Equipment	10,570	0.00%	0	0	0.00%	0
16 WATER TREATMENT PLANT 17 303.3			Pumping Equipment	3,894		0	0		0
17 303.3 Land & Land Rights 0 0.00% 0 0 0.00% 18 304.3 Structures & Improvements 18,438 0.00% 0 0 0.00% 20 320.3 Water Treatment Equipment (137) 0.00% 0 0 0.00% 21 339.3 Other Plant & Misc. Equipment 122 0.00% 0 0 0.00% 22 TRANSMISSION & DISTRIBUTION PLANT 0 0.00% 0 0 0.00% 24 304.4 Structures & Improvements 0 0.00% 0 0 0.00% 25 311.4 Pumping Equipment 0 0.00% 0 0 0.00% 26 330.4 Distr. Reservoirs & Standpipes 8,873 0.00% 0 0 0.00% 27 331.4 Transm. & Distribution Mains 25,809 0.00% 0 0 0.00% 28 333.4 Services 2,911 0.00% 0 0 0.00% 29 334.4 Meters & Meter Installations 3,552				0	0.00%	0	0	0.00%	0
18 304.3 Structures & Improvements 18,438 0.00% 0 0 0.00% 19 311.3 Pumping Equipment 0 0.00% 0 0 0.00% 20 320.3 Water Treatment Equipment (137) 0.00% 0 0 0.00% 21 339.3 Other Plant & Misc. Equipment 122 0.00% 0 0 0.00% 22 TRANSMISSION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights 0 0.00% 0 0 0.00% 24 304.4 Structures & Improvements 0 0.00% 0 0 0.00% 25 311.4 Pumping Equipment 0 0.00% 0 0 0.00% 26 330.4 Distr. Reservoirs & Standpipes 8,873 0.00% 0 0 0.00% 27 331.4 Transm. & Distribution Mains 25,809 0.00% 0 0 0.00% 28 334.4 Meters & Meter Installations	16		R TREATMENT PLANT						
19 311.3 Pumping Equipment					0.00%	0	0	0.00%	0
20 320.3 Water Treatment Equipment (137) 0.00% 0 0 0.00% 21 339.3 Other Plant & Misc. Equipment 122 0.00% 0 0 0.00% 22 TRANSMISSION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights 0 0.00% 0 0 0.00% 0 0 0.00% 24 304.4 Structures & Improvements 0 0.00% 0 0 0.00% 0 0 0.00% 25 311.4 Pumping Equipment 0 0.00% 0 0 0.00% 0 0 0.00% 26 330.4 Distr. Reservoirs & Standpipes 8,873 0.00% 0 0 0.00% 27 331.4 Transm. & Distribution Mains 25,809 0.00% 0 0 0.00% 28 333.4 Services 2,911 0.00% 0 0 0.00% 29 334.4 Meters & Meter Installations 8,552 0.00% 0 (7,848) 0.00% 335.4 Hydrants 3,409 0.00% 0 0 0.00% 31 336.4 Backflow Prevention 0 0.00% 0 0 0.00% 32 339.4 Other Plant & Misc. Equipment 192 0.00% 0 0 0.00% 33 304.5 Structures & Improvements 138 0.00% 0 0 0.00% 35 304.5 Structures & Improvements 138 0.00% 0 0 0.00% 37 340.51 Computer Equipment 1,010 0.00% 0 0 0.00% 39 342.5 Stores Equipment 1,515 0.00% 0 0 0.00% 39 342.5 Stores Equipment 1,515 0.00% 0 0 0.00% 343.5 Land & Land Rights 0 0.00% 0 0 0.00% 39 342.5 Stores Equipment 0 0.00% 0 0 0.00% 39 342.5 Stores Equipment 0 0.00% 0 0 0.00% 343.5 Transportation Equipment 0 0.00% 0 0 0.00% 343.5 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00% 343.5 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00% 343.5 Down Operated Equipment 0 0.00% 0 0 0.00% 343.5 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00% 343.5 Down Operated Equipment 0 0.00% 0 0 0.00% 343.5 Down Operated Equipment 0 0.00% 0 0 0.00% 343.5 Down Operated Equipment 0 0.00% 0 0 0.00% 343.5 Down Operated Equipment 0 0.00% 0 0 0.00% 343.5 Down Operated Equipment 0 0.00% 0 0 0.00% 343.5 Down Operated Equipment 0 0.00% 0 0 0.00% 343.5 Down Operated Equipment 0 0.00% 0 0 0.00% 343.5 Down Operated Equipment 0 0.00% 0 0 0.00% 348.5 Other Tangible Plant 1,824 0.00% 0 0 0.00% 0 0.00% 348.5 Other Tangible Plant 1,3414 0.00% 0 0 0.00% 0 0.00%				18,438	0.00%	0	0	0.00%	0
21 339.3 Other Plant & Misc. Equipment 122 0.00% 0 0 0.00%	19		Pumping Equipment	0	0.00%	0	0	0.00%	0
22 TRANSMISSION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights 0 0.00% 0 0.00% 24 304.4 Structures & Improvements 0 0.00% 0 0.00% 25 311.4 Pumping Equipment 0 0.00% 0 0.00% 26 330.4 Distr. Reservoirs & Standpipes 8,873 0.00% 0 0 0.00% 27 331.4 Transm. & Distribution Mains 25,809 0.00% 0 0 0.00% 28 333.4 Services 2,911 0.00% 0 0 0.00% 29 334.4 Meters & Meter Installations 8,552 0.00% 0 (7,848) 0.00% 30 335.4 Hydrants 3,409 0.00% 0 0 0.00% 31 336.4 Backflow Prevention 0 0.00% 0 0 0.00% 32 339.4 Other Plant & Misc. Equipment 192 0.00% 0 0 0.00% 33 304.5 Structures & Improvements 138 0.00% 0 0 0.00% 35 304.5 Structures & Improvements 138 0.00% 0 0 0.00% 36 340.5 Office Furniture & Equipment 1,010 0.00% 0 0 0.00% 37 340.51 Computer Equipment 1,515 0.00% 0 0 0.00% 38 341.5 Transportation Equipment 0 0.00% 0 0 0.00% 40 343.5 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00% <tr< td=""><td>20</td><td></td><td>Water Treatment Equipment</td><td>(137)</td><td>0.00%</td><td>0</td><td>0</td><td>0.00%</td><td>0</td></tr<>	20		Water Treatment Equipment	(137)	0.00%	0	0	0.00%	0
23 303.4 Land & Land Rights 0 0.00% 0 0 0.00% 24 304.4 Structures & Improvements 0 0.00% 0 0 0.00% 25 311.4 Pumping Equipment 0 0.00% 0 0 0.00% 26 330.4 Distr. Reservoirs & Standpipes 8,873 0.00% 0 0 0.00% 27 331.4 Transm. & Distribution Mains 25,809 0.00% 0 0 0.00% 28 333.4 Services 2,911 0.00% 0 0 0.00% 29 334.4 Meters & Meter Installations 8,552 0.00% 0 (7,848) 0.00% 30 335.4 Hydrants 3,409 0.00% 0 (7,848) 0.00% 31 336.4 Backflow Prevention 0 0.00% 0 0 0.00% 32 339.4 Other Plant & Misc. Equipment 192 0.00% 0 0 0.00% 33 339.4 Other Plant & Misc. Equipment 192 0.00% 0 0 0.00% 35 304.5 Structures & Improvements 138 0.00% 0 0 0.00% 36 340.5 Office Furniture & Equipment 1,010 0.00% 0 0 0.00% 37 340.51 Computer Equipment 1,515 0.00% 0 12 0.00% 38 341.5 Transportation Equipment 0 0.00% 0 0 0.00% 40 343.5 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00% 41 344.5 Laboratory Equipment 0 0.00% 0 0 0.00% 42 345.5 Power Operated Equipment 0 0.00% 0 0 0.00% 43 346.5 Communication Equipment 0 0.00% 0 0 0.00% 44 347.5 Miscellaneous Equipment 1,824 0.00% 0 0 0.00% 45 348.5 Other Tangible Plant 13,414 0.00% 0 0 0.00%		339.3	Other Plant & Misc. Equipment	122	0.00%	0	0	0.00%	0
24 304.4 Structures & Improvements 0 0.00% 0 0 0.00% 25 311.4 Pumping Equipment 0 0.00% 0 0 0.00% 26 330.4 Distr. Reservoirs & Standpipes 8,873 0.00% 0 0 0.00% 27 331.4 Transm. & Distribution Mains 25,809 0.00% 0 0 0.00% 28 333.4 Services 2,911 0.00% 0 0 0.00% 29 334.4 Meters & Meter Installations 8,552 0.00% 0 0 0.00% 30 335.4 Hydrants 3,409 0.00% 0 0 0.00% 31 336.4 Backflow Prevention 0 0.00% 0 0 0.00% 32 339.4 Other Plant & Misc. Equipment 192 0.00% 0 0 0.00% 33 GENERAL PLANT 1 13 0.00% 0 0 0.00%		TRANS	MISSION & DISTRIBUTION PLANT						
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26 330.4 Distr. Reservoirs & Standpipes 8,873 0.00% 0 0 0.00% 27 331.4 Transm. & Distribution Mains 25,809 0.00% 0 0 0.00% 28 333.4 Services 2,911 0.00% 0 0 0.00% 29 334.4 Meters & Meter Installations 8,552 0.00% 0 0 0.00% 30 335.4 Hydrants 3,409 0.00% 0 0 0.00% 31 336.4 Backflow Prevention 0 0.00% 0 0 0.00% 32 339.4 Other Plant & Misc. Equipment 192 0.00% 0 0 0.00% 33 GENERAL PLANT 3 303.5 Land & Land Rights 0 0.00% 0 0 0.00% 35 304.5 Structures & Improvements 138 0.00% 0 0 0.00% 36 340.5 Office Furniture & Equipment 1,515				0	0.00%	0	0		0
27 331.4 Transm. & Distribution Mains 25,809 0.00% 0 0 0.00% 28 333.4 Services 2,911 0.00% 0 0 0.00% 29 334.4 Meters & Meter Installations 8,552 0.00% 0 (7,848) 0.00% 30 335.4 Hydrants 3,409 0.00% 0 0 0.00% 31 336.4 Backflow Prevention 0 0.00% 0 0 0.00% 32 339.4 Other Plant & Misc. Equipment 192 0.00% 0 0 0.00% 33 GENERAL PLANT 340.5 Land & Land Rights 0 0.00% 0 0 0.00% 35 304.5 Structures & Improvements 138 0.00% 0 0 0.00% 36 340.5 Office Furniture & Equipment 1,010 0.00% 0 0 0.00% 36 340.5 Transportation Equipment 1,515 0.00% 0 0 0.00% 38 341.5 Transportation Equipment <td></td> <td></td> <td></td> <td>•</td> <td>0.00%</td> <td>0</td> <td>0</td> <td></td> <td>0</td>				•	0.00%	0	0		0
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29 334.4 Meters & Meter Installations 8,552 0.00% 0 (7,848) 0.00% 30 335.4 Hydrants 3,409 0.00% 0 0 0.00% 31 336.4 Backflow Prevention 0 0.00% 0 0 0.00% 32 339.4 Other Plant & Misc. Equipment 192 0.00% 0 0 0.00% 33 GENERAL PLANT 0 0.00% 0 0 0.00% 34 303.5 Land & Land Rights 0 0.00% 0 0 0.00% 35 304.5 Structures & Improvements 138 0.00% 0 0 0.00% 36 340.5 Office Furniture & Equipment 1,010 0.00% 0 0 0.00% 37 340.51 Computer Equipment 1,515 0.00% 0 12 0.00% 38 341.5 Transportation Equipment 0 0.00% 0 0 0.00% 40 343.5 Tools, Shop & Garage Equipment 0 0.00% 0 <td>27</td> <td>331.4</td> <td>Transm. & Distribution Mains</td> <td>25,809</td> <td>0.00%</td> <td>0</td> <td>0</td> <td>0.00%</td> <td>0</td>	27	331.4	Transm. & Distribution Mains	25,809	0.00%	0	0	0.00%	0
30 335.4 Hydrants 3,409 0.00% 0 0 0.00% 31 336.4 Backflow Prevention 0 0.00% 0 0 0.00% 0 0 0.00% 32 339.4 Other Plant & Misc. Equipment 192 0.00% 0 0 0.00% 33 GENERAL PLANT 0 0.00% 0 0.00% 0 0 0.0	28	333.4	Services	2,911	0.00%	0	0	0.00%	0
31 336.4 Backflow Prevention 0 0.00% 0 0 0.00% 32 339.4 Other Plant & Misc. Equipment 192 0.00% 0 0 0.00% 33 GENERAL PLANT 0 0.00% 0 0 0.00% 34 303.5 Land & Land Rights 0 0.00% 0 0 0.00% 35 304.5 Structures & Improvements 138 0.00% 0 0 0.00% 36 340.5 Office Furniture & Equipment 1,010 0.00% 0 0 0.00% 37 340.51 Computer Equipment 1,515 0.00% 0 12 0.00% 38 341.5 Transportation Equipment 0 0.00% 0 0 0.00% 39 342.5 Stores Equipment 0 0.00% 0 0 0.00% 40 343.5 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00% 41 344.5 Laboratory Equipment 0 0.00% 0 0<	29		Meters & Meter Installations	8,552	0.00%	0	(7,848)	0.00%	0
32 339.4 Other Plant & Misc. Equipment 192 0.00% 0 0 0.00% 33 GENERAL PLANT 0 0 0.00% 0 0 0.00% 0 0 0.00% 35 304.5 Structures & Improvements 138 0.00% 0 0 0.00% 36 340.5 Office Furniture & Equipment 1,010 0.00% 0 0 0.00% 37 340.51 Computer Equipment 1,515 0.00% 0 12 0.00% 38 341.5 Transportation Equipment 0 0.00% 0 0 0.00% 39 342.5 Stores Equipment 0 0.00% 0 0 0.00% 0 0 0.00% 40 343.5 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00% 41 344.5 Laboratory Equipment 0 0.00% 0 0 0.00% 42 345.5 Power Operated Equipment 0 0.00% 0 0 0.00% 43 346.5 Communication Equipment 0 0.00% 0 0 0.00% 43 346.5 Communication Equipment 1,824 0.00% 0 0 0.00% 45 348.5 Other Tangible Plant 13,414 0.00% 0 0 0.00%	30		Hydrants	3,409	0.00%	0	0	0.00%	0
33 GENERAL PLANT 34 303.5 Land & Land Rights 0 0.00% 0 0 0.00% 35 304.5 Structures & Improvements 138 0.00% 0 0 0.00% 36 340.5 Office Furniture & Equipment 1,010 0.00% 0 0 0.00% 37 340.51 Computer Equipment 1,515 0.00% 0 12 0.00% 38 341.5 Transportation Equipment 0 0.00% 0 0 0.00% 39 342.5 Stores Equipment 0 0.00% 0 0 0.00% 40 343.5 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00% 41 344.5 Laboratory Equipment 0 0.00% 0 0 0.00% 42 345.5 Power Operated Equipment 0 0.00% 0 0 0.00% 43 346.5 Communication Equipment 0 0.00% 0 0 0.00% 44 347.5 Miscellaneous Equipment 1,824 0.00% 0 0 0.00% 45 348.5 Other Tangible Plant 13,414 0.00% 0 0 0.00%		336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
34 303.5 Land & Land Rights 0 0.00% 0 0.00% 35 304.5 Structures & Improvements 138 0.00% 0 0 0.00% 36 340.5 Office Furniture & Equipment 1,010 0.00% 0 0 0.00% 37 340.51 Computer Equipment 1,515 0.00% 0 12 0.00% 38 341.5 Transportation Equipment 0 0.00% 0 0 0.00% 39 342.5 Stores Equipment 0 0.00% 0 0 0.00% 40 343.5 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00% 41 344.5 Laboratory Equipment 0 0.00% 0 0 0.00% 42 345.5 Power Operated Equipment 0 0.00% 0 0 0.00% 43 346.5 Communication Equipment 1,824 0.00% 0 0 0.00% 45 348.5 Other Tangible Plant 13,414 0.00% 0<				192	0.00%	0	0	0.00%	0
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39 342.5 Stores Equipment 0 0.00% 0 0 0.00% 40 343.5 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00% 41 344.5 Laboratory Equipment 0 0.00% 0 0 0.00% 42 345.5 Power Operated Equipment 0 0.00% 0 0 0.00% 43 346.5 Communication Equipment 0 0.00% 0 0 0.00% 44 347.5 Miscellaneous Equipment 1,824 0.00% 0 0 0.00% 45 348.5 Other Tangible Plant 13,414 0.00% 0 0 0.00%				1,515			12		0
40 343.5 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00% 41 344.5 Laboratory Equipment 0 0.00% 0 0 0.00% 42 345.5 Power Operated Equipment 0 0.00% 0 0 0.00% 43 346.5 Communication Equipment 0 0.00% 0 0 0.00% 44 347.5 Miscellaneous Equipment 1,824 0.00% 0 0 0.00% 45 348.5 Other Tangible Plant 13,414 0.00% 0 0 0.00%				0		0	0		0
41 344.5 Laboratory Equipment 0 0.00% 0 0.00% 42 345.5 Power Operated Equipment 0 0.00% 0 0.00% 43 346.5 Communication Equipment 0 0.00% 0 0.00% 44 347.5 Miscellaneous Equipment 1,824 0.00% 0 0.00% 45 348.5 Other Tangible Plant 13,414 0.00% 0 0.00%			• •	-		i i			0
42 345.5 Power Operated Equipment 0 0.00% 0 0 0.00% 43 346.5 Communication Equipment 0 0.00% 0 0 0.00% 44 347.5 Miscellaneous Equipment 1,824 0.00% 0 0 0.00% 45 348.5 Other Tangible Plant 13,414 0.00% 0 0 0.00%									0
43 346.5 Communication Equipment 0 0.00% 0 0 0.00% 44 347.5 Miscellaneous Equipment 1,824 0.00% 0 0 0.00% 45 348.5 Other Tangible Plant 13,414 0.00% 0 0 0.00%						1			0
44 347.5 Miscellaneous Equipment 1,824 0.00% 0 0 0.00% 45 348.5 Other Tangible Plant 13,414 0.00% 0 0.00%									0
45 348.5 Other Tangible Plant 13,414 0.00% 0 0 0.00%				=		i i			0
									0
46 TOTAL 116.062 0 (7.836)	45	348.5	Other Tangible Plant	13,414	0.00%	0	0	0.00%	0
40 TOTAL 116.062 01 (7.836)	40	TAT	Al	440.000	-		/7 000	-	
	46	101	AL	116,062	=	0	(7,836)	-	0

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance Summit Chase Docket No. 980121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9 Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
		GIBLE PLANT														
	301.1	Organization	1,594	1,621	1,648	1,675	1.702	1,730	1,757	1.784	1.811	1,838	1.866	1,893	1,920	1,757
	302.1	Franchises	49	50	50	51	51	52	52	53	53	54	54	55	55	52
	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	Ö	ů,	0	0	
		E OF SUPPLY & PUMPING PLANT								·	•	•	·	-	•	•
	303.2	Land & Land Rights	0	0	0	Ó	0	0	0	0	0	0	0	n	n	(
	304.2	Structures & Improvements	0	68	136	203	271	339	407	475	543	610	678	746	814	407
8 :	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0.0	0.0	0,0	0	0.7	
	306.2	Lake, River & Other Intakes	0	0	0	ō	Ŏ	ō	Õ	ŏ	ŏ	Ď	ő	ő	ő	č
10 3	307.2	Wells & Springs	25,715	25,840	25,964	9,500	9.579	9,658	9.737	9.816	9,894	9,973	10.052	10,131	10,210	13,544
11 3	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0,0.0	0,004	0,570	0,002	0,131	10,210	10,0-
12 3	309.2	Supply Mains	ŏ	ō	ō	n	ň	ŏ	ő	Õ	ő	0	0	ő	ů	č
13 3	310.2	Power Generation Equipment	10.173	10.239	10,305	10,372	10,438	10,504	10,570	10.636	10.702	10,768	10.834	10,900	10.966	10.570
14 3	311.2	Pumping Equipment	3,263	3,368	3,473	3,579	3.684	3,789	3.894	4,000	4.105	4,210	4,315	4,421	4,526	3.894
15 3	339.2	Other Plant & Misc. Equipment	0,200	0	0,.,0	0,0.0	0	0,700	0,024	4,000	4,103	4,210	4,315	4,441	4,520	3,054
16 \	WATER	TREATMENT PLANT	•	•	Ū		·	v	U	U	U	U	U	U	v	u
	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0		•		0	
18 3	304.3	Structures & Improvements	29,233	25.822	26.099	192	198	204	211	217		0	0	0	•	7.007
	311.3	Pumping Equipment	29,200	20,022	20,035	0	190	204	211		223	230	236	242	12,661	7,367
	320.3	Water Treatment Equipment	(165)	(156)	(148)	(139)	(130)	(118)		0	0	0	0	0	0	
	339.3	Other Plant & Misc. Equipment	(100)	(130)	(146)		,		(106)	(94)	(81)	(69)	(57)	(44)	(32)	(103
		MISSION & DISTRIBUTION PLANT	U	U	v	0	0	40	80	119	159	199	239	278	318	110
	303.4	Land & Land Rights	n	0	•		_	_	_	_	_			_		
	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	Ō	0	0	o o	Ō
25 3		Pumping Equipment	0	-	-	0	0	0	0	0	0	0	0	0	0	0
	330.4	Distr. Reservoirs & Standpipes	•	0	0	0	0	0	. 0	0	0	0	0	0	0	0
	331.4	Transm, & Distribution Mains	8,284	8,382	8,480	8,579	8,677	8,775	8,873	8,971	9,069	9,167	9,266	9,364	9,462	8,873
	333.4		26,197	25,666	25,787	25,908	26,029	26,150	26,271	25,460	25,583	25,706	25,829	25,952	26,075	25,893
	334.4	Services	2,842	2,855	2,868	2,882	2,895	2,908	2,921	2,935	2,948	2,961	2,974	2,988	3,001	2,921
		Meters & Meter Installations	8,994	8,643	8,688	8,733	8,777	8,822	8,867	8,248	8,295	8,341	8,388	8,435	8,482	8,593
	335.4	Hydrants	3,330	3,345	3,359	3,374	3,389	3,404	3,419	3,434	3,449	3,464	3,479	3,494	3,509	3,418
	36.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	339.4	Other Plant & Misc. Equipment	179	181	184	187	190	193	195	198	201	204	206	209	212	195
		AL PLANT														
	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304,5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	Q	0	0	0
	340.5	Office Furniture & Equipment	971	977	984	990	997	1,004	1,010	1,017	1,023	1,030	1.037	1.043	1,050	1,010
	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	Ó	0	0	0
	41.5	Transportation Equipment	0	0	0	0	0	0	0	Ō	o	Ö	ō	ō	ō	ŏ
	42.5	Stores Equipment	0	0	0	0	0	0	0	D	Ō	ò	ō	Ď	ŏ	ň
	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	Õ	ō	ō	ň	ŏ	ň	ň
	44.5	Laboratory Equipment	0	0	0	ō	ŏ	ö	ō	ŏ	ŏ	ō	õ	ñ	n	ň
12 3	45.5	Power Operated Equipment	0	0	0	0	0	ō	ō	Ô	ŏ	Ö	ŏ	n	ņ	ň
13 3	46.5	Communication Equipment	Ö	0	ō	ō	ŏ	ō	Õ	ő	ő	ő	Ô	ŏ	ŏ	ň
14 3	47.5	Miscellaneous Equipment	1,483	1,540	1,596	1.653	1,710	1,767	1,824	1,881	1,938	1,995	2,052	2,109	2,166	1,824
45 3	48.5	Other Tangible Plant	13,417	13,553	13,688	13,823	13,958	14,093	14,228	14,362	14,497	14,632	14,767	14,902	15,037	14,227
16	TOTA	м	135,558	131,993	133,163	91.561	92,415	93,313	0/ 0/5			•	•	,	•	•
10	1014	NL	135,556	131,893	133,103	91,561	92,415	93,313	94,210	93,512	94,413	95,314	96,216	97,117	110,430	104,555

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line		(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
1	INTAN	GIBLE PLANT														
2	301.1	Organization	1,594	1,611	1.628	1.645	1,662	1.679	1,696	1.713	1,730	1,747	1,764	1,781	1,798	1,696
3	302.1	Franchises	49	50	50	51	51	52	52	53	53	54	54	55	1,780	52
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	Ô	0	0	0	0	0	0	0	0	0
5	SOURC	CE OF SUPPLY & PUMPING PLANT			-	•	·	•	Ū	•	•	v	· ·	U	U	J
6	303.2	Land & Land Rights	0	0	0	0	0	0	Ð	0	0	0	O	0	0	0
7	304.2	Structures & Improvements	0	68	136	203	271	339	407	475	543	610	678	746	814	407
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	Ö	0	n	0	0.0	5,0	140	017	701
9	306.2	Lake, River & Other Intakes	0	0	0	0	Ò	ō	ŏ	Õ	õ	ŏ	ŏ	ŏ	ŏ	ŏ
10	307.2	Wells & Springs	25,715	25,811	25,907	9,415	9,465	9,515	9,566	9,616	9,666	9,717	9.767	9,817	9.867	13,373
	308.2	Infiltration Galleries & Tunnels	0	0	0	0	. 0	. 0	0	0	0	0	0	0,0.7	0,50,	0
	309.2	Supply Mains	0	0	0	0	0	0	Ō	Ō	Ŏ	ŏ	ă	ŏ	ŏ	ő
	310.2	Power Generation Equipment	10,173	10,239	10,305	10,372	10,438	10,504	10,570	10.636	10,702	10,768	10.834	10.900	10.966	10,570
	311.2	Pumping Equipment	3,263	3,368	3,473	3,579	3,684	3.789	3.894	4.000	4.105	4,210	4,315	4,421	4.526	3.894
	339.2	Other Plant & Misc. Equipment	0	0	0	0	. 0	0	0	0	0	0	.,210	.,	1,020	0
16		R TREATMENT PLANT										-	•	•	•	•
	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Structures & Improvements	41,742	38,060	38,065	12,158	12,163	12,169	12,174	12,180	12,185	12,191	12,197	12,202	12,208	18,438
		Pumping Equipment	0	0	0	0	0	0	0	0	0	. 0	0	0	0	0
	320.3	Water Treatment Equipment	(165)	(161)	(157)	(153)	(149)	(144)	(138)	(132)	(127)	(121)	(116)	(110)	(104)	(137)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	44	88	133	177	221	265	309	353	122
		MISSION & DISTRIBUTION PLANT												•••	000	
	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	Ô	0	0
	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	Ó	ō	ŏ	ō	ō
	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	ō	ō	Ō
	330.4	Distr. Reservoirs & Standpipes	8,284	8,382	8,480	8,579	8,677	8,775	8,873	8,971	9,069	9,167	9,266	9,364	9,462	8,873
	331,4	Transm. & Distribution Mains	26,197	25,652	25,759	25,866	25,973	26,080	26,187	25,362	25,471	25,579	25,688	25,797	25,905	25,809
	333.4	Services	2,842	2,853	2,865	2,877	2,888	2,900	2,911	2,923	2,935	2.946	2,958	2.969	2,981	2,911
	334.4	Meters & Meter Installations	8,994	8,636	8,674	8,712	8,750	8,789	8,827	8,200	8,240	8,280	8.320	8,360	8,399	8,552
	335.4	Hydrants	3,330	3,343	3,356	3,369	3,383	3,396	3,409	3,423	3,436	3,449	3,462	3,476	3,489	3,409
	336.4	Backflow Prevention	Q	0	0	0	0	0	0	0	0	0	0	0	0	0
	339,4	Other Plant & Misc. Equipment	179	181	183	185	188	190	192	194	196	199	201	203	205	192
		AL PLANT														
	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.5	Structures & Improvements	116	120	123	127	130	134	138	141	145	149	152	156	160	138
	340.5	Office Furniture & Equipment	971	977	984	990	997	1,004	1,010	1,017	1,023	1,030	1,037	1,043	1,060	1,010
	340.51	Computer Equipment	630	757	896	1,036	1,180	1,327	1,479	1,635	1,800	1,972	2,145	2,325	2,508	1,515
	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	343.5	Tools, Shop & Garage Equipment	Ō	0	Ō	0	0	0	0	0	0	0	0	0	0	0
	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	345.5	Power Operated Equipment	Ō	0	Ō	0	0	0	0	0	0	0	0	0	0	0
	346.5 347.5	Communication Equipment	0	0		0	0	0	0	0	0	0	0	0	0	0
		Miscellaneous Equipment	1,483	1,540	1,596	1,653	1,710	1,767	1,824	1,881	1,938	1,995	2,052	2,109	2,166	1,824
40	348.5	Other Tangible Plant	13,417	13,417	13,416	13,415	13,415	13,414	13,414	13,413	13,412	13,412	13,411	13,410	13,410	13,414
46	TOTA	AL.	148,813	144,903	145,741	104,078	104,875	105,722	106,573	105,832	106,700	107.574	108.450	109,332	110,217	116,062

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule:

A-10

Page: 1 of 3

Preparer:

R Griffin/J Guastella

0. In the state of	351.1 352.1 389.1 COLLEC 353.2 354.2 355.2 360.2 361.2 362.2 362.2 363.2 364.2 365.2 365.2 365.2 365.3	Account Name SIBLE PLANT Organization Franchises Other Plant & Misc. Equipment CTION PLANT Land & Land Rights Structures & Improvements Power Generation Equipment Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Other Plant & Misc. Equipment	Adjusted Balance 3,180 34 0 1,360 0 (3,012) 27,054 0 4,974	Non-Used % 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	& Useful Balance 0 0 0 0 0 0 0 0 0 0 0	Amount 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	% 0.00% 0.00% 0.00% 0.00% 0.00%	ed & Usefu Amount
11 IN	NTANG 351.1 352.1 389.1 COLLEC 354.2 354.2 361.2 362.2 363.2 365.2 365.2 389.2 389.2 355.3	Organization Franchises Other Plant & Misc. Equipment CTION PLANT Land & Land Rights Structures & Improvements Power Generation Equipment Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Other Plant & Misc. Equipment	3,180 34 0 0 1,360 0 (3,012) 27,054 0 4,974	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0 0 0 0	0 0 0 0	0.00% 0.00% 0.00% 0.00% 0.00%	
22 333 3533 3533 3533 3555 3555 3555 35	351.1 352.1 389.1 COLLEC 353.2 354.2 355.2 360.2 361.2 362.2 363.2 364.2 365.2 365.2 365.2 365.3	Organization Franchises Other Plant & Misc. Equipment CTION PLANT Land & Land Rights Structures & Improvements Power Generation Equipment Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Other Plant & Misc. Equipment	34 0 0 1,360 0 (3,012) 27,054 0 4,974	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0 0 0 0	0 0 0 0	0.00% 0.00% 0.00% 0.00% 0.00%	
33 35 35 35 35 35 35 35 35 35 35 35 35 3	852.1 889.1 COLLEC 853.2 854.2 855.2 861.2 862.2 863.2 864.2 865.2 87STEN 853.3	Franchises Other Plant & Misc. Equipment CTION PLANT Land & Land Rights Structures & Improvements Power Generation Equipment Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Other Plant & Misc. Equipment	34 0 0 1,360 0 (3,012) 27,054 0 4,974	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0 0 0 0	0 0 0 0	0.00% 0.00% 0.00% 0.00% 0.00%	
44 366 355 CC 366 355	889.1 COLLEC 953.2 854.2 855.2 860.2 861.2 863.2 864.2 865.2 889.2 SYSTEN 853.3	Other Plant & Misc. Equipment CTION PLANT Land & Land Rights Structures & Improvements Power Generation Equipment Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Other Plant & Misc. Equipment	0 1,360 0 (3,012) 27,054 0 4,974	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0 0 0	0 0 0	0.00% 0.00% 0.00% 0.00%	
55 CC C	COLLEC 353.2 354.2 355.2 360.2 361.2 362.2 363.2 364.2 365.2 389.2 SYSTEN 353.3 354.3	CTION PLANT Land & Land Rights Structures & Improvements Power Generation Equipment Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Other Plant & Misc. Equipment	0 1,360 0 (3,012) 27,054 0 4,974	0.00% 0.00% 0.00% 0.00% 0.00%	0 0 0	0 0 0	0.00% 0.00% 0.00%	
7 388 3599 360 3611 3661 3612 3666 SY 37 3522 3883 377 3722 38825 3526 3526 3526 3529 3882	853.2 854.2 855.2 860.2 861.2 862.2 864.2 865.2 889.2 SYSTEN 853.3 854.3	Land & Land Rights Structures & Improvements Power Generation Equipment Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Other Plant & Misc. Equipment	1,360 0 (3,012) 27,054 0 4,974	0.00% 0.00% 0.00% 0.00% 0.00%	0 0 0	0 0	0.00% 0.00%	
77 388 3899 3686 3699 3666 3666 3677 3678 3777 3883 3777 3883 3777 3883 3777 3883 3777 3883 3777 3883 3777 3883	854.2 855.2 860.2 861.2 862.2 863.2 864.2 865.2 889.2 SYSTEN 853.3 854.3	Structures & Improvements Power Generation Equipment Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Other Plant & Misc. Equipment	1,360 0 (3,012) 27,054 0 4,974	0.00% 0.00% 0.00% 0.00% 0.00%	0 0 0	0 0	0.00% 0.00%	
388 359 3699 3699 3699 3699 3699 3699 3699	855.2 860.2 861.2 862.2 863.2 864.2 865.2 889.2 SYSTEN 853.3 854.3	Power Generation Equipment Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Other Plant & Misc. Equipment	0 (3,012) 27,054 0 4,974	0.00% 0.00% 0.00% 0.00%	0	0	0.00%	
99 366 11 366 12 366 13 366 14 366 15 38 16 ST 17 35 18 35 19 35 19 37 11 37 12 37 11 37 12 38 12 38 1	360.2 361.2 362.2 363.2 364.2 365.2 389.2 SYSTEN 353.3 354.3	Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Other Plant & Misc. Equipment	(3,012) 27,054 0 4,974	0.00% 0.00% 0.00%	Ö	-		
0 360 11 360 12 366 13 366 14 366 15 388 15 388 19 35 10 37 11 37 12 38 12 38 16 38	361.2 362.2 363.2 364.2 365.2 389.2 SYSTEN 353.3 354.3	Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Other Plant & Misc. Equipment	27,054 0 4,974	0.00% 0.00%		U	0.00%	
11 363 12 363 14 366 15 388 16 S' 17 35 18 35 19 35 19 35 20 37 21 37 22 388 23 TFF 24 35 25 388 26 388 27 388 388 388 388 388 388 388 388 388 388	362.2 363.2 364.2 365.2 389.2 SYSTEN 353.3 354.3 355.3	Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Other Plant & Misc. Equipment	0 4,974	0.00%		Ō	0.00%	
2 36 3 36 4 36 5 38 6 S\17 35 8 35 19 35 20 37 21 37 22 38 23 TF 24 35 25 35 26 35 27 38 28 38 29 38	363.2 364.2 365.2 389.2 SYSTEN 353.3 354.3 355.3	Services to Customers Flow Measuring Devices Flow Measuring Installations Other Plant & Misc. Equipment	4,974		ŏl	0	0.00%	
3 36 4 36 5 38 6 5 38 6 5 35 7 35 8 35 9 35 20 37 21 37 22 38 23 TF 24 35 25 35 26 35 27 38 28 38 29 38	864.2 865.2 889.2 SYSTEN 853.3 854.3	Flow Measuring Devices Flow Measuring Installations Other Plant & Misc. Equipment	•		ŏ	ŏ	0.00%	
14 36 15 38 16 SY 17 35 18 35 19 35 20 37 21 37 22 38 23 TF 24 35 25 35 26 35 27 36 28 36 29 38	865.2 889.2 SYSTEN 853.3 854.3	Flow Measuring Installations Other Plant & Misc. Equipment		0.00%	ŏl	ŏ	0.00%	
5 38 6 SV 17 35 18 35 19 35 20 37 21 37 22 38 23 TF 24 35 25 35 26 35 27 38 28 38 29 38	389.2 SYSTEN 353.3 354.3 355.3	Other Plant & Misc. Equipment	8,205	0.00%	ő	ŏ	0.00%	
16 S\\\\ 17 35 \\\\\ 18 35 \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	SYSTEN 953.3 954.3 955.3		0	0.00%	ōl	ő	0.00%	
17 35 18 35 19 35 20 37 21 37 22 38 23 TF 24 35 25 35 26 35 27 38 28 38 29 38	353.3 354.3 355.3	M PUMPING PLANT			<u> </u>	ŭ	0.0070	
18 35 19 35 20 37 21 37 22 38 23 TF 24 35 25 35 26 35 27 38 28 38 29 38	354.3 355.3	Land & Land Rights	0	0.00%	اه	0	0.00%	
19 35 20 37 21 37 22 38 23 TF 24 35 25 35 26 35 27 36 28 38	355.3	Structures & Improvements	Ō	0.00%	ōl	Ö	0.00%	
20 37 21 37 22 38 23 TM 24 35 25 35 26 36 27 38 28 38 29 38		Power Generation Equipment	Ö	0.00%	ŏĺ	Ö	0.00%	
21 37 22 38 23 TF 24 35 25 35 26 35 27 38 28 38	370.3	Receiving Wells	ō	0.00%	ŏl	Ö	0.00%	
23 TF 24 35 25 35 26 35 27 36 28 36 29 36	371.3	Pumping Equipment	82,995	0.00%	اة	Ö	0.00%	
24 35 25 35 26 35 27 36 28 36 29 36	389.3	Other Plant & Misc. Equipment	0	0.00%	٥l	ō	0.00%	
25 35 26 35 27 38 28 38 29 38	TREATM	MENT AND DISPOSAL PLANT			1	_		
26 35 27 36 28 36 29 36	353.4	Land & Land Rights	0	0.00%	٥١	0	0.00%	
27 38 28 38 29 38	354.4	Structures & Improvements	6,633	0.00%	o l	Ō	0.00%	
8 38 9 38	355.4	Power Generation Equipment	0	0.00%	ol	Ō	0.00%	
9 38	380.4	Treatment & Disposal Equipment	969	0.00%	0	0	0.00%	
	381.4	Plant Sewers	0	0.00%	ol	Ō	0.00%	
	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	
10 38	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	
11 RI	RECLAI	MED WATER TREATMENT PLANT						
35	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	
35 35	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	
4 35	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	
5 37	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	
36 37	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	
37 38	380.5	Treatment & Disposal Equipment	51	0.00%	0	0	0.00%	
	381.5	Plant Sewers	0	0.00%	0	0	0.00%	
	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	
		MED WATER DISTRIBUTION PLANT			İ			
	352.6	Franchises	0	0.00%	0	0	0.00%	
	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	
	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	
	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	
	366.6	Reuse Services	0	0.00%	0	0	0.00%	
	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	
	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	
18 37		Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	
	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	
		AL PLANT	•	0.000	_ [_	A 0	
	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	
2 35		Structures & Improvements	20,517	0.00%	0	0	0.00%	
	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	
	390.71	Computer Equipment	1,501	0.00%	0	12	0.00%	
	391.7	Transportation Equipment Stores Equipment	0	0.00%	0	0	0.00%	
	392.7 393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	
	93.7 894.7	• • • • • • • • • • • • • • • • • • • •	0	0.00%	0	0	0.00%	
	94.7 395.7	Laboratory Equipment Power Operated Equipment	0	0.00%	0	0	0.00%	
	995.7 396.7	Communication Equipment	0	0.00%	0	0	0.00%	
	ereki. f	Miscellaneous Equipment	1,936	0.00% 0.00%	0	0	0.00% 0.00%	
		Other Tangible Plant	617	0.00%		0	U.UU76	
03	397.7 398.7				0	0	0.00%	

Schedule of Sewer Accumulated Depreciation By Primary Account Test Year Average balance Summit Chase

Florida Public Service Commission

Docket No. 089121-WS

Schedule: A-10

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

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

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

Line Acct		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No. No. 1 INTAN	Account Name GIBLE PLANT	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Average Balance
2 351.1	Organization	3,038	3,076	3.114	3.152	3,189	2.007								
3 352.1	Franchises	31	31	31	3,132	3,189	3,227 31	3,265 31	3,303	3,341	3,378	3,416	3,454	3,492	3,265
4 389.1	Other Plant & Misc. Equipment	0	Ó	ó	o,	0	0	0	31 n	31 0	31 0	31 0	31	31	31
	CTION PLANT				•	•	v		v	U	U	U	0	0	C
6 353.2 7 354.2	Land & Land Rights	0	0	C	0	0	0	0	0	0	a	0	0	0	0
8 355.2	Structures & Improvements Power Generation Equipment	1,151	1,188	1,225	1,262	1,300	1,337	1,374	1,411	1,448	1,485	1,522	1,559	1,597	1,374
9 360.2	Collection Sewers - Force	(3,025)	0	0	0	. 0	0	0	0	0	0	0	1,000	0	1,0.7
10 361.2	Collection Sewers - Gravity	(3,025) 26,406	(3,023) 26,528	(3,021)	(3,018)	(3.016)	(3,013)	(3,011)	(3,009)	(3,006)	(3,004)	(3,002)	(2,999)	(2,997)	(3,011
11 362.2	Special Collecting Structures	20,400	20,326 0	26,649 0	26,770 0	26,892	27,013	27 135	27,256	27,377	27,499	27,620	27,741	27,863	27,135
12 363.2	Services to Customers	4,852	4,874	4.897	4.919	0 4,941	0 4,9 6 3	0 4,985	0	0	0	0	0	0	0
13 364.2	Flow Measuring Devices	0	0	0	7,5.5	7,5-1	4,303 C	4,963	5,007 0	5,029 0	5,051 0	5,073 0	5,095	5,117	4,985
14 365.2	Flow Measuring Installations	8,098	8,098	8,098	8,098	8.098	8.098	8,098	8,098	8,098	8,098	8,098	0	0	0
15 389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0,000	0,050	0,040	0.090	8,098 0	8,098 0	8,098 0
17 353.3	M PUMPING PLANT	_					-	-	•	•	·	·	v	0	·
18 354.3	Land & Land Rights Structures & Improvements	0	0	0	25,913	25,913	25,913	25,913	25,913	25,913	25,913	25,913	25,913	25,913	19,933
19 355.3	Power Generation Equipment	0	0	0	0	Q	0	0	0	0	0	0	0	0	0
20 370.3	Receiving Wells	ů	0	0	0	0	Ō	0	0	0	0	0	ō	ō	ō
21 371.3	Pumping Equipment	81,128	80,722	80,722	0 80,722	0	0	0	C	C	. 0	0	0	o	Ó
22 389.3	Other Plant & Misc. Equipment	01,720	00,722	00,722	00,722	80,722 0	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,753
23 TREAT	MENT AND DISPOSAL PLANT	-	•	•	٠	v	0	0	0	0	. 0	0	G	0	0
24 353.4	Land & Land Rights	O	0	0	0	0	0	0	0	0	0	0	_	_	_
25 354,4	Structures & Improvements	6,202	6,264	6,326	6,388	6,450	6,512	6.574	6.636	6.698	6,760	6,822	0	0	0
26 355,4	Power Generation Equipment	Đ	0	0	C	0	0	0	0.000	0,000	0,700	0,022	6,884 0	6,969 O	6,575
27 380.4 28 381.4	Treatment & Disposal Equipment Plant Sewers	848	871	894	917	941	966	992	1,017	1,043	1.069	1,094	1,120	1,145	0 994
29 382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	1,120	7,143	954
30 389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	ō	ŏ	0	ő
	MED WATER TREATMENT PLANT	u	C C	0	0	0	0	0	0	Q	0	0	ŏ	ā	ō
32 353.5	Land & Land Rights	ń	n	0	O	_	_							-	-
33 354.5	Structures & Improvements	ő	0	0	0	0	0	0	0	0	0	0	0	0	0
34 355,5	Power Generation Equipment	ō	ŏ	Ö	ů	Ŏ	0	Û	0	0	0	0	0	0	0
35 371,5	Pumping Equipment	Ō	ŏ	ő	ő	Ö	0	0	υ 0	0	0	0	0	0	0
36 374.5	Reuse Distribution Reservoirs	0	Ō	ō	ő	ŏ	ŏ	ő	0	0	0	0	0	0	0
37 380.5	Treatment & Disposal Equipment	0	8	17	25	34	42	51	59	68	76	85	0 93	0	0
38 381.5 39 389.5	Plant Sewers	0	0	0	O	0	0	0	Ö	0	, o	0	93 0	102	51 0
	Other Plant & Misc. Equipment MED WATER DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	ō	ő	ō	ŏ	0	ŏ
41 352.6	Franchises			_	_								·	•	•
42 353.6	Land & Land Rights	0	0	0	0	0	O.	Ō	0	0	0	0	0	0	O.
354.6	Structures & Improvements	ñ	0	0	0	0	0	o	0	o	O	O	ø	đ	σ
14 355.6	Power Generation Equipment	ŏ	ň	0	0	0	0	0	0	0	0	0	0	0	0
6,686 3	Reuse Services	ō	ō	ő	ő	ŏ	0	0	0	0	0	0	0	0	0
8 367.6	Reuse Meters & Meter Installations	0	ō	ō	ŏ	ŏ	Ď	ñ	ă	0	0	0	0	0	0
7 371.6	Pumping Equipment	O	0	0	0	ŏ	ő	ŏ	ŏ	ŏ	ŏ	0	0	0	0
18 375.6 19 389.6	Reuse Transmission & Distr. Sys.	0	0	0	0	o	0	ō	ō	ŏ	ŏ	ŏ	ů	0	0
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	Ō	ō	ō	ŏ	ň	ň	Ŏ
1 353.7	Land & Land Rights	0	0	_	_							_	·	·	·
2 354.7	Structures & improvements	Ô	32	0	0	0	0	0	0	0	0	o	0	0	0
3 390.7	Office Furniture & Equipment	0	32 0	63 0	95 0	127	159	190	222	254	285	317	349	20,583	1,744
4 390.71	Computer Equipment	å	0	0	0	0	0	0	0	0	0	0	0	O	0
5 391.7	Transportation Equipment	ŏ	ŏ	ŏ	ő	Ů	0	0	0	0	0	0	0	o	0
6 392.7	Stores Equipment	ō	ŏ	ŏ	ŏ	ŏ	0	0	0	0	0	0	0	0	0
7 393.7	Tools, Shop & Garage Equipment	0	ō	ō	ō	ŏ	Ď	Ď	ő	ů	a	ď	0	0	0
8 394.7 9 395.7	Laboratory Equipment	0	0	0	Ö	ŏ	ŏ	ŏ	ŏ	ŏ	0	Ö	0	đ	0
396.7	Power Operated Equipment Communication Equipment	0	0	o	0	0	0	ō	ŏ	ŏ	ŏ	ŏ	0	0	0
	Miscellaneous Equipment	0	0		0	0	0	0	0	0	ō	ō	ō	ő	ŏ
	Other Tangible Plant	1,864 485	1,882 507	1,900 529	1,918	1,936	1,954	1,972	1,990	2,008	2,026	2,043	2,061	2,079	1,972
		*00	307	278	551	573	595	617	639	661	683	705	727	749	617
3 TOTA	L	131,079	131,058	131,444	157,744	158,130	158,518	158.907	159,295	159,683	160.090	468.465			
						.00,.00	100,010	100,307	199,295	129,063	100.072	160,460	160,849	181,463	154,516

Schedule of Sewer Accumulated Depreciation By Primary Account Test Year Average balance Summit Chase

Fiorida Public Service Commission

Schedule: Page:

A-10 3 of 3

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

R Griffin/J Guastella Preparer: Explanation: Provide the month ending Adjusted balances for Sewer Accumulated Depreciation by primary account for each

	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	No.	Account Name BLE PLANT	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	إبال	Aug	Sep	Oct	Nov	Dec-2007	Average Balance
		Organization	3.038	3,062	3,085	3,109	3.133									DOMINO
		Franchises	31	32	3,003	3, 109	3,133	3,156 34	3,180 34	3,204 35	3,227	3,251	3,274	3,298	3,322	3,180
		Other Plant & Misc. Equipment	0	0	ō	0	ő	3 7 0	0	35 0	35 0	36 0	36 0	37	37	. 34
		TION PLANT						•	·	·	v	U	U	0	0	0
		Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	a
		Power Generation Equipment	1,151 0	1,186 O	1,221 0	1,256	1,290	1,325	1,360	1,395	1,430	1,465	1,500	1,534	1,569	1,360
		Collection Sewers - Force	(3,025)	(3,023)	(3,021)	0 (3,019)	(2.047)	0	.0	0	0	0	0	0	0	0
10 36		Collection Sewers - Gravity	26,406	26,514	26,622	26,730	(3,017) 26,838	(3,015) 26,946	(3,012)	(3,010)	(3,008)	(3,006)	(3,004)	(3,002)	(3,000)	(3,012)
	62.2 9	Special Collecting Structures	D	0	0	20,750	20,632	20,946	27,054 0	27,161 0	27,269 n	27,377	27,485	27,593	27,701	27,054
12 36		Services to Customers	4,852	4,873	4,893	4,913	4,934	4,954	4,974	4,994	5,015	0 5,035	0 5,055	0	0	0
	84.2 F 85.2 F	low Measuring Devices	0	0	0	0	0	0	0	0	0,010	0,030	5, 05 5	5,07 6 0	5,0 96 0	4,974 0
		Flow Measuring Installations Other Plant & Misc. Equipment	8,098	8,116	8,134	8,151	8,169	8,187	8,205	8,222	8,240	8,258	8,276	8,293	8,311	8,205
		PUMPING PLANT	0	0	0	0	0	0	0	0	0	ō	-,-,0	0,200	0,311	0,200
17 35		and & Land Rights	0	C C	0		_	_						•	•	•
18 35		Structures & Improvements	ů	o o	0	0	0	0	0	0	0	0	0	0	0	0
19 35		ower Generation Equipment	ŏ	ő	ő	0	0	0	0	0	o	o	0	0	0	0
		Receiving Wells	ō	õ	ŏ	ő	ŏ	0	0	0	0	0	0	0	0	0
21 37		umping Equipment	81,128	81,095	81,469	81,843	82,217	82,590	82,964	83.338	83,711	0 84,085	0 84.459	0	0	
22 38		Other Plant & Misc. Equipment	C	0	O	Ö	Ω	0	0	00,000	03,771	04,063 N	64,459 0	84,833 0	85,206 0	82,995 0
23 TR 24 35		NT AND DISPOSAL PLANT	_						-	•	Ť	·	•	U	U	υ
24 35 25 35		and & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		ower Generation Equipment	6,202 0	6,274 0	6,345	6,417	6,489	6,561	6,633	6,705	6,777	6,849	6,921	6,992	7,064	6,633
27 38		reatment & Disposal Equipment	848	867	0 887	0	0	0	0	0	0	0	0	0	0	0
28 38	1.4 P	lant Sewers		00,	0	906 0	9 2 5	946 0	968	989	1,010	1,032	1,053	1,074	1,096	969
29 38:		Outfail Sewer Lines	ō	ŏ	ŏ	ŏ	Ô	0	0	0	0	0	Ō	0	0	0
30 38	9.4 0	ther Plant & Misc. Equipment	0	ō	ŏ	ŏ	ŏ	ő	0	0 0	0	0	0	0	0	0
31 RE		D WATER TREATMENT PLANT					•	•	·	v	U	U	0	0	0	0
32 35: 33 354		and & Land Rights	0	0	0	0	0	0	0	0	0	0	0	O	0	0
34 35!		tructures & Improvements ower Generation Equipment	0	0	0	0	0	0	0	Ö	ē	ŏ	ő	ů	0	0
35 37		umping Equipment	0 0	0	0	0	0	0	0	0	o	Ö	ō	ă	ă	ñ
36 374		euse Distribution Reservoirs	0	0	0	0	0	C	O O	0	0	0	0	0	ŏ	ō
37 380	0.5 Tr	reatment & Disposal Equipment	o o	A	17	0 25	0 34	0 42	0	0	0	0	0	0	0	0
38 3 81	1.5 PI	lant Sewers	ō	ō	.,	0	0	0	51 0	59 0	68	76	85	93	102	51
39 389	9.5 O	ther Plant & Misc. Equipment	0	ő	ŏ	ŏ	ň	0	0	0	0	0 (0	0	0	0
O RE		D WATER DISTRIBUTION PLANT					_	-	•	•	•		U	0	0	0
41 352 42 353		ranchises	ō	0	O O	0	0	0	0	0	0	٥	n	n	0	0
13 354		and & Land Rights bructures & Improvements	0	0	0	0	0	0	0	0	ō	ŏ	ŏ	Ď	ň	ŏ
4 355		ower Generation Equipment	0	0	0	0	0	0	0	0	0	0	Ö	ŏ	ŏ	ŏ
5 366		euse Services	0	0	0	0	0	0	0	0	0	0	0	0	ō	ō
6 367	7.6 Re	suse Meters & Meter Installations	ŏ	ň	ů	ū	n	0	0	0	0	0	0	o	0	0
7 371		umping Equipment	ō	ŏ	ŏ	ő	ñ	Ú	Û	0	0	0	0	0	0	0
8 375		euse Transmission & Distr. Sys.	0	Ó	č	ŏ	ŏ	ő	ö	ů	0	0	0	0	0	0
9 389		ther Plant & Misc. Equipment	0	o	0	0	ō	ō	ŏ	ŏ	ő	0	0	0	0	0
0 GEI	NERAL F								-	•	·	U	v	U	0	U
2 354	5,7 Lai I7 Sh	and & Land Rights ructures & Improvements	0	0	0	0	0	0	0	0	0	0	0	٥	o	0
3 390	1.7 Of	fice Furniture & Equipment	20,349 0	20,377 0	20,405	20,433	20,461	20,489	20,517	20,546	20,573	20,601	20,629	20,657	20,685	20,517
4 390	1.71 Gg	omputer Equipment	625	751	0 888	0 1,027	0	0	0	0	0	a	0	· o	0	0
5 391		ansportation Equipment	0	, 21	000	1,027	1,169 D	1,315 0	1,466	1,620	1,784	1,954	2,126	2,304	2,485	1,501
5 392	2.7 Sto	ores Equipment	ō	ŏ	ő	ő	Ö	0	0	0	0	0	0	o	0	0
7 393		ols, Shop & Garage Equipment	O	o	ō	ŏ	ő	Ö	Ö	Ö	0	0	0	Q.	0	ō
394		boratory Equipment	C	0	ō	ō	ō	ŏ	ō	ŏ	Ö	0	0	0	0	0
9 395		wer Operated Equipment	0	0	0	0	0	ā	ō	ŏ	ñ	ñ	ŏ	ů	D D	U
396. 397.		ommunication Equipment scellaneous Equipment	0	0	0	0	0	0	Ö	ō	ŏ	ŏ	ő	å	0	0
2 398		eceianeous Equipment her Tangible Plant	1,864	1,876	1,888	1,900	1,912	1,924	1,936	1,948	1,960	1,972	1,984	1.996	2.008	1.936
	Ju	······································	485	507	529	551	573	595	617	639	661	683	705	727	749	817
3 T	TOTAL	•	152,053	152,514	153,394	154,275	155,160	156,050	156,945	157,844	158,752	159,667	160,583	161,506	162,431	
																157,013

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

Summit Chase Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: A-11 Page: 1 of 2

Preparer: R Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin with the date that	rate base was last esta	blished by PSC
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance		
4	12/31/90 Balance		
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	47,874	
	1998		
8	Additions	0	
9	Adjustments	0	
10	12/31/98 Balance	47,874	143,377
10	12/01/30 Dalarioc	41,014	140,011
	1999		
11	Additions	0	0
12	Adjustments	0	0
13	12/31/99 Balance	47,874	143,377
	2000		
14	Additions	0	0
15	Adjustments	0	0
16	12/31/00 Balance	47,874	143,377
10		410,14	140,011
	2001		
17	Additions	0	0
18	Adjustments	0	0
19	12/31/01 Balance	47,874	143,377

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

Florida Public Service Commission

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Explanation: Schedule A-11 continued

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

	(1)	(2)	(3)
Line		Water	Sewer
	5 0	Year End	Year End
No.	Description	Balance	Balance
	2002		
20	Additions	0	0
21	Adjustments	0	0
22	12/31/02 Balance	47,874	143,377
	2003		
23	Additions	0	0
24	Adjustments	0	Ö
25	12/31/03 Balance	47,874	143,377
	2004		
26	Additions	0	0
27	Adjustments	0	0
28	12/31/04 Balance	47,874	143,377
	2005		
29	Additions	0	0
30	Adjustments	0	0
31	12/31/05 Balance	47,874	143,377
	2006		
32	Additions	0	0
33	Adjustments	0	0
34	12/31/06 Balance	47,874	143,377
	2007		
35	Additions	462	459
36	Adjustments	32,682	5,152
37	12/31/07 Balance	81,018	148,988
	Supporting Schodules: A 12		

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: Page:

A-12

1 of 3

Preparer:

R Griffin/J Guastella

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

		(1)	(2) Historic	(3) al Test Ye		(5) Pro For	(6) ma Adjust	(7) ments
Line	Acct		Adjusted	Non-Use	ed & Useful			ed & Useful
No.	No.	Description	Balance	%	Amount	Amount	%	Amount
1		WATER						
2		Cash CIAC:			i			
3		Water Treatment Equipment	80,556	0.00%	0		0.00%	0
4		Meter Fees	0	0.00%	0 [0.00%	0
5		Main Extension Charge	107	0.00%	0		0.00%	0
6	333	Service Installation Fees	0	0.00%	0		0.00%	0
7		Total Cash CIAC	80,663		0	0	_	0
8						···		
9		Property CIAC:						
10		Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11		T&D Mains	0	0.00%	0		0.00%	0
12		Services	0	0.00%	0 }		0.00%	0
13		Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	0		0 (0		0
16				_				
17		Total Water CIAC	80,663	_	0	0		0
18				_			_	
19		SEWER						
20		Cash CIAC:			Ī			
21		Treatment & Disposal Equipment	148,529	0.00%	0]		0.00%	0
22		Other	. 0	0.00%	0		0.00%	0
23		Main Extension Charge	106	0.00%	0		0.00%	0
24	363	Service Installation Fees	0	0.00%	0		0.00%	0
25		Total Cash CIAC	148,635		0	0	_	0
26							_	
27		Property CIAC:						
28		Structures & Improvements	0	0.00%	0		0.00%	0
29		Collection Sewers- Force	0	0.00%	0		0.00%	0
30		Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31		Services to Customers	0	0.00%	0		0.00%	0
32		Lift Stations	0	0.00%	0		0.00%	0
33		Pumping Equipment	0	0.00%	0		0.00%	0
34		Reuse Services	0	0.00%	0		0.00%	0
35		Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%_	0		0.00% _	0
37		Total Property CIAC	0	_	0	0		0
38		T / 1.5		_			_	
39		Total Sewer CIAC	148,635	-	0	0	_	0

Schedule of Water Contributions in Ald of Construction By Classification Test Year Average balance Summit Chase Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12 Page: 2 of 3

Preparer: R Griffin/J Guastelia

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.

ine	Acct		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
Vo,	No.	Description	Line No.	Jan	Feb	Mar	Apr	May _	Jun	Jul	Aug	Sep	Oct	Nov	Oct-2007	Balance
1		WATER														
2		Cash CIAC:														
3			47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	80,556	50,388
4	334		0	0	0	0	0	0	0	0	0	0	0	0	0	. (
5	331		Q.	0	0	0	0	0	0	0	0	0	462	462	462	107
6	333		0	0	0	. 0	0	0	. 0	0	0	0	0	0	. 0	
7	-	Total Cash CIAC	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	48,336	48,336	81,018	50,495
3											•					
9		Property CIAC:														
0		Dist Reservoirs & Standpipes	0	0	0	0	0	ø	0	0	Q	0	0	0	0	1
1	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	(
2			0	0	0	0	0	0	0	0	0	0	0	0	0	(
3	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	335	Hydrants	0	0	0	0	0	00	0	0	0	0	0	0	0	
5		Total Property CIAC	0	0	0	0	0	0	. 0	0	0	0	0	0	0	
6																
7		Total Water CIAC	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,674	47,874	48,336	48,336	81,018	50,49
8																
9		SEWER														
0		Cash CIAC:														
1		Treatment & Disposal Equipment	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	148,529	143,773
2	389	Other	0	0	0	0	0	0	0	0	0	. 0	0	· o	0	(
3		Main Extension Charge	0	O	0	0	0	0	0	0	0	0	459	459	459	106
4	363		0	e_	. 0	G	0	0	0	0	0	0	0	0	0	
5		Total Cash CIAC	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,836	143,836	148,988	143,879
6																
7		Property CIAC:														
В	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	(
9	360	Collection Sewers- Force	n	Λ	0	0	n	0	0	0	0	0	0	ā	0	
_	000			·	U	U		U						-		,
	361	Collection Sewers- Gravity	ŏ	0	0	0	ő	0	ő	0	0	0	0	0	0	
0	361		0	0	v	0	0	•	o o	0	0	0	0	0	0	,
)	361 363	Collection Sewers- Gravity	0	0 0	v	0	0	•	0 0	0 0 0	0 0 0	0 0 0	0 0	0 0 0	0	(
0 1 2	361 363	Collection Sewers- Gravity Services to Customers	0 0 0 0	0 0 0	v	0 0 0	0 0 0	•	0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0
) ! 2	361 363 370	Collection Sewers- Gravity Services to Customers Lift Stations	0 0 0 0	0 0 0 0	v	0 0 0 0	0 0 0 0	•	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0	0
) 1 2 3	361 363 370 371 366	Collection Sewers- Gravity Services to Customers Lift Stations Pumping Equipment	0 0 0 0	0 0 0 0 0	v	0 0 0 0 0	0 0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0
0 1 2 3 4	361 363 370 371 366 375	Collection Sewers- Gravity Services to Customers Lift Stations Pumping Equipment Reuse Services	0 0 0 0 0	0 0 0 0 0	v	0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0	0 0 0 0 0	0 0 0 0 0	•	0 0 0 0 0	0 0 0 0	0 0 0	0
0 1 2 3 4	361 363 370 371 366 375	Collection Sewers- Gravity Services to Customers Lift Stations Pumping Equipment Reuse Services Reuse Transmission & Diet Mains Other Plant Misc Equip	0 0 0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0	0 0 0 0	o	ő	Ŏ		0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000000000000000000000000000000000000
22334	361 363 370 371 366 375	Collection Sewers- Gravity Services to Customers Lift Stations Pumping Equipment Reuse Services Reuse Transmission & Diet Mains	0 0 0 0 0 0	0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0	•	•	•	0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0

Schedule of Water Contributions In Aid of Construction By Classification

Test Year Average balance

Summit Chase 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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	Description	Line No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	10/01/07	Balance
1	WATER														
2	Cash CIAC:														
3 320		80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556
4 334		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 331		0	0	0	0	0	0	0	0	0	0	462	462	462	107
6 333		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash CIAC	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	81,018	81,018	81,018	80,663
8															
9	Property CIAC:														
10 330		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 331		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 333		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 334		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 335	•	0	0	0	0	0	0	0	0	00	. 0	0	00	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	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	81,018	81,018	81,018	80,663
18															
19	SEWER														
20	Cash CIAC:														
21 380		148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529
22 389		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 361		0	0	0	0	0	0	0	0	0	0	459	459	459	106
24 363		0	0	0	0	0	0	0	0	0	0	0	0	. 0	0
25	Total Cash CIAC	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,988	148,988	148,988	148,635
26															
27	Property CIAC:	_		_	_					_					
28 354		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 360		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 361		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 363		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 370		0	0	0	0,	0	0	0	0	0	0	0	0	0	0
33 371		0	0	0	0	0	0	0	0	0	0	0	0	Q	0
34 366		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 375		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 389		0	0	0	0	. 0	0	00	0	0	0	0	0_	0	0
37 38	Total Property CIAC	0	0	0	0	0	0	. 0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	palances for this system begin with the da	te that rate base was last estab	lished by PSC
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance	***************************************	
-			
_	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance		
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance	18,807	56,648
	4000		,
11	1999	4.050	
12	Additions	1,652	5,706
13	Adjustments 12/31/99 Balance	0	0
13	12/31/99 Balance	20,459	62,354
	2000		
14	Additions	1,651	5,965
15	Adjustments	0	0
16	12/31/00 Balance	22,110	68,319
	2001		
17	Additions	1,647	E 004
18	Adjustments	1,047	5,964
19	12/31/01 Balance	23,757	74,283
,,,	THE TOT BUILDING	20,101	14,200

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

Florida Public Service Commission

R Griffin

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-13 Page: 2 of 2

Preparer:

Explanation: Schedule A-13 continued

	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	2002		Datalice
20	Additions	1,580	7.450
21	Adjustments	1,580	7,456
22	12/31/02 Balance	25,337	81,739
		20,337	01,739
23	2003 Additions	4.500	
24		1,589	7,671
25	Adjustments 12/31/03 Balance	0	0
20		26,926	89,410
20	2004		
26	Additions	1,589	7,671
27 28	Adjustments	0	0
20	12/31/04 Balance	28,515	97,081
	2005		
29	Additions	1,590	7,671
30	Adjustments	0	0
31	12/31/05 Balance	30,105	104,751
	2006		
32	Additions	1,590	7,671
33	Adjustments	0	0
34	12/31/06 Balance	31,695	112,422
	2007		
35	Additions	1,995	9,443
36	Adjustments	306	(2,905)
37	12/31/07 Balance	33,996	118,960
	Cumparting Calcadatas, A. 4.4		

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule:

A-14

Page: Preparer: 1 of 3 R Griffin/J Guastella

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line			Adjusted	Non-Use	d & Useful	Pro Fori	ma Adjust	ments ed & Useful
No.		Description	Balance	%	Amount	Amount =	%	Amount
1		WATER			7 47.10 41.70	741100114		7 41100114
2		Cash						
3	320	Water Treatment Equipment	33,002	0.00%	0		0.00%	0
4	334	Meter Fees	0	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	33,002		0	0	_	0
8				_			-	
9		Property			Ï			
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%_	0		0.00%	
15		Total Property	0	_	0	0	_	0
16				_			_	
17		Total Water	33,002	_	0	0	_	0
18				-			=	
19		SEWER			1			
20		Cash						
21	380	Treatment & Disposal Equipment	78,261	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	0	0.00%	0		0.00%	0
24	363		0	0.00%	0		0.00%	0
25		Total Cash	78,261	_	0	0	_	0
26		_					_	
27		Property						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	Ũ
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00% _	0		0.00% _	0
37		Total Property	0	_	0	0	_	0
38		T		_			_	
39		Total Sewer	78,261	_	0	0	_	0

Schedule of Accumulated Amortization of CIAC by Classification Test Year Average Balance Summit Chase Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Florida Public Service Commission

Schedule: A-14

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line Acc	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.		Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
1	WATER														
2	Cash														
	Water Treatment Equipment	31,695	31,827	31,959	32,091	32,223	32,355	32,487	32,619	32,751	32,984	33,217	33,452	33,917	32,583
4 334	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 331	Main Extension Charge	0	0	0	0	0	0	0	O	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	31,695	31,827	31,959	32,091	32,223	32,355	32,487	32,619	32,751	32,984	33,217	33,452	33,917	32,583
8													·····		
9	Property														
10 330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	. 0
11 331		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	O
14 335	Hydrants	0	0	0	0	0	0	0	0	0	G	0	0	Ō	0
15	Total Property AAC	0	0	. 0	0	0	0	0	0	0	0	0	0	0	0
16								,							
17	Total Water AAC	31,695	31,827	31,959	32,091	32,223	32,355	32,487	32,619	32,751	32,984	33,217	33,452	33,917	32,583
18														,'	
19	SEWER														
20	Cash														
21 380	Treatment & Disposal Equipment	112,422	113,061	113,700	114,339	114.978	115,617	116,256	116,895	117,534	118,615	119,696	120,779	81,325	113,478
22 389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 361	Main Extension Charge	0	0	0	0	0	0	0	0	0	Ō	0	ō	ō	ō
24 363	Service Installation Fees	0	Q	0	O	0	0	0	Ö	Ö	Ō	ō	0	ō	0
25	Total Cash AAC	112,422	113,061	113,700	114,339	114,978	115,617	116,256	116,895	117,534	118,615	119,696	120,779	81,325	113,478
26						المستنين أ							.=-,.	0.7,020	
27	Property														
28 354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	Ð
29 360	Collection Sewers- Force	C C	0	0	0	0	0	0	0	Ô	Ŏ	ō	ō	Õ	ŏ
30 361	Collection Sewers- Gravity	0	0	0	0	0	0	0	Ô	0	Ō	ō	0	ō	ň
31 363	Services to Customers	0	0	0	0	0	0	0	0	0	ō	0	ō	Ď	ň
32 370	Lift Stations	0	0	0	0	0	0	0	ā	ō	ō	ō	ō	Ŏ	ñ
33 371	Pumping Equipment	0	0	0	0	Ō	0	Ō	ō	Ŏ	ŏ	õ	ŏ	ň	ñ
34 366		0	o	ō	0	ō	ō	ō	ő	Ö	ő	ů	ő	ň	ñ
35 375		ō	ő	ő	ő	Ö	ō	ő	ő	ő	ō	ő	ñ	n	ņ
	Other Plant Misc Equip	Ō	ō	ā	ō	Ô	ō	ŏ	0	ñ	ő	0	ň	0	0
	Total Property AAC	0	0	0								<u></u>	<u> </u>	<u>v</u> _	
37	(QIA) FIQUEITY AAC	u	U	U	0	0	0	0	Ð	0	n	n.	0	^	ก
37 38	Total Floperty AAC				0	0	0	0	0		0	. 0	0	0	

Schedule of Accumulated Amortization of CIAC by Classification Test Year Average Balance Summit Chase Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Florida Public Service Commission

Schedule: A-14 Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line		(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.		Description	12/01/06	Jan	Feb	Mar	_Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/01/07	Balance
1		WATER														
2		Cash														
3		Water Treatment Equipment	31,922	32,103	32,285	32,466	32,647	32,829	33,010	33,191	33,373	33,554	33,735	33,917	33,995	33,002
4		Meter Fees	0	0	Ð	Đ	0	0	0	0	0	0	0	0	0	0
5		Main Extension Charge	0	0	0	0	0	0	0	0	0	0	1	1	1	0
6	333	Service Installation Fees	0	0	0	0	0	0	0_	0	0	0	0	0	0	0_
7		Total Cash AAC	31,922	32,103	32,285	32,466	32,647	32,829	33,010	33,191	33, <u>37</u> 3	33,554	33,736	33,918	33,996	33,002
8																
9		Property														
10		Dist Reservoirs & Standpipes	O	0	0	0	0	0	0	0	0	0	0	Ð	0	0
11	331		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333		0	0	0	0	Q	0	a	0	0	ง	Đ	0	0	0
13		Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	00	0	00	0	0		0	0	0	0
15		Total Property AAC	0	0	0	0	<u> </u>	0	0	0	_0	0	0	0	0	0
16						- 4										
17		Total Water AAC	31,922	32,103	32,285	32,466	32,647	32,829	33,010	33,191	33,373	33,554	33,736	33,918	33,996	33,002
18		A-14-5-														
19		SEWER														
20		Cash	=	** ***			=				·					
21	380		71,882	72,425	72,968	73,511	74,054	74,597	75,141	75,684	76,227	76,770	77,313	77,856	118,959	78,261
22	389		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	U	0	0	0	0	0	1	1	1	0
24	363	Service Installation Fees	- 0	70.405	70.000	70.544	31.051	0	0	0	0	0	0	0	0	0
25 26		Total Cash AAC	71,682	72,425	72,968	73,511	74,054	74,597	75,141	75,684	76,227	76,770	77,314	77,857	118,960	78,261
27		Granaut.														
28	254	Property Structures & Improvements	0	0	0		^		•	٥	0	•				_
29	360		0	0	0	u n	0	0	U	0	0	U	0	U	U	0
30	361		u	u n	0	0	v	0	U O	U	0	U O	U	0	0	0
31			0	0	0	0	Ü	U	U	U	0	0	U	U	U	0
32		Lift Stations	0	0	u o	0	0	Ů	0	0	U	0	U	U	U	U
33		Pumping Equipment	0	0	0	Ü	0	0	Ů	Û	0	Ů,	0	Ū	U	U
34	366		0	0	0	0	0	U	0		0	U O	0	U	U	0
35	375		0	0	0	0	0	0	0	0	0	U	Ü	Ü	U	0
36		Other Plant Misc Equip	0	0	0	0	0 n	0	0	0	0	U N	0	0	0	0
37	309	Total Property AAC	- 0	0	0	0	0	0	······································		0			0		
38		rotal Property AAC		<u> </u>	<u> </u>			U	0	0	U	0		0	0	0
39		Total Sewer AAC	71,882	72,425	72,968	73,511	74,054	74.597	75,141	75,684	76,227	76,770	77,314	77,857	149 000	70.004
Ja		IUDI SEMEI MAC	/ 1,002	12,440	12,500	10,011	14,004	14,081	70,141	10,064	10,221	/0,//0	//,314	//,60/	_118,960	78,261

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

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

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

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

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

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

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

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

Schedule of Water and Sewer Advances for Construction Annual Balances Subsequent to Last Established Rate Base Florida Public Service Commission

Summit Chase Docket No. 080121-WS 0

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

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

· · · · · · ·	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	<u>Balance</u>	<u>Balance</u>

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

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

	(1)	(2)	(3)
Line			2007
No.		12/31/06	Average
1 2	Balance Sheet Accounts For All Systems:		
3	Accounts Receivable - Customer	4 950 777	4 070 000
4	Allowance for Bad Debts	1,850,777	1,870,929
5	Temporary Investments	(60,221)	(100,908)
6	Materials & Supplies	0	392
7	Unbilled Revenues	0 650 007	706 590
8	Prepayments	659,907 153,113	706,580 181,073
9	(lebaymonto	153,113	101,073
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11	TOTAL CONNENT ACCETO	2,003,376	2,000,007
12	Less:		
	Accounts Payable	2,281,410	799,218
	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17	The Control of Control of Control	400,000	0/5,431
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19	TO THE OUT THE STATE OF THE STA	2,140,010	330,402
• • •	Total Working Capital Balance Sheet Accounts- All		
20	Systems	455,503	2,321,615
21	•	100,000	2,021,010
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all syste	ame in Anua I Itiliza	e El Inc
24	Allocation Percentage - Water	0.588%	0.580%
25	Assets Allocated - Water (line 10 x line 23)	15,320	0.50070
26			15 407
27		•	15,407
28	(Less)Liabilities Allocated - Water (line 18 x line 23)	(12,639)	15,407 (1,950)
	(Less)Liabilities Allocated - Water (line 18 x line 23)	(12,639)	(1,950)
29	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer	(12,639) 0.583%	(1,950) 0.574%
29 30	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17)	(12,639) 0.583% 15,180	0.574% 15,267
29 30 31	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer	(12,639) 0.583%	(1,950) 0.574%
30	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17)	(12,639) 0.583% 15,180	0.574% 15,267
30 31	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts:	(12,639) 0.583% 15,180	0.574% 15,267
30 31 32	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17)	(12,639) 0.583% 15,180 (12,525)	(1,950) 0.574% 15,267 (1,933)
30 31 32 33	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense	(12,639) 0.583% 15,180	0.574% 15,267
30 31 32 33 34	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer	(12,639) 0.583% 15,180 (12,525)	(1,950) 0.574% 15,267 (1,933)
30 31 32 33 34 35	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water	(12,639) 0.583% 15,180 (12,525)	(1,950) 0.574% 15,267 (1,933)
30 31 32 33 34 35 36 37 38	Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water	(12,639) 0.583% 15,180 (12,525)	(1,950) 0.574% 15,267 (1,933)
30 31 32 33 34 35 36 37	Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets	0.583% 15,180 (12,525)	(1,950) 0.574% 15,267 (1,933) 0 0
30 31 32 33 34 35 36 37 38 39 40	Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water	0.583% 15,180 (12,525)	(1,950) 0.574% 15,267 (1,933) 0 0
30 31 32 33 34 35 36 37 38 39 40 41	Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water	0.583% 15,180 (12,525)	(1,950) 0.574% 15,267 (1,933) 0 0
30 31 32 33 34 35 36 37 38 39 40 41 42	Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer	0.583% 15,180 (12,525)	0.574% 15,267 (1,933) 0 0 0
30 31 32 33 34 35 36 37 38 39 40 41 42 43	Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits	0.583% 15,180 (12,525) 0 0	(1,950) 0.574% 15,267 (1,933) 0 0 0
30 31 32 33 34 35 36 37 38 39 40 41 42 43	Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits Water Sewer	0.583% 15,180 (12,525) 0 0	0.574% 15,267 (1,933) 0 0 0
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits Water Sewer Total Balance Sheet CWC-this system	0.583% 15,180 (12,525) 0 0 0 0	0.574% 15,267 (1,933) 0 0 0 0 2,133 2,971
30 31 32 33 34 35 36 37 38 39 40 41 42 43	Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits Water Sewer	0.583% 15,180 (12,525) 0 0	0.574% 15,267 (1,933) 0 0 0

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Fiorida Public Service Commission

Summit Chase

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS	Prior Year 12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1	Utility Plant	85,966,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,675	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,598
3	Utility Plant Acquisition														
4	_														
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6 7 8	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
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	0.000.004
12	OTHER FITTSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271.853	304,160	284.090	506.591	333,233	257.874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,607,823	1,833,110	1.896.851	2,019,818	2.089.363	1,802,602	2,346,154	2,126,091	1,495,145	1.870.490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)		(757,300)
	Temporary Investments		5,092												392
	Materials & Supplies	•	-	-	-	-	-	-	-	-	-	-	•	-	-
20	Unbilled Revenue	659,907	670,701	609,769	699,092	746,285	831,743	829,001	749,130	783,217	645,341	656,591	616,494	688,269	706,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	Other Current Assets		2,490	13,225	17,062	43		1,278	1,852	8,671	2,354	3,303	6,359	14,267	5,454
23 24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	4 000 000	4 404 004	4 000 740	4.644.436	0.400.004	204 600	4 704 040	4 000 407
25	TOTAL CURRENT ASSETS	039,018	(31,300	1,400,100	363,105	1,515,547	1,635,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
26	Prelim Survey & Investigation Chas	2.695	2,695	2.695	2,695	2.695		3,025	5,302	104.923	106,243	145,695	146,751	150,924	52.026
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,628,699	1,825,590	1,939,511	2.033.013	2.163.119	2,196,340	2.189.455	115,935	135,972	144,201	196,273	1,352,369
28	Regulatory Assets	1,902,193	1.865.647	1,829,101	1,792,556	1,756,010	1,719,463	1.682,918	1.652.285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,612	464,714	454,054	443,845	426,275	411,422	386,609	508,769	461,047
30								_	-		•				
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
32 33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77.683.061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Agua Florida

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

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

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

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	Liabilities	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued					,	•								
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,986	928,358	1.650.430	1,701,590	2,419,162	2,577,369	979.027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	
5	Other Equity Capital					• • • •		• • • •		, , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(, , - ,	,	,,,	1	•
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	577,877	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														•
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,085
	Accrued Dividends														-
	Customer Deposits	582,055	574,701	563,299	551,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517, 66 0
	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 CHIRDRENT 4 400 HARRISTICS	0.700.400	200 000	4 4 5 4 5 5											
20	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
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)		(11,646,361)	(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
	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	15,2 <u>95,6</u> 49	15,252,216	15,195,906	15,131,440	15,071,929	15,060,730	14,996,863	14,995,876	15,248,957	15,212,627
29	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689									

Summit Chase NET OPERATING INCOME

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

Schedule of Water Net Operating Income

Florida Public Service Commission

Summit Chase
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule:

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S Szczygiel

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

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6)	(7) Requested	(8) Requested	(9)
Line		Books	Test Year	Test Year	Pro Forma	Pro Forma	Revenue	Annual	Supporting
No.	Description	2007	Adjustment	2007	Adjustments	Adjusted	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	43,301	(306)	42,995	0	42,995	52,592	95,587	B-4, E-2
2	Operation & Maintenance	41,904	11,629	53,533	6,920	60,453	777	61,230	B-5
3	Depreciation, net of CIAC Amort.,U&U	9,160	(1,038)	8,122	1,200	9,322	0	9,322	B-13
4	Amortization	0	O O	0	0	0	0	0	B-3
5	Taxes Other Than Income	4,564	1,196	5,759	(2,620)	3,140	2,367	5,507	B-15
6	Provision for Income Taxes	(4,755)	(5,425)	(10,180)	(2,544)	(12,724)	19,075	6,351	C-1, B-3
7	OPERATING EXPENSES	50,873	6,362	57,235	2,957	60,191	22,218	82,410	•
8	NET OPERATING INCOME	(7,572)	(6,667)	(14,239)	(2,957)	(17,196)	30,374	13,178	
9	RATE BASE	159,136	(51,379)	107,756	56,901	164,658		164,658	A-1
10	RATE OF RETURN	-4.76%	· · · · · · · · · · · · · · · · · · ·	-13.21%	·	·	:	8.00%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule:

B-2

Page: Preparer: 1 of 1 S Szczygiel

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

**	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6)	(7) Requested	(8) Requested	(9)
Line No.	Description	Books 2007	Test Year Adjustment	Test Year 2007	Pro Forma Adjustments	Pro Forma Adjusted	Revenue Adjustment	Annual Revenues	Supporting Schedules
			7 (0) (0) (1)	2007	/ Kajaotinionio	, tajaotoa	/ lajuotinoiti	1.1010111100	0011000100
1	OPERATING REVENUES	42,012	(240)	41,772	0	41,772	27,433	69,205	B-4, E-2
2	Operation & Maintenance	142,825	(68,494)	74,332	6,681	81,012	405	81,417	B -6
3	Depreciation, net of CIAC Amort.,U&U	(4,800)	(31,493)	(36,293)	281	(36,011)	0	(36,011)	B-14
4	Amortization	O O	0) O	0	o o	0	, o	B-3
5	Taxes Other Than Income	1,436	3,235	4,671	1,256	5,927	1,234	7,161	B-15
6	Provision for Income Taxes	(37,591)	36,312	(1,279)	(3,261)	(4,540)	9,950	5,410	C-1, B-3
7	OPERATING EXPENSES	101,870	(60,439)	41,431	4,956	46,388	11,590	57,977	
8	NET OPERATING INCOME	(59,859)	60,199	341	(4,956)	(4,616)	15,844	11,228	
9	RATE BASE	111,028	13,982	125,010	12,290	137,300		137,300	A-2
10	RATE OF RETURN	-53.91%	=	0.27%		·	!	8.18%	

Florida Public Service Commission

Summit Chase Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: B-3
Page: 1 of 4
Preparer: S Szczygiel

Historical [X] Projected []

Line		(1)		(2) 2007	(3) 2007	(4) Supporting
No.	Acct	Description Description		Water	Sewer	Schedules
1 2	A	TEST YEAR ADJUSTMENTS - 2007 REVENUES				
3	^	Billed less Booked Revenue		(306)		E-2
4		Billed less Booked Revenue		(300)	(240)	C-2
5		TOTAL REVENUE ADJUSTMENTS	-	(306)	(240)	
6		101711111111111111111111111111111111111	-		1040)	
7	В	OPERATIONS & MAINTENANCE				B-5, B-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	949	(103)	,
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	149	164	
10	603/703	Salaries & Wages - Officers, Exec.		Q	0	
11	604/704	Employee Pensions & Benefits		0	0	
		Purchased Water / Sewer Treatment		0	0	
	NA /711				0	
		Purchased Power		0	0	
		Fuel for Purchased Power		0	0	
		Chemicals		0	0	
		Materials & Supplies		Q	0	
		Contractual Services - Engineering	Al matter AADT A. DV.C.	0	0	
		Contractual Services - Accounting	Normalize 2007 Audit Fees	261	258	
_	633/733		Normalize Legal fees on Used & Useful	51	51	
	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount Normalize 2007 4.0% Service Wage increase effective 4/1/07	43 29	43 28	
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	2	2	
24	635/735	Contractual Services - Testing		0	0	
_		Contractual Services - Other	Normalize 2007 ACO billings	219	217	
_	641/741	· · · · · · · · · · · · · · · · · · ·		0	0	
	642/742			0	0	
		Transportation Expenses		0	0	
_	656/756 657/757			0	0	
_	658/758			0	0	
	659/759			0	0	
	660/760			0	0	
	666/766			0	0	
_	667/767			0	Ö	
	670/770	Bad Debt Expense		0	a	
		Miscellaneous Expense	Normalize 2007 Intercompany allocations	11.000	(66,801)	
38	675/775	,	Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(149)	(148)	
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(96)	(95)	
40		Excess water loss adjustment for Purc		(830)		
41		Excess I&I adjustment for Purchased T	reatment, Power, and Chemicals		(2,110)	
42 43		TOTAL O&M ADJUSTMENTS	_	11,629	(68,494)	

Florida Public Service Commission

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

Line No.	(1) Descriptio		(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting
	UTILITY TEST YEAR ADJUSTME		- TV alei	Sewel	Schedules
		AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3	Allocation of Corporate I		1.877	1,860	D-13, D-14
4	Allocation of Corp Struct		32	32	
5			-	-	
6	PSC Depr Rate Correcti	n. Depr Expn	(2,869)	4,250	
7	PSC Depr Rate Correcti		(79)	(37,635)	
8			(13)	(51,000)	
9	TOTAL DEPRECIATION	ADJUSTMENTS	(1,038)	(31,493)	
10				[0][400]	
11					
12	D AMORTIZATION				
13			0	0	
14	-		ŏ	ō	
15	TOTAL AMORTIZATION	ADJUSTMENTS	0	0	
16					
17					
18	E TAXES OTHER THAN I	ICOME TAX			B-15
19	RAF adjustment	RAF on Adj'd Reviess RAF Per Books	(14)	(11)	2 .0
20	Payroll tax adjustment	On Salary & Wage adjustments explained above	2.089	2,366	
21	Property tax adjustment	Distributing from Water to Water & Sewer	(880)	880	
22	Property tax adjustment	-	0	0	
23	TOTAL TAXES OTHER	THAN INCOME ADJUSTMENTS	1,196	3,235	
24					
25					
	F INCOME TAXES				
27	income tax impact of the	adjustments to per book income	(5,425)	_ 36,312	C-1
28	TOTAL INCOME TAX A	JUSTMENTS	(5,425)	36,312	
29					
30	TOTAL EXPENSE ADJU	STMENTS	6,362	(60,439)	

Fiorida Public Service Commission

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

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

Line		(1)		(2)	(3)	(4)
No.	Acct	Description		Water	Sewer	Supporting Schedules
1	UTILITY	PRO FORMA ADJUSTMENTS				
2	_					
3	В	OPERATIONS & MAINTENANCE				B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage Increase effective 4/1/08	601	664	
5	601/701		Market Based Increases	957	860	
6	601/701		New Rates Manager & Controller	986	976	
7	601/701		Lake County Facility Operator II	2 52	0	
8	601/701			0	0	
9	603/703			0	0	
10	604/704		Increase in Benefit costs/head in 2008	391	482	
17	610//10	Purchased Water / Sewer Treatment		O	0	
		Sludge Removal Expense			0	
13		Purchased Power		0	0	
		Fuel for Purchased Power		0	0	
		Chemicals		0	0	
	020//20	Materials & Supplies		0	0	
17	031//37	Contractual Services - Engineering		0	0	
10	632/732	Contractual Services - Accounting		0	0	
		Contractual Services - Legal	A 1 11/2 A 2000 D	0	0	
21		Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	29	29	
	634/734		Service Co. 4.0% Wage increase effective 4/1/08	113	111	
-			FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	9	9	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(353)	(349)	
	634/734		Additional 2008 Service Co employee benefits	77	76	
25	635/735	Contractual Services - Testing		0	0	
	636/736	Contractual Services - Other	ACO 4.0% Wage Increase effective 4/1/08	48	47	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	4	4	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(307)	(304)	
29	636/736		Additional 2008 ACO employee benefits	344	341	
30	636/736			0	0	
	636/736			0	0	
	641/741		New office rent	49	48	
	642/742	Rental of Equipment		0	0	
	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	371	367	
	656/756	Insurance - Vehicle		0	0	
	657/757	model and a strong comming		0	0	
	658/758	Insurance - Workman's Comp.		0	0	
	659/759	Insurance - Other		0	0	
	660/760	· · · · · · · · · · · · · · · · · · ·		0	0	
	666/766	THE PERSON NAMED IN COLUMN TO THE PE	Details on Schedule B-10	3,002	2,975	
	667/767	Reg. Comm. Exp Rate Case Other		0	Ó	
	670/770	Bad Debt Expense		0	Q	
43 44	9131115	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	348	344	
45						
46		TOTAL O&M ADJUSTMENTS		6,920	6.681	
		_		0,020	0,001	

Florida Public Service Commission

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

Line		(1)	(2)	(3)	(4)
No.		Description	Water	Sewer	Supporting Schedules
1	UTILIT	FY PRO FORMA ADJUSTMENTS, continued	11000	<u> </u>	Ochedoles
2					
3	С	DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
4 5		Meter Replacements 6 Month Net Depr (Addns less Retirements)	916	NA SS4	
6		Allocation of new corp. PCs and Network & Telephony enhancements	284	281	
7			0	^	
8			0	0	
9			U	0	
10			0	0	
11		TOTAL	1,200	281	
12		7 W 11 1km	1,200	201	
13					
14	Ð	AMORTIZATION			
15	_	•	0	0	
16		•	ŏ	ŏ	
17		TOTAL	0	0	
18					
19	E	TAXES OTHER THAN INCOME TAX			B-15
20		Payroll tax adjustment On Salary & Wage adjustments explained above	121	118	
21		Property taxes associated with 2007 plant additions, allocations, adjustments	(3,532)	1,082	
22		Property taxes associated with Pro Forma plant	792	56	
23		Property Tax adjustment for Non-Used & Useful plant	0	0	
24		TOTAL	(2,620)	1,256	
25					
26	F	INCOME TAXES			C-1
27		Income tax impact of the adjustments to per book income	(2,544)		
28		TOTAL	(2,544)	(3,261)	
29		TOTAL EVECTION AD HIGTINGATO			
30 31		TOTAL EXPENSE ADJUSTMENTS	2,956	4,956	
32					
33	UTILIT	TY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34					
35	A	NET OPERATING REVENUE			
36		Required Revenue Adjustment	52,592	27,433	B-1, B-2
37	_				
38	В	OPERATION & MAINTENANCE EXPENSE			
39		Bad Debt Adjustment Due To Proposed Rate Increase	777	405	B-1, B-2
40	_	TAVES STUES THAN WAS IN TAV			
41	E	TAXES OTHER THAN INCOME TAX			
42 43		RAF on Revenue Adjustment @ 4.	.500% 2,367	1,234	
43	F	INCOME TAX ADJUSTMENT			
45	F	Rate Year Revenue at Present Rates	10.005	44 770	5454
46		Plus Required Revenue Adjustment	42,995	41,772	B-1, B-2
47		Rate Year Revenue at Proposed Rates	52,592	27,433	
48		rate run revenue at rippopo mates	95,587	69,205	
49		Less Operating Expenses Before Income Taxes	(76,059)	(52,567)	B-1, B-2
50		Less Interest Expense	(3,065)		D-1, B-2 D-1
51		Taxable Income	16,463	14,024	~ −,
52		Income Tax at Composite Rate of 38.	575% 6,351	5,410	
53		Less Income Tax at Present Rates	12,724	4,540	C-1
54					٠.
55		Income Tax Adjustment for Requested Revenue Increase	19,075	9,950	

Test Year Operating Revenues

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-4

Page: Preparer: 1 of 1 S Szczygiel

Historical [X] Projected []

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

	(1) WATER	(2)	(3) SEWER	(4)
Line				
No.	Account No. and Description	Revenues	Account No. and Description	Revenues
1	WATER SALES		SEWER SALES	
2	460.1 Unmetered Water Revenue	0	521.1 Flat Rate - Residential	0
3	461.1 Metered - Residential	41,584	521.2 Flat Rate - Commercial	0
4	461.2 Metered - Commercial	1,222	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	41,654
9	462.1 Public Fire Protection	0	522.2 Measured - Commercial	357
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	42,806	TOTAL SEWER SALES	42,012
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	495	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	Ō
27	TOTAL OTHER WATER REVENUES	495	TOTAL OTHER SEWER REVENUES	0
28			•	
29	TOTAL WATER OPERATING REVENUES	43,301	TOTAL SEWER OPERATING REVENUES	42,012

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

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-5 Page:

1 of 5

S Szczygiel Preparer:

		(1)	(2)	(3)	(4)	(5) Unacc. Water	(6)	(7)	(8) Unacc. Water	(9)
Line			2007	2007	2007	Aldstmnt @	2007	Pro Forma	Ajdstmnt @	
No.		Account No. and Name	Per Books	Normalizations	Normalized	47.67%	Adjusted	Adjustments	47.67%	Pro Forma
1	601	Salaries & Wages - Employees	10,008	1,098	11,105		11,105	2,795		13,901
2	603	Salaries & Wages - Officers, Exec.	273	0	273		273	0		273
3	604	Employee Pensions & Benefits	4,417	0	4,417		4,417	391		4,809
4	610	Purchased Water	0	0	0	0	0	0	0	0
5	615	Purchased Power	4,505	0	4,505		4,505	0		4,505
6	616	Fuel for Purchased Power	724	0	724	(345)	379	0	0	379
7	618	Chemicals	750	0	750	` ,	750	0		750
8	620	Materials & Supplies	1,016	0	1,016	(484)	532	0	0	532
9	631	Contractual Services - Engineering	3,010	0	3,010	, ,	3,010	0		3,010
10	632	Contractual Services - Accounting	(86)	261	175		175	0		175
11	633	Contractual Services - Legal	53	51	104		104	0		104
12	634	Contractual Services - Mgmt. Fees	4,839	74	4,912		4,912	(126)		4,787
13	635	Contractual Services - Testing	1,690	0	1,690		1,690	` o´		1,690
14	636	Contractual Services - Other	4,092	219	4,311		4,311	89		4,400
15	641	Rental of Building/Real Prop.	223	0	223		223	49		272
16	642	Rental of Equipment	17	0	17		17	0		17
17	650	Transportation Expenses	3,387	0	3,387		3,387	371		3,759
18	656	Insurance - Vehicle	229	0	229		229	0		229
19	657	Insurance - General Liability	911	0	911		911	0		911
20	658	Insurance - Workman's Comp.	137	0	137		137	0		137
21	659	Insurance - Other	300	0	300		300	0		300
22	660	Advertising Expense	1	0	1		1	0		1
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0		o	3,002		3,002
24	667	Reg. Comm. Exp Rate Case Other	0	0	0		0	0		0
25	670	Bad Debt Expense	891	0	891		891	0		891
26	675	Miscellaneous Expense	517	10,755	11,272		11,272	348		11,620
27		·		•	-		•			•
28		TOTAL WATER O & M EXPENSES	41,904	12,459	54,363	(830)	53,533	6,920	0	60,453

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

Florida Public Service Commission

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

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007												Total
No.		Account No. and Name	∠007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Per Books Annual
110.	601	Salaries & Wages - Employees	1,004	619	725	640	921	673	914	Aug 801	- Seр 796	1,566	882	1000 465	10,008
2	603		46	50	(319)	47	49	75	53	49	790 65	1,300	45	405	273
3	604		381	387	308	395	378	365	374	370	342	376	371	370	4,417
4	610		00.	0	000	0	0.0	0	2,4	3,0	0	0	3/1	370	T,T 17
5	615	Purchased Power	1	360	653	337	442	381	493	224	499	330	320	463	4,505
6	616	Fuel for Purchased Power	100	285	000	88	0	22	82	-2-	400	(70)	0	216	724
7	618		0	114	57	29	117	-0	73	107	45	70	22	115	750
8	620	Materials & Supplies	109	706	(286)	2	2	5	92	266	23	15	52	29	1,016
9	631	Contractual Services - Engineering	9	9	9	9	9	9	283	510	541	541	541	541	3.010
10	632	Contractual Services - Accounting	61	53	53	(190)	31	31	31	31	(19)	30	31	(230)	(86)
11	633	Contractual Services - Legal	4	4	7	5	5	4	4	5	5	5	4	2	53
12	634	Contractual Services - Mgmt, Fees	324	324	386	512	498	462	333	201	598	359	455	386	4,839
13	635	Contractual Services - Testing	136	136	136	136	163	46	226	198	107	46	196	166	1,690
14	636	Contractual Services - Other	319	288	289	301	315	543	300	313	321	304	310	488	4.092
15	641	Rental of Building/Real Prop.	18	16	28	19	21	17	18	21	20	20	16	10	223
16	642	Rental of Equipment	1	1	2	1	2	1	1	2	1	2	1	1	17
17	650	Transportation Expenses	250	276	275	26 5	306	279	255	323	263	320	302	272	3,387
18	656	Insurance - Vehicle	19	19	19	19	19	19	19	19	19	19	19	19	229
19	657	Insurance - General Liability	76	76	76	76	76	76	75	76	76	76	76	76	911
20	658	Insurance - Workman's Comp.	11	11	11	11	11	11	11	11	11	11	11	11	137
21	659	Insurance - Other	25	25	25	25	25	25	25	25	25	25	25	25	300
22	660	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	1
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	ō	Q	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	Đ	0	0	0	0	0	0	0	Ö	0
25	670		483	2	195	142	(27)	(80)	205	89	(277)	512	(789)	437	891
26 27	675	Miscellaneous Expense	36	105	57	44	43	35	37	43	40	18	38	21	517
28		TOTAL WATER O & M EXPENSES	3,414	3,867	2,708	2,916	3,407	3,000	3,905	3,685	3,501	4,642	2,928	3,931	41,904

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

Florida Public Service Commission

Summit Chase Docket No. 080121-WS Schedule: B-5 Page: 3 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr_	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	920	546	594	549	821	593	828	701	704	1,471	806	417	8,951
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)	(9)	(0)	0	(2)	(1)	(0)	0	0	(0)	(0)	(11)	(23)
4	610		0	0	0	0	0	0	o	0	0	o o	Ò	0	`o´
5	615	Purchased Power	0	359	651	336	441	380	492	223	497	329	319	463	4,489
6	616	Fuel for Purchased Power	100	285	0	88	0	22	82	0	0	(70)	0	216	724
7	618	Chemicals	0	114	57	29	117	0	73	107	45	70	22	115	750
8	620	Materials & Supplies	107	705	(289)	0	0	3	90	264	21	13	50	28	991
9	631	Contractual Services - Engineering	9	9	9	9	9	9	283	510	541	541	541	541	3.010
10	632	Contractual Services - Accounting	0	0	0	(158)	0	0	(0)	(0)	0	(0)	0	Ö	(158)
11	633	Contractual Services - Legal	0	٥	0	Ó	0	0	0	o´	Ō	,	ō	ō	(1)
12	634	Contractual Services - Mgmt. Fees	(O)	٥	0	0	(0)	(0)	(0)	(0)	Ď	ō	(0)	(0)	(0)
13		Contractual Services - Testing	136	136	136	136	163	46	226	197	107	46	196	166	1,688
14	636	Contractual Services - Other	90	84	84	84	84	346	84	84	84	66	66	260	1,416
15	641	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	Ô	0	'n		.,
16	642	Rental of Equipment	0	0	0	0	Ö	õ	ō	ŏ	ŏ	Õ	ñ	ñ	ñ
17	650	Transportation Expenses	(0)	Ö	(0)	0	(0)	ŏ	(0)	(0)	(0)	(0)	Ď	(0)	(0)
18		Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	o,	'n	ñ	(0)	(0)
19	657	Insurance - General Liability	Ö	ò	ò	o'	`o`	o´	(0)	(0)	(0)	Õ	ň	(0)	ν ζ
20		Insurance - Workman's Comp.	0	0	0	0	Ō	Ō	(0)	(0)	(0)	(0)	(0)	(0)	ő
21	659	Insurance - Other	(0)	(0)	(0)	(0)	(0)	(0)	(0)	a´	0	0	ή,	ή,	(0)
22	660	Advertising Expense	0	ď	o	ò	ò	'n	0	ō	ñ	ñ	ñ	ŏ	νο΄
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	ō	Õ	ñ	ŏ	ñ	ñ	ñ	ň	ň
24	667	Reg. Comm. Exp Rate Case Other	0	ō	0	Ō	õ	ō	ñ	ñ	ñ	ñ	ñ	ŏ	ň
25	670	Bad Debt Expense	484	3	197	143	(26)	(79)	206	90	(276)	513	(788)	437	905
26	675	Miscellaneous Expense	0	73	0	5	0	,, o,	-00	0	(2.0)	(23)	(100)	707	60 60
27		•	-	,,	·	Ū	·	Ū	Ū	U	Ū	(23)	5	U	60
28		TOTAL WATER O & M EXPENSES	1,845	2,304	1,439	1,220	1,607	1,319	2,364	2,177	1,723	2,955	1,217	2,632	22,803

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

Florida Public Service Commission

Schedule: B-5 Page:

4 of 5 Preparer: S Szczygiel

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2007 Jan	Feb	Mar	Apr	Mari	Jun	Jul	A	See	Oct	A1	2007 Dec	Total Annual
	601	Salaries & Wages - Employees	0		IVIGII	- Chi	May	Jun		Aug	Sep	UCt _	Nov	Oec _	Annual
		Salaries & Wages - Officers, Exec.	31	37	(0.40)	•	0	0	0	Ü	0	0	0	0	70
2	604	Employee Pensions & Benefits	384	37 399	(343)	31 398	31	60	38	31	48	48	31	38	79
		Purchased Water	384	399	312	398	383	369	377	373	345	380	374	383	4,477
		Purchased Power	U	U	0	Ü	Ü	Ü	Ü	Ü	Ü	Ü	U	0	Ü
		Fuel for Purchased Power	U	U	U	U	0	0	0	0	0	0	0	0	0
-		Chemicals	Ü	U	0	0	Ü	0	0	0	Q	0	Q.	0	0
			0	0	0	0	0	0	Ō	0	0	0	0	0	0
		Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
	631	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
		Contractual Services - Accounting	61	53	53	(31)	31	31	31	31	(19)	31	31	(230)	73
		Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
		Contractual Services - Mgmt, Fees	324	324	386	512	498	462	333	201	598	359	455	386	4,838
		Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
		Contractual Services - Other	202	180	163	188	199	172	188	198	207	208	219	212	2,337
	641	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
		Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
		Transportation Expenses	256	282	285	272	313	285	262	330	270	327	307	276	3,465
		Insurance - Vehicle	19	19	19	19	19	19	19	19	19	19	19	19	229
		insurance - General Liability	76	76	76	76	76	76	75	76	76	76	76	76	911
20	658	Insurance - Workman's Comp.	11	11	11	11	11	11	11	11	11	11	11	11	137
		Insurance - Other	25	25	25	25	25	25	25	25	25	25	25	25	300
22	660	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
		Reg. Comm. Exp Rate Case Amort.	0	0	0	0	Ô	Ď	Õ	ō	ō	Ď	ō	ñ	ō
24	667	Reg. Comm. Exp Rate Case Other	Ō	Ō	Ō	Ö	Õ	ō	ŏ	Ö	ŏ	ō	ă	ă	ā
25	670	Bad Debt Expense	ō	ō	Ō	Ō	ő	ō	Ď	ñ	õ	ō	ñ	ň	ñ
		Miscellaneous Expense	ō	ō	Ō	ō	ō	ō	ō	ŏ	ő	ŏ	ō	ŏ	ŏ
27 28		TOTAL WATER O & M EXPENSES	1,389	1,406	989	1,501	1,587	1.510	1,357	1,295	1,581	1,484	1,549	1,197	16,845

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

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line			2007											2007	Total	Allocation
No.		Account No. and Name	Jan	Feb	Mar	_Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	Rate
1	601	Salaries & Wages - Employees	84	74	131	91	100	80	86	100	92	95	76	48	1,057	46.83%
2		Salaries & Wages - Officers, Exec.	15	14	24	17	18	15	16	18	17	17	14	9	194	8.59%
3	604	Employee Pensions & Benefits	(3)	(3)	(5)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(2)	(36)	-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	1	1	2	1	2	1	1	2	1	1	1	1	16	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	2	2	3	2	2	2	2	2	2	2	2	1	26	1.14%
9	631	Contractual Services - Engineering	٥	a	0	0	0	a	D	0	0	0	0	0	0	0.00%
10	632	Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	-0.02%
11		Contractual Services - Legal	4	4	7	5	5	4	4	5	5	5	4	2	53	2.33%
12	634	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	1	0.04%
13		Contractual Services - Testing	0	O	0	0	0	0	0	0	0	0	0	0	2	0.09%
14	636	Contractual Services - Other	27	24	42	29	32	26	28	32	30	30	24	15	339	15.02%
15	641	Rental of Building/Real Prop.	18	16	28	19	21	17	18	21	20	20	16	10	223	9.89%
16	642	Rental of Equipment	1	1	2	1	2	1	1	2	1	2	1	1	17	0.76%
17	650	Transportation Expenses	(6)	(5)	(10)	(7)	(7)	(6)	(6)	(7)	(7)	(7)	(6)	(3)	(77)	-3.43%
18	656	Insurance - Vehicle	O O	0	0	o	O O	0	0	Ō	Ö	Ö	O	Ö	` o´	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	Q	O.	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	0	0	0	0	1	0.05%
23	666	Reg. Comm. Exp Rate Case Amort.	0	٥	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	Q	0	0	С	0	0	0	0	0	0.00%
25	670	Bad Debt Expense	(1)	(1)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(14)	
26	675	Miscellaneous Expense	36	32	57	39	43	35	37	43	40	41	33	21	457	20.24%
27		·										• •				
28		TOTAL WATER O & M EXPENSES	180	158	281	195	213	171	184	212	197	203	162	102	2,257	100.00%
		675863 Service & Sundry input to be allocated to lines 1-26	180	158	281	195	213	171	184	212	197	203	162	102	2,257	

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

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule:

B-6 1 of 5

Page: Preparer:

S Szczygiel

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

		(1)	(2)	(3)	(4)	(5) Excess I&I	(6)	(7)	(8) Excess I&I	(9)
Line			2007	2007	2007	Ajdstmnt @	2007	Pro Forma	Ajdstmnt @	
No.		Account No. and Name	Per Books	Normalizations	Normalized	21.32%	Adjusted	Adjustments	21.32%	Pro Forma
1	701	Salaries & Wages - Employees	48,061	61	48,122		48,122	2,500		50,622
2	703	Salaries & Wages - Officers, Exec.	6,942	0	6,942		6,942	ا أ		6,942
3	704	Employee Pensions & Benefits	4,115	0	4,115		4,115	482		4,596
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	14,733	0	14,733		14,733	0		14,733
6	715	Purchased Power	6,724	0	6,724	(1,434)	5,291	o	0	5,291
7	716	Fuel for Power Production	0	0	0	• • •	0	0		0
8	718	Chemicals	3,173	0	3,173	(677)	2,497	0	0	2,497
9	720	Materials & Supplies	2,814	0	2,814	, ,	2,814	0		2,814
10	731	Contractual Services - Engineering	256	0	256		256	0		256
11	732	Contractual Services - Accounting	(103)	258	155		155	0		155
12	733	Contractual Services - Legal	1,861	51	1,912		1,912	0		1,912
13	734	Contractual Services - Mgmt. Fees	4,824	73	4,897		4,897	(124)		4,773
14	735	Contractual Services - Testing	1,460	0	1,460		1,460	` oʻ		1,460
15	736	Contractual Services - Other	21,103	217	21,320		21,320	88		21,408
16	741	Rental of Building/Real Prop.	7,902	0	7,902		7,902	48		7,950
17	742	Rental of Equipment	606	0	606		606	0		606
18	750	Transportation Expenses	692	0	692		692	367		1,060
19	756	Insurance - Vehicle	228	0	228		228	0		228
20	757	Insurance - General Liability	908	0	908		908	0		908
21	758	Insurance - Workman's Comp.	136	0	136		136	0		136
22	759	Insurance - Other	300	0	300		300	0		300
23	760	Advertising Expense	39	0	39		39	0		39
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0		0	2,975		2,975
25	767	Reg. Comm. Exp Other	0	0	0		0	0		0
26	770	Bad Debt Expense	(183)	0	(183)		(183)	0		(183)
27	775	Miscellaneous Expense	16,233	(67,044)	(50,811)		(50,811)	344		(50,466)
28		•			· · ·					,
29		TOTAL WATER O & M EXPENSES	142,825	(66,383)	76,442	(2,110)	74,332	6,681	0	81,012

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

Florida Public Service Commission

Summit Chase Docket No. 080121-WS Schedule: B-6 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).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Per Books Annual
1	701	Salaries & Wages - Employees	3,660	3,261	4,195	3.721	4,057	4,155	5,072	4.938	44,053	6,515	(40,192)	4,627	48,061
2	703	Salaries & Wages - Officers, Exec.	520	497	235	569	592	680	796	750	7.989	1,073	(7,522)	763	6,942
3	704	Employee Pensions & Benefits	373	395	288	380	355	328	300	315	(1,077)	266	1,867	324	4,115
4	710	Purchased Sewage Treatment	0	0	_ 0	0	0	0	0	0	(.,,,	0	0	0_1	,,
5	711	Sludge Removal Expense	1,633	817	817	1,633	1.633	Ŏ	1.633	817	1.917	1,917	ŏ	1,917	14,733
6	715	Purchased Power	41	678	1,197	614	633	561	556	477	1,109	665	(312)	504	6,724
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	(0.2,	0	0
8	718	Chemicals	0	472	256	134	610	ŏ	145	446	259	343	95	413	3,173
9	720	Materials & Supplies	65	581	(347)	71	74	1,525	101	154	1,290	136	(932)	96	2,814
10	731	Contractual Services - Engineering	24	24	24	24	24	24	24	24	16	16	16	16	256
11	732	Contractual Services - Accounting	59	52	51	(190)	29	29	28	29	(40)	27	52	(229)	(103)
12	733	Contractual Services - Legal	133	125	156	146	152	168	206	195	2.154	278	(2,048)	197	1,861
13	734	Contractual Services - Mgmt. Fees	324	323	385	510	496	461	333	202	628	360	415	386	4.824
14	735	Contractual Services - Testing	136	123	124	123	124	6	126	139	200	146	19	195	1,460
15	736	Contractual Services - Other	1,503	1,893	1,608	1,895	1,619	1.696	1.954	2,114	14,538	2,423	(12,246)	2.107	21,103
16	741	Rental of Building/Real Prop.	564	530	662	621	646	715	874	828	9 143	1,180	(8,695)	835	7,902
17	742	Rental of Equipment	43	41	51	48	50	55	67	64	702	91	(667)	64	606
18	750	Transportation Expenses	58	96	53	55	87	34	(44)	40	(2,903)	(85)	3,319	(17)	692
19	756	Insurance - Vehicle	19	19	19	19	19	19	19	19	21	19	17	19	228
20	757	Insurance - General Liability	76	76	76	76	76	76	75	76	82	76	68	76	908
21	758	Insurance - Workman's Comp.	11	11	11	11	11	11	11	11	12	11	10	11	136
22	759	Insurance - Other	25	25	25	25	25	25	25	25	27	25	23	25	300
23	760	Advertising Expense	3	3	3	3	3	4	4	4	45	6	(43)	4	39
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	Ó	Ō	o o	Ď	ō
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	Ö	0	Ö	ō	Ö	ō	ŏ.
26	770	Bad Debt Expense	(25)	23	(6)	19	(22)	149	61	(53)	(49)	(535)	166	89	(183)
27	775	Miscellaneous Expense	1,154	1,149	1,360	1,270	1,323	1,463	1.788	1,696	18,717	2,396	(17,791)	1.710	16,233
28								•					,	.,	,,,,,,,,,,
29		TOTAL WATER O & M EXPENSES	10,399	11,211	11,243	11,778	12,617	12,184	14,153	13,309	98,832	17,348	(84,383)	14,131	142,825

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

Florida Public Service Commission

Schedule: B-6 Page:

3 of 5 Preparer: S Szczygiel

Summit Chase Docket No. 080121-WS

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line		Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
No.	701	Salaries & Wages - Employees	990	749	1,058	782	996	770	934	1,014	740	926	998	672	10,627
7	703	Salaries & Wages - Officers, Exec.	(0)	(0)	1,050	(0)	(0)	(0)	0	(0)	0	0	0	0	(0)
2		Employee Pensions & Benefits	(0)	(0)	(0)	0	(2)	(1)	(10)	Ò	(4)	0	(0)	0	(18)
3		Purchased Sewage Treatment	(0)	(0)	(0)	ñ	, <u>, ,</u> ,	'n	Ď	0	ò	0	0	0	0
4	711	Sludge Removal Expense	1,633	817	817	1,633	1,633	0	1,633	817	1,917	1,917	0	1,917	14,733
5		Purchased Power	1,000	639	1,149	569	586	508	493	417	442	579	322	444	6,148
9		Fuel for Power Production	Ü	039	1,140	200	0	0	0	0	Q	0	0	0	0
′		Chemicals	0	472	256	134	610	ō	145	446	259	343	95	413	3,173
8	720	Materials & Supplies	0	520	(424)	0	0	1,443	0	58	238	0	69	0	1,904
40	731	Contractual Services - Engineering	24	24	24	24	24	24	24	24	16	16	16	16	256
44		Contractual Services - Accounting	24	(0)	(0)	(158)	(0)	(0)	(0)	0	(0)	0	0	(0)	(158)
445		Contractual Services - Accounting	0	(0)	0,	(100)	0	o o	Ö	Ö	o o	0	0	0	0
14		Contractual Services - Legal Contractual Services - Mgmt, Fees	0	Ô	(0)	(0)	ñ	Ô	Ď	(0)	(0)	(0)	0	0	0
13	735	Contractual Services - Night: Fees	132	118	118	118	118	Ö	118	132	121	136	94	188	1,392
14	736	Contractual Services - Testing Contractual Services - Other	446	908	440	765	440	440	440	660	440	424	749	628	6,781
15	741		440	900	440	,00	0	0	0	0	0	0	0	0	0
10	742	Rental of Building/Real Prop.	0	0	0	n	ñ	ñ	Ô	0	0	0	0	0	0
1/		Rental of Equipment	0	(0)	ñ	0	ŏ	Õ	(0)	(0)	0	0	D	(0)	(0)
18	750	Transportation Expenses Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	,0,	Ď	0	0	0	0	(0)
19	756	Insurance - Venicle Insurance - General Liability	(0)	(0)	(0)	(0)	(0)	n,	Ô	ō	0	(0)	(0)	0	0
20	757	Insurance - Workman's Comp.	(0)	(0)	0	ίο,	ίο,	Ô	(0)	0	0	Ô	0	0	0
21	758	Insurance - Other	0	0	Ů	Õ	ñ	ñ	à	Ō	(0)	(0)	(0)	(0)	0
22	759		ů	0	Õ	n	ñ	Ô	ŏ	Ö	O O	o´	O	0	0
23	760	Advertising Expense	0	0	0	n	ñ	Õ	Ď	Ō	Ō	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	ő	ñ	ő	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	44	57	36	59	20	195	116	ō	534	(460)	(389)	142	321
26		Bad Debt Expense	11	63	4	0	-0	0	0	ő	0	(20)	9	0	56
27	115	Miscellaneous Expense	U	03	7	J	J	Ū	ū						
28 29		TOTAL WATER O & M EXPENSES	3,235	4,367	3,478	3,926	4,426	3,380	3,893	3,567	4,703	3,861	1,962	4,418	45,217

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

Florida Public Service Commission

Summit Chase Docket No. 080121-WS Schedule: B-6 Page: 4 of 5

Historical Test Year Ending December 31, 2007

Page: 4 of 5
Preparer: S Szczygiel

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annuat
1	701	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	Ü	00.	0		71111001
2	703	Salarles & Wages - Officers, Exec.	30	36	(340)	30	30	60	37	30	48	48	31	38	78
3	704	Employee Pensions & Benefits	465	481	396	481	462	445	453	450	416	458	451	460	5,419
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	n	0	7.0	730	451	.400	2,418
5	711	Sludge Removal Expense	O-	D	0	0	Ŏ	ō	ñ	n	ň	ŏ	ů	0	0
6		Purchased Power	0	0	0	0	ñ	ñ	ñ	ň	Ď	ŏ	0	0	0
7		Fuel for Power Production	0	0	0	ō	ň	Ď	ň	ň	ŏ	ŭ	0	0	0
8		Chemicals	0	Ó	Ō	ō	ň	ñ	ñ	ŏ	0	ŭ	0	0	0
9	720	Materials & Supplies	Ō	Ō	Ď	ñ	ñ	Ô	ň	0	0	0	0	0	0
10	731	Contractual Services - Engineering	٥	Ď	ō	Ô	ñ	ň	ñ	,	Ö	Ü	0	Ü	Ů,
11	732	Contractual Services - Accounting	61	53	53	(31)	31	31	30	31	(19)	30	31	(207)	70
12	733	Contractual Services - Legal	0	n	ñ	(0.)	Ŭ.	0,	J0	31	(19)	30	31	(227)	/3
13	734	Contractual Services - Mgmt. Fees	321	321	383	508	494	458	329	199	592	355	450	0	4 700
14	735	Contractual Services - Testing	0	0	0	0	707	450	023	199	392	333 N	450	382	4,792
15	736	Contractual Services - Other	201	179	162	186	198	170	186	196	205	206	0	0	0 045
16	741	Rental of Building/Real Prop.	0		.02	.00	190	170	100	190	205	200	217	210	2,315
17	742	Rental of Equipment	Õ	ñ	ñ	n	ň	ŏ	0	0	Ü	Ü	Ü	Ü	Ü
18	750	Transportation Expenses	254	279	283	270	311	282	259	327	267	204	0	0	0.400
19	756	Insurance - Vehicle	19	19	19	19	19	19	19	19		324	304	273	3,432
20	757	Insurance - General Liability	75	75	75	75	75	75	74	75	19 75	19	19	19	227
21	758	Insurance - Workman's Comp.	11	11	11	11	11	11	11	11	75	75	75	75	902
22	759	Insurance - Other	25	25	25	25	25	25	24	25	25	11	11	11	135
23	760	Advertising Expense	0	-0	-0	-0	20	20	24	20	25	25	25	25	298
24	766	Reg. Comm. Exp Rate Case Amort.	ō	ñ	ñ	ň	ň	ŏ	0	Ů	Ü	Ů	Ü	0	0
25	767	Reg. Comm. Exp Other	ñ	ň	ň	ñ	0	0	0	Ü	U	Ü	Ü	0	0
26	770	Bad Debt Expense	Ď	ñ	ő	Ô	ŏ	0	Ü	U	Ü	Ü	Ü	0	0
27	775	Miscellaneous Expense	ŏ	Ď	Ô	0	0	Ü	v	U	U	Ü	0	0	0
28				Ū	u	u	v	U	U	U	O	0	0	0	0
29		TOTAL WATER O & M EXPENSES	1,462	1,480	1,066	1,575	1,656	1,576	1,423	1,363	1,639	1,551	1,614	1.266	17,671

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

Florida Public Service Commission

Schedule: B-6 Page:

5 of 5 Preparer: S Szczygiel

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

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line			2007											2007	Total	Allocation
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	ડાયા	Aug	Sep	Oct	Nov	Dec	Annual	Rate
1	701	Salaries & Wages - Employees	2,670	2,512	3,137	2,940	3,060	3,385	4,138	3,924	43,312	5,589	(41,190)	3,956	37,434	46.83%
2	703	Salarles & Wages - Officers, Exec.	490	461	575	539	561	621	759	719	7,941	1,025	(7,552)	725	6,864	8.59%
3	704	Employee Pensions & Benefits	(92)	(86)	(108)	(101)	(105)	(116)	(142)	(135)	(1,489)	(192)	1,416	(136)	(1,287)	-1.61%
4	710		0	0	0	0	0	٥	0	o	0	0	. 0	Ò	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	41	39	48	45	47	52	64	60	667	86	(634)	61	576	0,72%
7	716	Fuel for Power Production	0	0	0	0	0	٥	0	0	0	0	ÒÓ	0	0	0.00%
8	718	Chemicals	0	0	0	0	0	0	0	0	0	0	0	ō	0	0.00%
9	720	Materials & Supplies	65	61	76	71	74	82	101	95	1,052	136	(1,001)	96	909	1.14%
10	731	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	``` o`	0	0	0.00%
11	732	Contractual Services - Accounting	(1)	(1)	(2)	(1)	(2)	(2)	(2)	(2)	(22)	(3)	21	(2)	(19)	
12	733	Contractual Services - Legal	133	125	156	146	152	168	206	195	2,154	278	(2.048)	197	1.861	2.33%
13	734	Contractual Services - Mgmt. Fees	2	2	3	2	3	3	3	3	37	5	(35)	3	32	0.04%
14	735	Contractual Services - Testing	5	5	6	5	6	6	8	7	79	10	(75)	7	68	0.09%
15	736	Contractual Services - Other	856	806	1,006	943	982	1,086	1,327	1,259	13,893	1,793	(13,212)	1,269	12,007	15.02%
16	741	Rental of Building/Real Prop.	564	530	662	621	646	715	874	828	9,143	1,180	(8,695)	835	7,902	9.89%
17	742	Rental of Equipment	43	41	51	48	50	55	67	64	702	91	(667)	64	606	0.76%
18	750	Transportation Expenses	(195)	(184)	(230)	(215)	(224)	(248)	(303)	(287)	(3,170)	(409)	3.015	(290)	(2,740)	
19	756	Insurance - Vehicle	0	Ò	, o	. oʻ	Ö	O	0	Ö	2	0	(2)	0	2	0.00%
20	757	Insurance - General Liability	0	0	1	0	1	1	1	1	7	1	(7)	1	- 6	0.01%
21	758	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	1	0	(1)	Ò	1	0.00%
22	759	Insurance - Other	0	0	0	0	0	Ö	Ō	ō	2	Ō	(2)	ň	2	0.00%
23	760	Advertising Expense	3	3	3	3	3	4	4	4	45	6	(43)	4	39	0.05%
24	766	Reg. Comm. Exp Rate Case Amort.	0	Ō	Ó	Ō	à	a	à	à	a	ā	0	Ď	0	0.00%
25	767	Reg. Comm. Exp Other	Ō	0	Ô	ā	0	ō	ō	ō	ō	ō	ō	ň	ŏ	0.00%
26	770	Bad Debt Expense	(36)	(34)	(42)	(40)	(41)	(46)	(56)	(53)	(583)	(75)	555	(53)	(504)	
27	775	Miscellaneous Expense	1.154	1,086	1.356	1,270	1,323	1,463	1,788	1,696	18,717	2,415	(17,800)	1,710	16.177	20.24%
28		'	.,	.,	.,	.,	.,	.,	.,,	.,		,	(,000)	.,	,	20.2470
29		TOTAL WATER O & M EXPENSES	5,702	5,365	6,699	6,277	6,535	7,229	8,837	8,379	92,491	11,935	(87,959)	8,448	79,938	100.00%
		775863 Service & Sundry input to be allocated to lines 1-27	5,702	5,365	6,699	6,277	6,535	7,229	8,837	8,379	92,491	11,935	(87,959)	8,448	79,938	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

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

Schedule:

B-7 1 of 1

Page: Preparer:

S Szczygiel

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

		(1)	(2)	(3)	(4)	(5)
			Historical	Test Year		
Line			Year	Adjusted		
No.	No.	Account Name	2002	2007	Difference	% Difference
1	601	Salaries & Wages - Employees	15,365	11,105	(4,260)	-27.72%
2	603	Salaries & Wages - Officers, Exec.	0	273	273	-
3	604	Employee Pensions & Benefits	1,195	4,417	3,222	269.65%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	2,183	4,505	2,322	106.36%
6	616	Fuel for Power Production	0	379	379	-
7	618	Chemicals	732	750	18	2.51%
8	620	Materials & Supplies	14	532	518	3699.03%
9	631	Contractual Services - Engineering	0	3,010	3,010	-
10	632	Contractual Services - Accounting	2,167	175	(1,992)	-91.90%
11	633	Contractual Services - Legal	0	104	104	-
12	634	Contractual Services - Mgmt. Fees	23,772	4,912	(18,860)	-79.34%
13	635	Contractual Services - Testing	741	1,690	949	128.12%
14	636	Contractual Services - Other	3,970	4,311	341	8.59%
15	641	Rental of Building/Real Prop.	0	223	223	•
16	642	Rental of Equipment	0	17	17	-
17	650	Transportation Expenses	2,335	3,387	1,052	45.06%
18	656	Insurance - Vehicle	0	229	229	-
19	657	Insurance - General Liability	0	911	911	-
20	658	Insurance - Workman's Comp.	0	137	137	-
21	659	Insurance - Other	0	300	300	-
22	660	Advertising Expense	0	1	1	
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	207	891	684	330.42%
26	675	Miscellaneous Expense	33	11,272	11,239	34057.64%
27	TOTAL	WATER O & M EXPENSES	52,714	53,533	819	1.55%
28 29 30		Total Customers (EOY) Consumer Price Index - U Growth Plus Inflation	218.0	221.0	3.0	1.38% 11.38% 12.92%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

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

	(1)	(2)	(3)
_ine	Acct		
No.	No.	Account Name	Explanation
1	601	Salaries & Wages - Employees	
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	New generator
7	618	Chemicals	
8	620	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is allocated based on customer count
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	
11	633	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
12	634	Contractual Services - Mgmt. Fees	
13	635	Contractual Services - Testing	Testing per regulations
14	636	Contractual Services - Other	
15	641	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
16	642	Rental of Equipment	Prior owner did not allocate all admin costs to entities
17	650	Transportation Expenses	Prior owner did not allocate all admin costs to entities
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
20	658	Insurance - Workman's Comp.	Prior owner did not allocate all admin costs to entities
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	Prior owner did not allocate all admin costs to entities
23	666	Reg. Comm. Exp Rate Case Amort.	
24	667	Reg. Comm. Exp Other	
25	670	Bad Debt Expense	Policy is to reserve 70% of aging > 90 days
26	675	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

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

Schedule: Page: B-8 1 of 1

Preparer:

S Szczygiel

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

		(1)	(2) Historical	(3) Test Year	(4)	(5)
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2002	2007	Difference	% Difference
1	701	Salaries & Wages - Employees	15,167	48,122	32,955	217.28%
2	703	Salaries & Wages - Officers, Exec.	0	6,942	6,942	-
3	704	Employee Pensions & Benefits	1,179	4,115	2,936	248.98%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	30,772	14,733	(16,040)	-52.12%
6	715	Purchased Power	5,352	5,291	(61)	-1.14%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	2,494	2,497	3	0.11%
9	720	Materials & Supplies	0	2,814	2,814	-
10	731	Contractual Services - Engineering	0	256	256	-
11	732	Contractual Services - Accounting	2,127	155	(1,972)	-92.72%
12	733	Contractual Services - Legal	0	1,912	1,912	-
13	734	Contractual Services - Mgmt. Fees	35,343	4,897	(30,446)	-86.14%
14	735	Contractual Services - Testing	394	1,460	1,066	270.57%
15	736	Contractual Services - Other	7,262	21,320	14,058	193.59%
16	741	Rental of Building/Real Prop.	0	7,902	7,902	*
17	742	Rental of Equipment	0	606	606	-
18	750	Transportation Expenses	1,813	692	(1,121)	-61.83%
19	756	Insurance - Vehicle	0	228	228	-
20	757	Insurance - General Liability	0	908	908	-
21	758	Insurance - Workman's Comp.	0	136	136	
22	759	Insurance - Other	0	300	300	-
23	760	Advertising Expense	0	39	39	-
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	212	(183)	(395)	-186.34%
27	775	Miscellaneous Expense	1,370	(50,811)	(52,181)	-3808.81%
28	TOTAL	. SEWER O & M EXPENSES	103,485	74,332	(29,153)	-28.17%
29 30		Total Customers (EOY) Consumer Price Index - U	217.0	218.0	1.0	0.46% 11.38%
31		Growth Plus Inflation				11.90%

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

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

	(1)	(2)	(3)	
Line	Acct			
No.	No.	Account Name	<u>Explanation</u>	
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 of	costs.
7	716	Fuel for Power Production	,	
8	718	Chemicals	Increased chemical costs	
9	720	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is allocate	d based on customer count
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities	
11	732	Contractual Services - Accounting		
12	733	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities	
13	734	Contractual Services - Mgmt. Fees		
14	735	Contractual Services - Testing	Testing per regulations	
15	736	Contractual Services - Other	Prior owner did not allocate all admin costs to entities	
16	741	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities	
17	742	Rental of Equipment	Prior owner did not allocate all admin costs to entities	
18	750	Transportation Expenses		
19	756	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities	
20	757	Insurance - General Liability	Prior owner did not allocate all admin costs to entities	
21	758	Insurance - Workman's Comp.	Prior owner did not allocate all admin costs to entities	
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities	
23	760	Advertising Expense	Prior owner did not allocate all admin costs to entities	
24	766	Reg. Comm. Exp Rate Case Amort.		
25	767	Reg. Comm. Exp Other		
26	770	Bad Debt Expense		
27	775	Miscellaneous Expense		
			63	printed 5/16/2008 3:22 PM

Contractual Services

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: B-9 1 of 1

Preparer:

S Szczygiel

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

	(1)	(2)	(3)	(4)
Line		• •	• •	• •
No.		Type of Service	Amount	Description of Work Performed
Wate	er			
1	Aqua Services, Inc.	Management	5,827	Corporate services and sundry charges
2 3 4 5 6 7 8 9	26483Harbor Branch	Testing-Treat-Ops	1,737	Testing-Treat-Ops
Sew	er			
11	Aqua Services, Inc.	Management	5,800	Corporate services and sundry charges
12	26483Harbor Branch	Testing-Treat-Ops	1,398	Testing-Treat-Ops
13	28332FLORIDA LAWN CARE	Oth-T&D-Ops	2,276	Oth-T&D-Ops
14	27826WASTE SERVICE	Oth-T&D-Maint	1,008	Oth-T&D-Maint
15	23918Severn Trent	Oth-Cust Acct	943	Oth-Cust Acct
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

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

Schedule: Page: Preparer:

B-10 1 of 1 S Szczygiel

Explanation; Provide the total amount of rate case expense requested in the application. State whether the total includes

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

Line 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>	Rutledge, Ecenia, Purnell &	300.00	275,000	Lecal		91
		Hoffman		· · ·			3,
3	Sub-Total Legal			275,000			
4							
5	Consulting & Other Expert						
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and raternalding Issues and regulations,	1,73
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	1,87
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs, & Conferences.	61
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00		Consulting	Witness on Rate Base	64
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	37
12 13	Sub-Total Consulting			709,000	•		
14	Aqua Services Employees	Time					
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		95
16	Aqua Services, Inc.	Devine, Brian	40.00		Accounting		75
17	Aqua Services, Inc.	Drager, Rick	52.00	45,000	Accounting		86
18	Aqua Services, Inc.	Guth, Nance	36.58	5,000	Accounting		13
	Aqua Services, Inc.	Shank, David	72.00	5,000	Accounting		6
	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		76
21	Sub-Total Aqua Employee	S		190,000			
22							
23	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
25 26	System Maps PSC Pre-Audit			40,000			
27	PSC Pre-Audit			10,000			
	FL PSC	FLPSC		0.000	FW F		
29	Printer	FLFSC			Filing Fee Printing, mailing,		
30	Notice Requirement			3,400	copies Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printing	9		3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Postag	e & Mailing		20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			3,900			
34	Sub-Total Other			190,000	-		
35	Total		•	1,364,000	•		
36	Estimate Through PAA f 1	or Commission Hearing [X]	•		•		

		(A)	(B) Wate	er (C)	(D) Sewer		(E)
a b	Amortization of Rate Case Expense:	Total	Allocation %	Allocated Amount	Alfocation %		Allocated Amount
c d e f	Prior Unamortized Rate Case Expense Subtotal Prior Cases	0	0.880% <u> </u>	0 0		0.872% _ -	0
g h	Current rate Case Expense	1,364,000	0.880%	12,008		0.872%	11,898
i j	Total Projected Rate Case Expense	1,364,000	_	12,008		=	11,898
k l m	Amortization Period in Years: Annual Amortization	341,000		3,002		-	2,975
n	Method of Allocation Retween Systems:						

ethod 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

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

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

1 of 1 S Szczygiel

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

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

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

Historical [X] Projected [1]

Florida Public Service Commission

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

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

(1) Line	(2 Acct		(3)	(4) A	(5) Vilocation Pe	(6) ercentage	(7) es	(8) Allocation	(9)	(10) Amounts All	(11) ocated	(12)	(13) Gross
No.	Water	Sewer	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
1	601	701	Salaries & Wages - Employees						0	0		0	
2	603	703	Salaries & Wages - Officers, Exec.	0.57%	0.56%		1.12%	#Custs	79	78		157	14,011
3	604	704	Employee Pensions & Benefits	0.56%	0.68%		1.24%	#Custs	4,477	5,419		9,895	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	0.60%	0.60%		1.20%	#Custs	73	73		146	12,175
11	633	733	Contractual Services - Legal						0	0		0	
12	634	734	Contractual Services - Mgmt. Fees	0.58%	0.58%		1.16%	#Custs	4,838	4,792		9,630	828,223
13	635	735	Contractual Services - Testing						0	0		0	
14	636	736	Contractual Services - Other	0.58%	0.58%		1.16%	#Custs	2,337	2,315		4,652	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	0.58%	0.58%		1.16%	#Custs	3,465	3,432		6,896	593,365
18	656	756	Insurance - Vehicle	0.58%	0.58%		1.16%	#Custs	229	227		456	39,196
19	657	757	Insurance - General Liability	0.58%	0.58%		1.16%	#Custs	911	902		1,813	155,967
20	658	758	Insurance - Workman's Comp.	0.58%	0.58%		1.16%	#Custs	137	135		272	23,380
21	659	759	Insurance - Other	0.58%	0.58%		1.16%	#Custs	300	298		598	51,436
22	660	760	Advertising Expense						0	0		0	
23	666	766	Reg. Comm. Exp Rate Case Amort						0	0		0	
24	667	767	Reg. Comm. Exp Rate Case Other						0	0		0	
25	670	770	Bad Debt Expense						0	0		0	
26	675	775	Miscellaneous Expense						0	0		0	

Allocation methodology is addressed in Appendix 1

Allocation of Expenses Intracompany Expenses Per Books **Summit Chase** Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Historical [X] Projected []

Florida Public Service Commission

2 of 2

Schedule: B-12 Page:

Preparer: S Szczygiel

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

(1)	(2		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line	Acct	. No.			Allocation Pe	ercentages	s	Aliocation		Amounts Aik	ocated		Gross
No.	Water	Sewer	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
1	601	701	Salaries & Wages - Employees	0.11%	3.74%		3.84%	#Custs	1,057	37,434		38,491	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.11%	3.74%		3.84%	#Custs	194	6,864		7,057	183,603
3	604	704	Employee Pensions & Benefits	0.11%	3.74%		3.84%	#Custs	(36)	(1,287)		(1,323)	(34,419)
4	610	710	Purchased Water/Sewage Trimnt						Ò	0		0	•
5	615	715	Purchased Power	0.11%	3.74%		3.84%	#Custs	16	576		593	15,420
6	616	716	Fuel for Purchased Power						0	0		0	_
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.11%	3.74%		3.84%	#Custs	26	909		935	24,327
9	631	731	Contractual Services - Engineering						0	0		0	
10	632	732	Contractual Services - Accounting	0.11%	3.74%		3.84%	#Custs	(1)	(19)		(19)	(503)
11	633	733	Contractual Services - Legal	0.11%	3.74%		3.84%	#Custs	53	1,861		1,914	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.11%	3.74%		3.84%	#Custs	1	32		32	845
13	635	735	Contractual Services - Testing	0.11%	3.74%		3.84%	#Custs	2	68		70	1,820
14	636	736	Contractual Services - Other	0.11%	3.74%		3.84%	#Custs	339	12,007		12,346	321,204
15	641	741	Rental of Building/Real Prop.	0.11%	3.74%		3.84%	#Custs	223	7,902		8,125	211,386
16	642	742	Rental of Equipment	0.11%	3.74%		3.84%	#Custs	17	606		624	16,221
17	650	750	Transportation Expenses	0.11%	3.74%		3.84%	#Custs	(77)	(2,740)		(2,817)	(73,289)
18	656	756	Insurance - Vehicle	0.10%	3.71%		3.82%	#Custs	0	2		2	42
19	657	757	Insurance - General Liability	0.11%	3.74%		3.85%	#Custs	0	6		6	166
20	658	758	Insurance - Workman's Comp.	0.11%	3.72%		3.83%	#Custs	0	1		1	25
21	659	759	Insurance - Other	0.11%	3.72%		3.83%	#Custs	0	2		2	55
22	660	760	Advertising Expense	0.11%	3.74%		3.84%	#Custs	1	39		40	1,050
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	0.11%	3.74%		3.84%	#Custs	(14)	(504)		(518)	(13,483)
26	675	775	Miscellaneous Expense	0.10%	3.53%		3.63%	#Custs	457	16,177		16,633	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

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

Schedule: Page: Preparer:

B-13 1 of 1 R Griffin

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

		(1)	(2)	(2) (3) (4) (5) (6) Historical Test Year 2007				(7) (8) Pro Forma Adjustments	
Line		-	2007	Utility	Adjusted	Used & Us	eful	Depreciation	U&U
No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Expense	Expense
1	INTANG	BIBLE PLANT		T to Justification	25,000		LAPONSO	LADOING	Cyperise
2	301.1	Organization	327	(122)	204	100.00%	204	0	0
3	302.1	Franchises		\. <u></u> ,	6	100,00%	6	ő	ŏ
4	339.1	Other Plant & Misc. Equipment	Ö	Ö	Ö	100.00%	Ö	Ö	ŏ
5	SOURC	E OF SUPPLY & PUMPING PLANT		-	•		•	•	•
6	303.2	Land & Land Rights	0	0	0	100.00%	0	0	0
7	304.2	Structures & Improvements	814	Ō	814	100.00%	814	Ö	ō
8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	0	ā	Ö
9	306.2	Lake, River & Other Intakes	0	0	ō	100.00%	ō	ő	õ
10	307.2	Wells & Springs	1,038	(342)	695	100.00%	695	ŏ	ō
11	308.2	Infiltration Galleries & Tunnels	0	Ò	0	100.00%	0	Ō	ō
12	309.2	Supply Mains	Ö	ō	ō	100.00%	Ö	ő	ő
13	310.2	Power Generation Equipment	793	Ō	793	100.00%	793	ŏ	ō
14	311.2	Pumping Equipment	1,263	Ŏ	1,263	100.00%	1,263	ő	ō
15	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	Ö	ŏ
16	WATER	TREATMENT PLANT	_	_	•		_	·	_
17	303.3	Land & Land Rights	0	0	0	100.00%	0	0	o
18	304.3	Structures & Improvements	520	(453)	67	100.00%	67	Ö	Ď
19	311.3	Pumping Equipment	0	0	0	100.00%	0	ő	ŏ
20	320.3	Water Treatment Equipment	133	(73)	60	100.00%	60	ő	ő
21	339.3	Other Plant & Misc. Equipment	318	35	353	100.00%	353	ŏ	ŏ
22	TRANSI	MISSION & DISTRIBUTION PLANT			550		-	J	•
23	303.4	Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4	Structures & Improvements	ō	ō	ō	100.00%	ō	ő	ŏ
25	311.4	Pumping Equipment	Ō	Ō	ō	100.00%	ō	Ö	ŏ
26	330.4	Distr. Reservoirs & Standpipes	1,178	ō	1,178	100.00%	1.178	ŏ	ŏ
27	331.4	Transm. & Distribution Mains	1,464	(169)	1,294	100.00%	1,294	ő	ŏ
28	333.4	Services	159	(20)	139	100.00%	139	Ö	ő
29	334.4	Meters & Meter Installations	550	(82)	467	100.00%	467	916	916
30	335.4	Hydrants	180	(20)	159	100.00%	159	0	0
31	336.4	Backflow Prevention	0	`,	Q	100.00%	Q	Š	Ö
32	339.4	Other Plant & Misc. Equipment	33	(7)	27	100.00%	27	ŏ	ŏ
33	GENER	AL PLANT		, ,	***			•	•
34	303.5	Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5	Structures & Improvements	Ō	44	44	100.00%	44	0	ō
36	340.5	Office Furniture & Equipment	79	0	79	100,00%	79	Ö	ō
37	340.51	Computer Equipment	0	1,877	1,877	100.00%	1,877	284	284
38	341.5	Transportation Equipment	0	0	0	100.00%	0	0	0
39	342.5	Stores Equipment	0	0	ō	100.00%	ō	ő	ŏ
40	343.5	Tools, Shop & Garage Equipment	0	ō	ō	100.00%	ō	ŏ	ŏ
41	344.5	Laboratory Equipment	0	0	Ġ	100.00%	0	D	ō
42	345.5	Power Operated Equipment	0	٥	Ö	100.00%	ō	Ö	ŏ
43	346.5	Communication Equipment	ō	ō	Ö	100.00%	ŏ	ő	ŏ
44	347.5	Miscellaneous Equipment	683	ő	683	100.00%	683	0	Ö
45	348.5	Other Tangible Plant	1,619	(1,627)	(7)	100.00%	(7)	0	ő
46		-	.,	(.,)	1.7		(-)	J	•
47		TOTAL DEPRECIATION EXPENSE	11,156	(959)	10,196	-	10,196	1,200	1,200
48		Composite U&U Rate				100.00%		.,	
49		(LESS) AMORTIZATION OF CIAC	(1,995)	(79)	(2,074)		(2,074)	0	0
50									
51		NET DEPRECIATION EXPENSE	9,160	(1,038)	8,122	_	8,122	1,200	1,200
		-				=			

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

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

(2) (4) (6) (7) (8) (1)(3) Historical Test Year 2007 Pro Forma Adjustments Utility 2007 Used & Useful Depreciation Line Adjusted U & U Account No. and Name Adjustments Expense Expense Expense Expense Expense No INTANGIBLE PLANT Organization 454 (170)284 100.00% 284 0 0 351.1 352,1 Franchises 100.00% 6 3 0 6 a O Other Plant & Misc. Equipment 100.00% 389 1 0 0 0 ٥ 0 0 CTION PLANT COLLEC 6 353.2 Land & Land Rights 0 O 0 100.00% 0 0 0 Structures & Improvements 100.00% 7 354.2 446 (27)418 418 O 0 8 355.2 Power Generation Equipment ٥ 0 100.00% 0 0 0 9 360.2 Collection Sewers - Force 28 26 100.00% 26 0 0 (3)10 361.2 Collection Sewers - Gravity 1,456 (162)1,295 100.00% 1.295 0 0 362.2 Special Collecting Structures 100.00% 0 11 0 0 0 0 363.2 Services to Customers 100.00% 243 12 264 (21)243 0 0 364,2 Flow Measuring Devices 100.00% 13 Ω n Ω n Ω 0 14 365.2 Flow Measuring Installations 0 213 213 100.00% 213 0 0 389.2 Other Plant & Misc. Equipment 100.00% 15 ٥ 0 0 0 0 0 SYSTEM PUMPING PLANT 16 17 353.3 Land & Land Rights 0 0 0 100.00% 0 0 0 Structures & Improvements 354.3 0 100.00% 0 0 0 18 0 0 100.00% 19 355.3 Power Generation Equipment Đ 0 n n O 0 20 370.3 Receiving Wells 0 100.00% 0 0 0 0 0 371.3 Pumping Equipment 100.00% 4.485 21 4 485 0 4,485 O O 22 389.3 Other Plant & Misc. Equipment Û 0 0 100.00% 0 0 0 23 TREAT MENT AND DISPOSAL PLANT 24 353.4 Land & Land Rights 0 0 0 100.00% 0 0 0 25 354.4 Structures & Improvements 767 96 863 100.00% 863 0 0 26 355.4 Power Generation Equipment 0 100.00% 0 0 0 0 380.4 100.00% 27 Treatment & Disposal Equipment 297 (50)248 248 0 0 Plant Sewers 28 381.4 100 00% D Ω 0 ٥ ก 0 29 382.4 **Outfall Sewer Lines** ٥ 0 0 100.00% 0 0 0 Other Plant & Misc. Equipment 100.00% 389.4 0 0 0 0 0 0 31 RECLAIMED WATER TREATMENT PLANT 353.5 Land & Land Rights ٥ n 0 100.00% n 0 0 32 33 354.5 Structures & Improvements 100.00% 0 0 0 0 0 355.5 34 **Power Generation Equipment** 0 0 0 100.00% 0 0 0 371.5 35 Pumping Equipment 100.00% 0 0 0 n 0 0 36 374.5 Reuse Distribution Reservoirs 0 100.00% 0 0 0 0 0 37 380.5 Treatment & Disposal Equipment 102 0 102 100.00% 102 0 0 Plant Sewers 381.5 38 100.00% 0 O 0 n ٥ 0 39 389.5 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 0 40 RECLAIMED WATER DISTRIBUTION PLANT 352.6 0 100.00% 0 0 41 Franchises 0 0 0 42 353.6 Land & Land Rights 0 0 100.00% 0 0 0 43 354.6 Structures & Improvements 0 0 100.00% 0 0 0 0 Power Generation Equipment 44 355.6 100.00% O O 0 0 0 0 45 366.6 Reuse Services 0 100.00% 0 0 0 0 0 100.00% 46 367.6 Reuse Meters & Meter Installations 0 0 0 0 0 0 47 371.6 100.00% **Pumping Equipment** Đ 0 0 O 0 Ð 48 375.6 Reuse Transmission & Distr. Sys. 0 100.00% O 0 0 0 0 49 389.6 Other Plant & Misc. Equipment 0 0 100.00% 0 0 0 0 **GENER** AL PLANT 51 353.7 Land & Land Rights n 0 0 100.00% 0 0 0 354 7 Structures & Improvements 336 52 336 100.00% 349 (13)0 0 53 390,7 Office Furniture & Equipment 0 0 100.00% 0 0 0 54 390.71 1,860 Computer Equipment 0 1.860 100.00% 1,860 281 281 391.7 Transportation Equipment 55 0 0 0 100.00% 0 0 0 56 392.7 Stores Equipment 100.00% 0 0 0 0 57 393.7 Tools, Shop & Garage Equipment 0 0 0 100.00% 0 0 0 58 394.7 Laboratory Equipment O 100.00% 0 0 n n 0 395.7 59 Power Operated Equipment 0 0 0 100.00% 0 0 0 60 396.7 Communication Equipment 0 0 100.00% 0 0 0 397.7 61 Miscellaneous Equipment 143 100.00% 143 0 0 215 (72)100.00% 62 398.7 Other Tangible Plant 264 264 O n 63 TOTAL DEPRECIATION EXPENSE 4,643 6,142 10,785 10,785 281 281 64 Composite U&U Rate 100.00% 65 (LESS) AMORTIZATION OF CIAC (37,635)(47,078)0 0 (9,443)(47,078)66 **NET DEPRECIATION EXPENSE** (4,800)(31,493)(36,293)(36,293)281 281

Taxes Other Than Income

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-15

Page: Preparer: 1 of 1 S Szczygiel

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

	(1)	(2) Regulatory	(3)	(4) RE & Personal	(5)	(6)
Line No.	Description	Assessment Fees (RAFs) 4.50%	Payroll Taxes 8.23%	Property Tax on U&U 1.46%	Other	Total
Wate						
1 2	Test Year Per Books	1,949	(456)) 3,072		4,564
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(14)				(14)
5	Payroll & Property Tax Adjustments		2,089	(880)		1,209 [°]
6	Non-U&U Adjustment @ 0.00%			0		0
7	Total Test Year Adjustments	(14)	2,089	(880)	0	1,196
8	Adjusted Test Year	1,935	1,633	2,192	0	5,759
9	•					
10	Pro Forma Adjustments (Explain)					
11	Payroli Tax Adjustments		121			121
12	2007 Plant in Service Additions			(3,532)		(3,532)
13	Pro Forma Plant in Service Additions			792		792
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	121	(2,740)	0	(2,620)
16	Adjusted Pro Forma	1,935	1,753	(548)	0	3,140
17	•					
18 19	RAFs Assoc. with Revenue Increase	2,367				2,367
20	Total Pro Forma	4,301	1,753	(548)	0	5,507
Sewe	er					
21	Test Year Per Books	1,891	(454)	0		1,436
22		.,	(/	,		1,400
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(11)				(11)
25	Payroll & Property Tax Adjustments	` ,	2,366	880		3,245
26	Non-U&U Adjustment @ 0.00%		·	0		0
27	Total Test Year Adjustments	(11)	2,366	880	0	3,235
28	Adjusted Test Year	1,880	1,912	880	0	4,671
29	•					
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		118			118
32	2007 Plant in Service Additions			1,082		1,082
33	Pro Forma Plant in Service Additions			56		56
34	Non-U&U Adjustment @ 0.00%			0		0
35	Total Pro Forma Adjustments	0	118	1,137	0	1,256
36	Adjusted Pro Forma	1,880	2,030	2,017	0	5,927
37 38	RAFs Assoc. with Revenue Increase	1,234				1,234
39	_					
40	Total Pro Forma	3,114	2,030	2,017	0	7,161

Recap Schedules: B-1, B-2

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

Summit Chase TAX SCHEDULES

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

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

Schedule: C-1 Page: 1 of 1

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Line	;	Year End	Utility	Year End	Pro Forma		Supporting
No.	Description	Per Books	Adjustments	Adjusted	Adjustments	Pro Forma	Schedules
Wate	er						
1	Current Tax Expense	(4,755)	(4,621)	(9,376)	(2,544)	(11,920)	C-2
2	Deferred Income Tax Expense	0	(804)	(804)	0	(804)	C-5
3	ITC Realized This Year	0	0	0	0	O O	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	(4,755)	(5,425)	(10,180)	(2,544)	(12,724)	
Sew	er						
7	Current Tax Expense	(37,591)	37,281	(310)	(3,261)	(3,572)	C-2
8	Deferred Income Tax Expense	0	(969)	(969)) oʻ	(969)	C-5
9	ITC Realized This Year	0	0	0	0	, o	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	Total Income Tax Expense	(37,591)	36,312	(1,279)	(3,261)	(4,540)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Florida Public Service Commission

Schedule:

C-2 1 of 1

Page: Preparer: W Jerdon

	(1)	(2)	(3)	(4) Water	(5)	(6)	(7)	(8)	(9) Sewer	(10)	(11)	(12)
Line		Year End	Utility	Year End	Pro Forma	Pro Forma	Year End	Utility	Year End	Pro Forma	Pro Forma	Supporting
<u>No.</u>	Description	Per Books	Adjustments	Adjusted	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	<u>Adjustments</u>	Adjusted	Schedules
1	Taxable Operating Income before Interest	(12,327)	(12,092)	(24,419)	(5,501)	(29,920)	(97,450)	96.512	(938)	(8,218)	(9,156)	B-1. 8-2
2	Less: Interest Charges	0	(1,971)	(1,971)		(3,065)	(0.,.00,	(2,377)	(2,377)		(2,614)	
3	-				` ′			(-,,	(_,,	,,	(-,,	,
4	Taxable Income	(12,327)	(14,063)	(26,390)	(6,595)	(32,985)	(97,450)	94,135	(3,315)	(8,454)	(11,769)	ī
5		· · · · · · · · · · · · · · · · · · ·										-
6	Schedule M Adjustments		_	_								
1	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences		(2,085)	(2,085)	0	(2,085)		(2,511)	(2,511)		(2,511)	
9 10	Total Schedule M Adjustments		(2,085)	(2,085)	0	(2,085)	0	(2,511)	(2,511)	0	(2,511)	<u>L</u>
11	Taxable Income Before State Taxes	(12,327)	(11,978)	(24.306)	(6,595)	(30,901)	(97,450)	96,645	(805)	(0 AEA)	(0.250)	i.
12	Taxable modified bolore didito (axes	(12,527)	(11,570)	(24,300)	(0,353)	(30,901)	(97,430)	90,040	(605)	(8,454)	(9,259)	
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	(678)	(659)	(1,337)		(1,700)	(5,360)		(44)		(509)	
15				• • •	, ,	` ' '	,	-,	(,	```	(•
16	Federal Taxable Income	(11,649)	(11,319)	(22,969)	(6,233)	(29,201)	(92,090)	91,330	(760)	(7,989)	(8,749)	•
17										<u> </u>	` '	
18	Federal Tax Rate	35.0%	35.0%	35.0%		35.0%	35.0%	35.0%	35.0%		35.0%	
19	Federal Income Taxes	(4,077)	(3,962)	(8,039)	(2,181)	(10,220)	(32,232)	31,965	(266)	(2,796)	(3,062)	•
20	Lance Inventor and Tour One did Decilion in The Section	_		_		_	_	_				
21 22	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	C-7
23	Current Federal Income Taxes	(4,077)	(3,962)	(8,039)	(2,181)	(10,220)	(32,232)	31.965	(266)	(2.706)	73.063	-
24	Sallow Sallow Modern	(4,071)	(3,302)	(0,009)	(2,101)	(10,220)	(32,232)	31,900	(200)	(2,796)	(3,062)	_
25	Summary:											
26	Current State Income Tax	(678)	(659)	(1,337)	(363)	(1.700)	(5,360)	5.315	(44)	(465)	(509)	
27	Current Federal Income Tax	(4,077)	(3,962)	(8,039)	(2,181)	(10,220)	(32,232)	31,965	(266)	(2,796)	(3,062)	
28		(,= > -)	(=,==#)	(-,-20)	(-, ,-,-,)	(,)	(02,202)	.,	(250)	(2,, 50)	(0,002)	
29	Total Current Income Tax Expense (To C-1)	(4,755)	(4,621)	(9,376)	(2,544)	(11,920)	(37,591)	37,281	(310)	(3,261)	(3,572)	-

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Summit Chase
Docket No. 080121-WS
Historical Test Year Endin

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

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

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line No.	Description	2007 Per Books	2007 Adjustments	2007 Adjusted	<u> </u>	2007 Per Books	2007 Adjustments	2007 Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	0	1,952	1,952	Note*	0	2,359	2,359	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	19	19		0	18	18	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	1,971	1,971	-	0	2,377	2,377	_

NL	Y for Option 2 Companies (se	<u>se Sch. C-7)</u>)	Water				Sewer			
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio_	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applic	able				Not Appli	cable	
12	Total								1	-	
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Interest Adjustment (To Line						-		- =		

* Note: Calculations for utility adjusted interest:

_	_ Water		Sewer	
Rate Base (Sch. A-1, A-2)	107,756		125,010	
Weighted Cost of Long Term Debt (D-1)	1.81%	1,952	1.89%	2,359
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		1.952	<u></u>	2,359

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Pro Forma

Historical [] Projected [X]

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

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

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line No.	Description	2007 Adjusted		Pro Forma	•	2007 Adjusted	Pro Forma Adjustments		
			7 10 1000 1101 100	Alajadida		710,03100	Aujuvanonta	Adjusted	Ochedules
1	Interest on Long-Term Debt	1,952	1,094	3,047	Note*	2,359	236	2,595	Note*
2	Amortization of Debt Premium,	0	0	0		. 0	0	0	
	Discount and Expense Net								
3	Interest on Short-Term Debt	0	(0)	0	Note*	0	(0)	0	Note*
4	Other Interest Expense	19	O O	19		18	o´	18	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	1,971	1,094	3,065	•	2,377	236	2,614	-

ML	Y for Option 2 Companies (see Sch.	C-7)		Water				Sewer			
	Balances From Sch. D-1 Amou	ınt	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Onl Weighted Cost
8 9 10	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applica	able				Not Appli	cable	
12	Total								1		<u> </u>
13	ITC (from D-1, Line 7)										
14 15	Weighted Debt Cost (From Line 12 Interest Adjustment (To Line 6)) _]	-		•		

* Note: Calculations for utility adjusted interest:			
·	Water		Sewer
Rate Base (Sch. A-1, A-2)	164,658		137,300
Weighted Cost of Long Term Debt (D-1)	1.85%	3,047	1.89% 2.595
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00% 0
Adjusted Interest on Debt		3,047	2,595

Book/Tax Differences - Permanent

Florida Public Service Commission

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

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

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

	(1)	(2)
Line		(=)
No.	Description	Amount
WATER		Amount
1		
2 None		
3		
4 Total		0
		= -
SEWER		
5		
6 None		
7		
8 Total		

Deferred Income Tax Expense

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line	•				******			Supporting
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules
1	Timing Differences (Tax Expense							
2	Higher (Lower) than Book Expense):							
3	Tax Depreciation & Amortization	9,160	(2,934)	6,226	(4,800)	(33,776)	(38,576)	
4	Book Depreciation & Amortization	9,160	(1,038)	8,122	(4,800)	, , . ,	(36,293)	B-13,14
5		-,	(.,,	0,142	(4,000)	(01,400)	(30,233)	D-13, 14
6	Depreciation Difference	0	(1,896)	(1,896)	0	(2,284)	(2,284)	
7	•		<u> </u>	(1,000)		(2,204)	(2,204)	
8	Other Timing Differences (Itemize):							
9	Bad Debt	0	(189)	(189)	0	(227)	(227)	
10	All Other	0	0	0	ŏ	0	(221)	
11					•	ŭ	J	
12	Total Timing Differences (To C-2)	0	(2,085)	(2,085)	0	(2,511)	(2,511)	
13	· · · · · ·				·	(2,011)	(2,011)	
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
15	State Deferred Taxes	0	(115)	(115)	0.5%	(138)	(138)	
16			(· · - ,	()	· ·	(100)	(100)	
17	Timing Differences for Federal Taxes	0	(1,970)	(1,970)	0	(2,373)	(2,373)	
18	-		(-,,	(,,,,,,,	Ū	(2,575)	(2,373)	
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
20	Federal Deferred Taxes	0	(690)	(690)	0	(830)	(830)	
21		_	()	(000)	•	(000)	(000)	
22	Total Deferred Taxes (to C-1)	0	(804)	(804)	0	(969)	(969)	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Schedule: Page: C-6 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		A	ccount No. 283			Account No	_			
Line	_	Defe	erred Tax Liabil	ity				Net Defe	erred Income	e Taxes
<u>No.</u>	Year	_ State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R									
1	2003	0	5,949	5,949				0	5,949	5,949
2	2004	4,949	0	4,949				4,949	0	4,949
3	2005	7,223	5,775	12,998				7,223	5,775	12,998
4	2006	908	5,443	6,351				908	5,443	6,351
5	2007	793	4,754	5,547				793	4,754	5,547
SEWE	R									
6	2003	0	2,065	2,065				0	2,065	2,065
7	2004	1,970	0	1,970				1,970	O	1,970
8	2005	2,875	2,299	5,174				2,875	2,299	5,174
9	2006	365	2,184	2,549				365	2,184	2,549
10	2007	226	1,354	1,580				226	1,354	1,580

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

C-6

Page: Preparer: 2 of 3 W Jerdon

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

	(1)	(2)	(3)	(4)								
		Account No. 28306										
		Deferre	Deferred State Tax Liability									
			Current									
Line		Beginning	Year	Ending								
No.	Year	Balance	Change	Balance								
WATE	R											
1	2003	0	0	0								
2	2004	0	4,949	4,949								
3	2005	4,949	2,274	7,223								
4	2006	7,223	(6,315)	908								
5	2007	908	(115)	793								
			, ,									
SEWE	R											
6	2003	0	0	0								
7	2004	0	1,970	1,970								
8	2005	1,970	905	2,875								
9	2006	2,875	(2,510)	365								
10	2007	365	` (139)	226								

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

C-6

Page:

3 of 3

Preparer:

W Jerdon

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

	(1)	(2)	(3)	(4)							
		Acc	Account No. 28305								
			Federal Tax L								
			Current								
Line		Beginning	Year	Ending							
No.	Year	Balance	Change	Balance							
WATE	R										
1	2003	0	5,949	5,949							
2	2004	5,949	(5,949)	0							
3	2005	0	5,775	5,775							
4	2006	5,775	(332)	5,443							
5	2007	5,443	(689)	4,754							
SEWE	€R										
6	2003	0	2,065	2,065							
7	2004	2,065	(2,065)	0							
8	2005	0	2,299	2,299							
9	2006	2,299	(115)	2,184							
10	2007	2,184	(830)	1,354							

Investment Tax Credits - Analysis

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

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

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

1 NONE NONE

Investment Tax Credits - Analysis

Florida Public Service Commission

Summit Chase Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: C-7 Page: 2 of 4

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)	(5) 8% ITC	(6)	(7)	(8)	(9)	(10)	(11) 10% ITC	(12)	(13)
			Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	
ne	Be	eginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
o. \	Year Ba	alance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

Investment Tax Credits - Company Policies

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7 Page: 3 of 4

Preparer: W Jerdon

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

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7 Page: 4 of 4

Preparer: W Jerdon

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

NONE

Parent's Debt Information

Florida Public Service Commission

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

Schedule: Page:

C-8 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**.

	7.5					
	(1)	(2)	(3)	(4)	(5)	(6)
Line		Average	% of	Cost	Weighted	Supporting
No.	Description	Amount	Total	Rate	Cost	Schedules
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock		See Note			
4	Common Equity (State Retained Earnings					
	Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
_						
7	Total	0			0	
	_					
	Parent Debt Adjustment Calculation					
	•					
8	Weighted Cost of Parent's Debt (Line 1 & 2	col. 5)	0			From
9	Effective consolidated tax rate	,	v			B-1
10	Parent's Tax Deduction on Debt Interest		0			D-1
	Water		· ·			
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment		0			D-1
	(to C-1) Allocation to subsidiary at		0			A-17
	(10 0 1) I Boddoll to odboldiary at		U			A-17
	Sewer					
13	Equity of Subsidiary					D-1
14	Parent Debt Adjustment (to C-1)		0			- '
	(to C-1) Allocation to subsidiary at		ŏ			A-17
	, , , , , , , , , , , , , , , , , , , ,		· ·			13-11

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

Summit Chase Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: C-9

1 of 1

Page: 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

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

Schedule: C-10
Page: 1 of 1
Preparer: W Jerdon

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

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

Summit Chase CAPITAL SCHEDULES

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

Schedule of Requested Cost of Capital

13 Month Average balance

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule:

D-1

Page:

1 of 2

Preparer:

S Anzaldo

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Reconciled			Weighted		
Line		To 2007		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	38,259	35.50%	5.10%	1.81%	1,952	D-2, D-5
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	63,240	58.69%	10.25%	6.01%	6,480	D-2
5	Customer Deposits	309	0.29%	6.00%	0.02%	19	D-2
6	Accumulated Deferred Income Taxes	5,949	5.52%	0.00%	0.00%	0	D-2
7	Total	107,756	100.00%	- -	7.84%	8,451	•
SEW	/ER						
8	Long-Term Debt	46,227	36.98%	5.10%	1.89%	2,359	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	76,412	61.12%	10.25%	6.26%	7,830	D-2
12	Customer Deposits	306	0.25%	6.00%	0.01%	18	D-2
13	Accumulated Deferred Income Taxes	2,065	1.65%	0.00%	0.00%	0	D-2
14	Total	125,010	100.00%	-	8.17%	10,208	•

Schedule of Requested Cost of Capital

13 Month Average balance

Summit Chase

Docket No. 080121-WS

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule:

D-1

Page: Preparer: 2 of 2 S Anzaldo

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

	(1)	(2)	(3)	(4)		(5)	(6)
		Reconciled			Weighted	, ,	` '
Line		To Pro Forma		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER			·			
1	Long-Term Debt	59,707	36.26%	5.10%	1.85%	3,047	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	98,693	59.94%	10.25%	6.14%	10,113	D-2
5	Customer Deposits	309	0.19%	6.00%	0.01%	19	D-2
6	Accumulated Deferred Income Taxes	5,949	3.61%	0.00%	0.00%	0	D-2
7	Total	164,658	100.00%	_	8.00%	13,179	•
SEW	/ER						
8	Long-Term Debt	50,860	37.04%	5.10%	1.89%	2,595	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	84,069	61.23%	10.25%	6.27%	8,615	D-2
12	Customer Deposits	306	0.22%	6.00%	0.01%	18	D-2
13	Accumulated Deferred Income Taxes	2,065	1.50%	0.00%	0.00%	ō	D-2
14	Total	137,300	100.00%	-	8.18%	11,229	•

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule:

D-2

Page:

1 of 1

Preparer:

S Anzaldo

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Reconciliation	Reconciled	Reconciled	
Line	ı	Balance	Balance	13 Mo	Adjustments	To 2007	To Pro Forma	Supporting
No.	Class of Capital	12/31/2006	12/31/2007	Average†	Pro rata *	Rate Base	Rate Base	Schedules
Wat	er							
1	Long-Term Debt	23,659	41,679	38,259		38,259	59,707	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	39,108	68,893	63,240		63,240	98,693	
5	Customer Deposits	0	535	309		309	309	D-7
6	Accumulated Deferred Income Taxes	6,351	5,547	5,949		5,949	5,949	C-6
7	Total	69,118	116,654	107,756	0	107,756	164,658	A-1
Sew	er							
8	Long-Term Debt	41,086	60,316	46,227		46,227	50,860	D-5
9	Short-Term Debt	0	0	0		Ó	0	D-4
10	Preferred Stock	0	0	0		0	0	D-3
11	Common Stock	67,914	99,700	76,412		76,412	84.069	- +
12	Customer Deposits	. 0	530	306		306	306	D-7
13	Accumulated Deferred Income Taxes	2,549	1,580	2,065		2,065	2,065	C-6
14	Total	111,549	162,125	125,010	0	125,010	137,300	A-2

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

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

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

Preferred Stock Outstanding

Florida Public Service Commission

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

There is no Preferred Stock for this subsidiary nor its parent

Cost	Ωf	Shr	set_T	[erm	Debt

Florida Public Service Commission

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

Schedule: D-4 Page: 1 of

1 of 1

Preparer: S Anzaldo

Utility [X] or Parent [X]

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

		(1) Total	(2)	(3)	(4) Effective	(5)
Line		Interest	Maturity	Average Amt	Cost	Supporting
No.	Lender	Expense	Date	Outstanding	Rate	Schedule(s)
2 3 4						
5						
6						
7						_
8	Total	0		· · · · · · · · · · · · · · · · · · ·	0.00%	-

Cost of Long-Term Debt

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

Utility [X] or Parent []

1

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

Florida Public Service Commission

Schedule:

D-5 1 of 2

Page: Preparer:

S Anzaldo

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

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

Florida Public Service Commission

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page:

Preparer:

D-5 2 of 2 S Anzaldo

Utility[] or Parent[X]

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

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

(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ine No. Description, Years of Life, Cou	ipon Rate	Issue Date,	Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc.(Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort, of Issuing Exp. on Principal Outstanding	Interest Cost (Coupon Rate) x Col(4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/ ((4)-(6)-(7
2006													
1 Unsecured Note - 10 years	6.00%	10/31/2006	10/31/2016	20,501,000	20,501,000			-	_	-	1,230,060	1,230,060	6.00
2											*	-11	
3													
4 2007													
5 Unsecured Note - 7 years	4.87%	07/31/2003	07/31/2010	27,000,000	3,135,582	-	-	-	-	•	152,703	152,703	4.87
6 Unsecured Note - 10 years	4.87%	07/31/2003	07/31/2013	21,600,000	2,508,465	-	-	-	-	-	122,162	122,162	4.87
7 Unsecured Note - 11 years	4.87%	07/31/2003	07/31/2014	27,000,000	3,135,582	-		-		-	152,703	152,703	4.87
8 Unsecured Note - 13 years	4.87%	07/31/2003	07/31/2016	10,800,000	1,254,233	-	-	-	•	-	61,081	61,081	4.87
9 Unsecured Note - 14 years	4.87%	07/31/2003	07/31/2017	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87
10 Unsecured Note - 15 years	4.87%	07/31/2003	07/31/2018	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87
11 Unsecured Note - 17 years	4.87%	07/31/2003	07/31/2020	16,200,000	1,881,349	-	-	-	•	-	91,622	91,622	4.87
12 Unsecured Note - 20 years	4.87%	07/31/2003	07/31/2023	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.87
13 Unsecured Note - 10 years	5.01%	02/03/2005	02/03/2015	18,000,000	2,090,388	-	-	-		•	104,728	104,728	5.01
14 Unsecured Note - 15 years	5.20%	02/03/2005	02/03/2020	12,000,000	1,393,592	-	-	-	_	-	72,467	72,467	5,20
15 Unsecured Note - 15 years	5.63%	02/28/2007	02/28/2022	15,000,000	1,741,990	-	-	-	-	-	98,074	98,074	5.63
16 Unsecured Note - 30 years	5.83%	02/28/2007	02/28/2037	15,000,000	1,741,990	*	-	-	-	-	101,558	101,558	5.83
17 Unsecured Note - 12 years	5.54%	12/27/2006	12/27/2018	30,000,000	3,490,254		-	-	-	-	193,360	193,360	5.54
18 2007 12 Month Total					26,136,124	*	-	-	-	-	1,333,702	1,333,702	5.10
19				•							**		
20 13 Month Average (from A-19)				•	22,517,338								

* 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 \$1,293,801

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

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

Cost of Variable Rate Long-Term Debt

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

Utility [X] or Parent []

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

Florida Public Service Commission

Schedule:

dule: D-6 : 1 of 2

Page: Preparer:

S Anzaldo

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

All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

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

Utility[] or Parent[X]

1

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

Florida Public Service Commission

Schedule;

D-6 2 of 2

Page: Preparer:

S Anzaldo

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

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

D-7

Page: Preparer: 1 of 1 S Anzaldo

Utility [X] or Parent []

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

	(1)	(2)	(3)	(4)	
Line No.	Month & Year	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	0	0	0	0
2	Jan-07	ŏ	35	ŏ	35
3	Feb-07	35	170	Ö	205
4	Mar-07	205	170	0	375
5	Apr-07	375	180	0	555
6	May-07	555	180	0	735
7	Jun-07	735	85	(180)	640
8	Jul-07	640	170	` o´	810
9	Aug-07	810	0	0	810
10	Sep-07	810	0	0	810
11	Oct-07	810	170	0	980
12	Nov-07	980	0	0	980
13	Dec-07	980	85	0	1,065
14	Average				615
15				_	
16		Wate	er Allocated at	50%	309
17					
18		Sew	er Allocated at	50%	306

Summit Chase RATES SCHEDULES

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE <u>NUMBER</u>
Rate Schedule - Water	E-1w	105
Rate Schedule - Sewer	E-1s	106
	-	- -
Revenues at Present & Proposed Rates - Water	E-2w	107
Revenues at Present & Proposed Rates - Sewer	E-2s	111
Customer Monthly Billing Schedules	E-3	115
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Rate Schedule - Water

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule:

E-1w

Page: Preparer: 1 of 1 T Rendell

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Period 3	Unlimited	Limited	Proposed
Line	•	Test Year	Test Year	& Prior	Interim	Interim	Consolidated
No.	Class/Meter Size	Period 1	Period 2	to Filing	Rates	Rates	Rates
1	Residential						
2	5/8" X 3/4"	9.24	11.92	9.24	17.45	16.85	21.92
3	3/4"	-	-		_	-	32.89
4	1"	23.10	29.79	23.10	43.63	42.12	54.81
5	1-1/2"	46.20	59.58	46.20	87.25	84.25	109.62
6	2"	73.91	95.30	73,91	139.58	134.78	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	2.64	3.41	2,64	4.99	4.81	3.80
14	Block 2, 5,000-10,000	2.64	3.41	2.64	4.99	4.81	4.76
15	Block 3, >10,000	2.64	3.41	2.64	4.99	4.81	4.76
16							
17	Commercial						
18	5/8" X 3/4"	9.24	11.92	9.24	17.45	16.85	21.92
19	3/4"	_	-	-	-	-	32.89
20	1"	23.10	29.79	23.10	43.63	42.12	54.81
21	1-1/2"	46.20	59.58	46.20	87.25	84.25	109.62
22	2"	73.91	95.30	73.91	139.58	134.78	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	2.64	3.41	2.64	4.99	4.81	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	9.24	11.92	9.24	17.45	16.85	21.92
34	3/4"	-	<u>.</u>	-	-	-	32.89
35	1"	23.10	29.79	23.10	43.63	42.12	54.81
36	1-1/2"	46.20	59.58	46.20	87.25	84.25	109.62
37	2"	73.91	95.30	73.91	139.58	134.78	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	2.64	3.41	2.64	4.99	4.81	3.80
44 45	Eiro Drotostia-						
45 46	Fire Protection						
46 47	2" 3"	-	-	-		-	14.62
47 48	3" 4"	-	-	-	-	-	29.23
		-	-	-	-	-	45.68
	E"						
49 50	6" 8"	-	-	-	-	-	91.35 146.16

Rate Schedule - Sewer

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water[] or Sewer[X]

Schedule: Page:

E-1s

1 of 1

Page: Preparer:

T Rendell

	(1)	(2)	(3)	(4) Period 3	(5) Unlimited	(6) Limited	(7) Proposed
Line No.	Class/Meter Size	Test Year Period 1	Test Year Period 2	& Prior to Filing	Interim Rates	Interim Rates	Consolidated Rates
1	Residential					. 10100	Tates
2	All Meter Sizes	9.45	16.06	9.45	13.02	13.02	45.26
3				-			
4				-			
5				-	-		
6				-			
7				-			
8 9				-			
10				-			
11				-			
12	Gallopago can (gallona)	40.000	40.000	-			
13	Gallonage cap (gallons) Gallonage Charge, Capped Usage	10,000	10,000	10,000	10,000	10,000	6,000
14	Gallonage Charge, Capped Usage	2.70	4.59	2.70	3.72	3.72	8.73
15							
16	Commercial						
17	5/8" X 3/4"	9.45	16.06	0.45	40.00		
18	3/4"	9.40	10.00	9.45	13.02	13.02	45.26
19	1"	22.94	39.01	22.94	24.00	-	67.89
	1-1/2"	47.27	80.36	47.27	31.60 65.12	31.60	113.14
	2"	72.90	123.93	72.90	100.43	65.12	226.29
	3"	-	120.30	72.90	100.43	100.43	362.06
23	4"	_	<u> ~</u>	-	<u>-</u>	-	724.12
24	6"	-	_	_	_	-	1,131.44 2,262.89
25	8"	-	-	-	_	_	3,620.62
	10"	-	_	_	_	_	5,204.65
	Gallonage charge	2.70	4.59	2.70	3.72	3.72	10.48
28							70.70
	Multi-Family						
	5/8" X 3/4"	9.45	16.06	9.45	13.02	13.02	45.26
	3/4"	_	-	-	-	-	67.89
	1"	22.94	39.01	22.94	31.60	31.60	113.14
	1-1/2"	47.27	80.36	47.27	65.12	65.12	226.29
	2"	72.90	123.93	72.90	100.43	100.43	362.06
	3" 4"	-	-	-	-	-	724.12
	4" 6"	-	-	-	-	-	1,131.44
	6" 8 <i>"</i>	-	-	-	-	-	2,262.89
	0 10"	-	-	-	-	-	3,620.62
	Gallonage charge	-	4.50	-	-	-	5,204.65
41	Salionage Charge	2.70	4.59	2.70	3.72	3.72	10.48
	Flat Rate						
	Resid'l Wastewater Only (RWO)						A
	Cmrl. Wastewater Only	-	-	-	-	-	112.65
	Reuse per Sprinkler Head	-	-	-	-	-	701.21
45	neuse der sonnkler Hean						

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Water [X] or Sewer []

Schedule: E-2w Page: 1 of 4 Historical Test Year Ending December 31, 2007 Preparer: G Prettyman

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

.ine	(1)	(2) Number	(3) Consumption	(4) Effctv. Test	(5) Test Year	(6) Rate Prior		7) essed	(8) Proposed	(9) Revenue
No.	Class/Meter Size	Bills	in 1,000 gai.	Year Rate	Revenue	to Filing		lons	Rate	Propose
1	Residential									1,0000
2	5/8" X 3/4"	2,436	7,104	9.24	22,509	9.24	NA		21.92	53,39
3	3/4"	0	0	-	Ó	-	NA		32.89	00,00
4	1"	0	0	_	Ó	23.10	NA		54.81	
5	1-1/2"	0	ō	-	ō	46.20	NA		109.62	
6	2"	ō	Ö	_	ō	73.91	NA		175.39	
7	3*	ŏ	ő		ő	13.31	NA.			
8	4"	Ö	ä	_	0				350.79	
9	Gallonage .				<u>v</u>		<u>AN</u>		548.10	
10	Block 1, 0-5,000		5.024	204	45.005	0.04				
11			5,934	2.64	15,665	2.64		5,934	3.80	22,54
12	Block 2, 5,000-10,000		771	2.64	2,035	2.64		658	4.76	3,13
	Block 3, >10,000		400	. 2.64 _	1,055	2.64		341	4.76	1,62
13	Total Residential	2,436	7,104		41,264	_		6,932		80,69
14	Average Bill				16.94					33.1
15										
6	Commercial									
17	5/8" X 3/4"	12	90	9.24	111	9.24	NA		21.92	26
8	3/4"	0	ō	-	ó	-	NA		32.89	20
19	1"	ő	ő	_	0	23.10	NA			
20	1-1/2"	0	0	-					54.81	
				-	0	46.20	NA		109.62	
1	2"	12	0	73.91	887	73.91	NA		175.39	2,10
2	3"	0	0	-	0	-	NA		350.79	
:3	4*	0	0	-	0	-	NA		548.10	
4	8"	0	0		0	•	NA		1,753.93	
5	Galionage		90	2.64	239	2.64		90	3.80	34
6	J							-	0.00	0.
27										
28	Total Commercial	24	90		1,236	-		90		- 374
		24	- 30					90.		2,71
29	Average Bill				51.52					112.9
10										
31	Multi-Family									
32	5/8" X 3/4"	0	0	-	0	9.24	NA		21.92	
33	3/4"	0	0	-	0	-	NA		32.89	
14	1"	0	0	-	0	23.10	NA		54.81	
35	1-1/2"	0	0	-	0	46.20	NA		109.62	
36	2"	ō	Ō	_	Ö	73.91	NA		175.39	
57	3"	Ö	ő	_	0		NA			
8	4"	0	0			-			350.79	
	~ <u>-</u>				0	-	NA	···	548.10	
9	0-8		_							
10	Gallonage		0	-	0	2.64		0	3.80	
1										
2	<u>_</u>					_				
3	Total Multi- Family	0	0	-	0	_	•	0		
4	Average Bill			· -		-				
5	-									
6	Fire Protection									
7		0	NA	_	•		B1A		40.40	
8	3"			-	0	-	NA		13.13	
		0	NA NA	-	0	-	NA		26.27	
	4"	0	NA NA	-	0	-	NA		41.04	
0	6 "	0	NA	-	0	-	NA		82.08	
1	8"	0	NA	-	0	-	NA		131.33	
2	10"	0	NA	-	0	-	NA		188.79	
3										
4										
5										
	Total Fire Protection	0	NA	_	0	· -	NA			
	Average Bill			·		• –	- 14/1			
	orago om				-					-
8				_		•				
9	Subtotal			_	42,500					83,41
	Unbilled Revenues				-					-
	Guaranteed Revenues				-					-
2	Misc. Service Charge				495					1,58
3	Total Revenue			_	42,995	•				84,99
4	Booked Revenue			-	43,301	•				37,00
				_	(306)	-0.7%				
5	Difference									

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission E-2w

Schedule:

Summit Chase Docket No. 080121-WS

Page: Preparer: 2 of 4 G Prettyman Schedule Period: 1/1/07 - 4/30/07 (pre-Interim Rates) Water [X] or Sewer []
Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between

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

Class No. Class Number Consumption Period 1 Period 1 Rates Period 1 Revenue		(4)	(2)	(3)	(4)	(5)
No. Class/Meter Size Bills In 1,000 gal. Rates Revenue	l ine	(1)				(5) Period 1
1 Residential 2 5/8" X 3/4"		Class/Meter Size				
3 3/4" 1 1/12"						
4 1" 0 0 0 23.10 0 5 1-1/12" 0 0 0 46.20 0 6 2" 0 0 73.91 0 7 3" 0 0 0 - 0 8 4" 0 0 0 - 0 8 4" 0 0 0 - 0 8 4" 0 0 0 - 0 8 4" 0 0 0 0 - 0 8 4" 0 0 0 0 - 0 8 4" 0 0 0 0 - 0 8 4" 0 0 0 0 - 0 8 4" 0 0 0 0 0 - 0 8 4" 0 0 0 0 0 - 0 8 4" 0 0 0 0 0 0 - 0 8 4" 0 0 0 0 0 0 0 0 8 4" 0 0 0 0 0 0 0 0 12 Block 1	2	5/8" X 3/4"	838	2,612	9.24	7,743
5 1-1/2" 0 0 0 46.20 0 0 6 2" 0 0 0 73.91 0 0 73.91 0 0 73.91 0 0 0 - 0 0 0 - 0 0 9 Gellonage 10 Block 1 2,212 2.64 730 12 Block 2 276 2.64 730 12 Block 2 124 2.64 327 13 Total Residential 838 2,612 14,640 14 Average Bill 17.47 15 16 Commercial 17.58" X 3/4" 4 49 9.24 37 18.3 4/4" 0 0 0 - 0 0 - 0 0 19 1" 0 0 0 23.10 0 0 1-1/2" 0 0 0 46.20 0 0 1-1/2" 0 0 0 46.20 0 0 1-1/2" 0 0 0 46.20 0 0 23.4" 0 0 0 - 0 0 23.10 26 23 4" 0 0 0 - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3	3/4*	0	0	-	0
6 2" 0 0 73.91 0 7 3" 0 0 0 - 0 8 4" 0 0 0 - 0 9 Gallonage 10 Block 1 2,212 2.64 5,840 11 Block 2 276 2.64 730 12 Block 3 124 2.64 327 13 Total Residential 838 2,612 14,640 14 Average Bill 71.747 15 16 Commercial 75.8" X 3/4" 4 49 9.24 37 18 3/4" 0 0 0 - 0 19 1" 0 0 46.20 0 21 2" 4 0 73.91 296 22 3" 0 0 0 - 0 23 4" 0 0 0 - 0 24 8" 0 0 0 - 0 25 Gallonage 49 2.64 130 26 26 27 27 Total Commercial 8 49 2.64 130 27 28 Total Commercial 8 49 2.64 130 28 Total Commercial 8 49 2.64 130 29 Average Bill 70 0 0 46.20 0 0 31 Multi-Family 70 0 0 9.24 0 73.91		-			23.10	
7 3" 0 0 0 - 0 0 8 4" 0 0 0 - 0 9 Gallonage 10 Block 1 2,212 2.64 730 11 Block 2 276 2.64 730 12 Block 3 124 2.64 327 13 Total Residential 838 2,612 14,640 14 Average Bill 17.47 15 16 Commercial 758" X 3/4" 4 49 9.24 37 18 3/4" 0 0 0 - 0 0 19 1" 0 0 0 23.10 0 19 1" 0 0 0 46.20 0 11-1/2" 0 0 0 46.20 0 21 2" 4 0 73.91 296 22 3" 0 0 0 - 0 23 4" 0 0 0 - 0 25 Gallonage 49 2.64 130 26 48" 0 0 0 - 0 27 Callonage 49 2.64 130 31 Multi-Family 30 0 9.24 0 33 3/4" 0 0 0 9.24 130 34 1" 0 0 9.24 0 35 1-1/2" 0 0 0 46.20 0 36 2" 0 0 0 - 0 37 3" 0 0 0 - 0 38 4" 0 0 0 - 0 39 40 Gallonage 0 0 0 - 0 38 4" 0 0 0 0 - 0 39 40 Gallonage 0 0 0 0 0 0 0 0 40 0 0 0 0 0 0 0 0 41 0 0 0 0 0 0 0 42 0 0 0 0 0 0 0 43 1" 0 0 0 0 0 0 0 44 0 0 0 0 0 0 0 0 45 0 0 0 0 0 0 0 46 0 0 0 0 0 0 0 47 0 0 0 0 0 0 0 48 0 0 0 0 0 0 0 0 49 0 0 0 0 0 0 0 40 0 0 0 0 0 0 0 40 0 0 0		-				
8 4" 0 0 0 - 0 9 Gallonage 10 Block 1 11 Block 2 276 2.64 730 11 Block 3 11 Average Bill 15 16 Commercial 17 5/8" X 3/4" 4 49 9.24 37 18 3/4" 0 0 0 23.10 0 20 1-1/2" 0 0 0 46.20 0 21 2" 4 0 73.91 296 22 3" 0 0 0 - 0 23 4" 0 0 0 - 0 24 8" 0 0 0 - 0 25 Gallonage 3/4" 0 0 0 - 0 26 Average Bill 30 11 Multi-Family 32 5/8" X 3/4" 0 0 0 - 0 33 1/4" 0 0 0 - 0 33 3/4" 0 0 0 - 0 34 1" 0 0 0 - 0 35 1-1/2" 0 0 0 46.20 0 36 2" 0 0 0 - 0 37 3" 0 0 0 - 0 38 4" 0 0 0 - 0 39 49 2.64 130 30 40 46.20 0 0 40 2.64 130 462 47 5/8" X 3/4" 0 0 0 0 - 0 48 20 0 0 0 - 0 49 2.64 130 462 47 60 0 0 0 0 0 0 0 48 40 0 0 0 0 0 49 2.64 130 462 47 70 0 0 0 0 0 0 0 48 40 0 0 0 0 0 0 49 2.64 130 40 40 0 0 0 0 0 0 0 40 0 0 0 0 0 0 40 0 0 0						
9					•	_
Block 1		•				0
11	_			2 242	204	E 940
12 Block 3 124 2.64 327 13 Total Residential 838 2,612 14,640 14 Average Bill 77.47 15						
Total Residential A Average Bill A Average Bill Total Residential A Average Bill Total Residential A Average Bill Total Residential Total						
17.47 16 Commercial 17 5/8" X 3/4" 18 3/4" 19 1" 10 0 0 23.10 0 20 1-1/2" 20 0 0 46.20 0 21 2" 4 0 0 0 - 0 22 3" 0 0 0 - 0 23 4" 0 0 0 - 0 24 8" 0 0 0 - 0 25 Galkonage 49 2.64 130 26 27 28 Total Commercial 8 49 49 2.64 130 31 Multi-Family 32 5/8" X 3/4" 0 0 0 - 0 33 3/4" 0 0 0 - 0 34 1" 0 0 9.24 0 35 1-1/2" 0 0 0 46.20 0 36 2" 0 0 0 - 0 37 3" 0 0 0 - 0 38 4" 0 0 0 - 0 39 40 Galkonage 0 0 0 - 0 39 40 Galkonage 10 0 0 - 0 41 42 42 Total Multi-Family 45 Fire Protection 47 1" 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 Total Fire Protection 57 Average Bill			838		2.07	
15						
16 Commercial 17 5/8" X 3/4" 18 3/4" 19 0 0 0 - 0 19 1" 0 0 0 23.10 0 20 1-1/2" 0 0 0 46.20 0 21 2" 4 0 73.91 296 22 3" 0 0 0 - 0 23 4" 0 0 0 - 0 24 8" 0 0 0 - 0 25 Galkonage 49 2.64 130 26 27 28 Total Commercial 29 Average Bill 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 - 0 33 3/4" 0 0 0 - 0 34 1" 0 0 0 23.10 35 1-1/2" 0 0 46.20 0 0 36 2" 0 0 0 - 0 37 39 0 0 - 0 38 4" 0 0 0 73.91 0 37 3" 0 0 0 73.91 0 38 4" 0 0 0 73.91 0 39 40 Galkonage 41 42 43 Total Multi-Family 44 Average Bill 45 Fire Protection 47 1" 0 NA - 0 48 2" 0 NA - 0 50 4" 0 NA - 0 51 6" 0 NA - 0 52 8" 0 NA - 0 53 54 55 6 Total Fire Protection 57 Average Bill		71 · - 				
18 3/4" 0 0 0 2-1 0 0 19 1" 0 0 46.20 0 20 1-1/2" 0 0 46.20 0 21 2" 4 0 73.91 296 22 3" 0 0 - 0 23 4" 0 0 0 - 0 24 8" 0 0 0 - 0 25 Gallonage 49 2.64 130 26 27 28 Total Commercial 8 49 5/8" 3/4" 30 31 Muttl-Family 32 5/8" X 3/4" 0 0 0 - 0 33 3/4" 0 0 0 - 0 34 1" 0 0 23.10 0 35 1-1/2" 0 0 46.20 0 36 2" 0 0 73.91 0 37 3" 0 0 - 0 38 4" 0 0 0 - 0 39 40 Gallonage 0 0 2.64 0 41 42 43 Total Multi-Family 44 Average Bill 45 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 Total Fire Protection 0 NA - 0 57 Average Bill		Commercial				
19 1" 0 0 0 23.10 0 20 1-1/2" 0 0 46.20 0 21 2" 4 0 73.91 296 22 3" 0 0 0 - 0 23 4" 0 0 0 - 0 25 Gallonage 49 2.64 130 26 27 27	17	5/8" X 3/4"	4	49	9.24	37
1-1/2"	18	3/4"	0	0	-	0
21 2"	19	1"	0	0	23.10	0
22 3" 0 0 0 - 0 23 4" 0 0 0 - 0 24 8" 0 0 0 - 0 25 Gallonage 49 2.64 130 26 27 28 Total Commercial 8 49 462 29 Average Bill 57.81 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 9.24 0 33 3/4" 0 0 0 - 0 34 1" 0 0 0 46.20 0 35 1-1/2" 0 0 46.20 0 36 2" 0 0 46.20 0 37 3" 0 0 0 - 0 38 4" 0 0 0 - 0 39 40 Gallonage 0 0 2.64 0 41 42 43 Total Multi-Family 0 0 0 0 - 0 44 44 Average Bill 45 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	20	1-1/2"	0	0	46.20	0
23 4" 0 0 0 - 0 24 8" 0 0 0 - 0 25 Gallonage 49 2.64 130 26 27 28 Total Commercial 8 49 462 29 Average Bill 57.81 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 9.24 0 33 3/4" 0 0 0 23.10 0 34 1" 0 0 0 23.10 0 35 1-1/2" 0 0 46.20 0 36 2" 0 0 73.91 0 37 3" 0 0 0 - 0 38 4" 0 0 0 - 0 39 40 Gallonage 0 2.64 0 41 42 43 Total Multi-Family 0 0 0 2.64 0 41 42 43 Total Multi-Family 0 0 0 0 0 0 44 Average Bill 5 56 Fire Protection 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 Total Fire Protection 0 NA 0 0 57 Average Bill 58					73.91	296
24 8" 0 0 0 - 0 25 Gallonage 49 2.64 130 26 27 28 Total Commercial 8 49 462 29 Average Bill 57.81 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 9.24 0 33 3/4" 0 0 0 - 0 34 1" 0 0 0 23.10 0 35 1-1/2" 0 0 0 46.20 0 36 2" 0 0 73.91 0 37 3" 0 0 0 - 0 38 4" 0 0 0 - 0 39 40 Gallonage 0 2.64 0 41 42 43 Total Multi-Family 0 0 0 0 2.64 0 44 Average Bill 5 46 Fire Protection 7 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 Total Fire Protection 0 NA 0					-	
25 Gallonage					-	
26 27 28 Total Commercial 8 49 462 29 Average Bill 57.81 30 31 Multi-Family 32 5/8" X 3/4" 0 0 9.24 0 33 3/4" 0 0 0 - 0 34 1" 0 0 0 23.10 0 35 1-1/2" 0 0 46.20 0 36 2" 0 0 73.91 0 37 3" 0 0 0 - 0 38 4" 0 0 0 - 0 39 40 Gallonage 0 2.64 0 41 42 43 Total Multi-Family 0 0 0 0 44 Average Bill 55 46 Fire Protection 7 1" 0 NA - 0 48 2" 0 NA - 0 50 4" 0 NA - 0 51 6" 0 NA - 0 52 8" 0 NA - 0 53 54 55 Total Fire Protection 0 NA - 0 57 Average Bill 57.81			0			
27 28 Total Commercial 8 49 462 29 Average Bill 57.81 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 9.24 0 33 3/4" 0 0 0 23.10 0 34 1" 0 0 0 46.20 0 35 1-1/2" 0 0 46.20 0 36 2" 0 0 0 73.91 0 37 3" 0 0 0 - 0 38 4" 0 0 0 - 0 39 40 Gallonage 0 2.64 0 41 42 43 Total Multi-Family 0 0 0 0 44 Average Bill - 4 5 46 Fire Protection 47 1" 0 NA - 0 48 2" 0 NA - 0 50 4" 0 NA - 0 51 6" 0 NA - 0 52 8" 0 NA - 0 53 54 55 6 Total Fire Protection 0 NA - 0 57 Average Bill 0 58		Gallonage		49	2.64	130
28 Total Commercial 8 49 462 29 Average Bill 57.81 30 31 Multi-Family 32 5/8" X 3/4" 0 0 0 9.24 0 33 3/4" 0 0 0 23.10 0 35 1-1/2" 0 0 46.20 0 36 2" 0 0 73.91 0 37 3" 0 0 0 - 0 38 4" 0 0 0 - 0 39 40 Gallonage 0 2.64 0 41 42 43 Total Multi-Family 0 0 0 0 47 1" 0 NA - 0 48 2" 0 NA - 0 50 4" 0 NA - 0 51 6" 0 NA - 0 52 8" 0 NA - 0 53 54 55 Total Fire Protection 0 NA - 0 57 Average Bill						
29		Total Commercial				462
30 31 Multi-Family 32 5/8" X 3/4"				43		
31 Multi-Family 32 5/8" X 3/4"		Avorago Uni				37.07
32 5/8" X 3/4" 0 0 9.24 0 33 3/4" 0 0 0 - 0 34 1" 0 0 0 23.10 0 35 1-1/2" 0 0 46.20 0 36 2" 0 0 73.91 0 37 3" 0 0 - 0 38 4" 0 0 0 - 0 39 40 Gallonage 0 2.64 0 41 42 43 Total Multi- Family 0 0 0 0 44 Average Bill 45 46 Fire Protection 47 1" 0 NA - 0 48 2" 0 NA - 0 50 4" 0 NA - 0 51 6" 0 NA - 0 52 8" 0 NA - 0 53 54 55 6 Total Fire Protection 0 NA - 0 57 Average Bill		Multi-Family				
33 3/4" 0 0 0 - 0 34 1" 0 0 0 23.10 0 35 1-1/2" 0 0 46.20 0 36 2" 0 0 73.91 0 37 3" 0 0 - 0 38 4" 0 0 - 0 39 40 Gallonage 0 2.64 0 41 42 43 Total Multi- Family 0 0 0 0 44 Average Bill 45 46 Fire Protection 47 1" 0 NA - 0 48 2" 0 NA - 0 50 4" 0 NA - 0 51 6" 0 NA - 0 52 8" 0 NA - 0 53 54 55 6 Total Fire Protection 0 NA - 0 57 Average Bill			Ω	0	9 24	0
34 1" 0 0 46.20 0 35 1-1/2" 0 0 46.20 0 36 2" 0 0 73.91 0 37 3" 0 0 0 - 0 38 4" 0 0 - 0 39 40 Gallonage 0 2.64 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 50 4" 0 NA - 0 51 6" 0 NA - 0 52 8" 0 NA - 0 53 54 55 6 Total Fire Protection 0 NA - 0 57 Average Bill						
36 2" 0 0 73.91 0 37 3" 0 0 0 - 0 38 4" 0 0 0 - 0 39 40 Gallonage 0 2.64 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 Total Fire Protection 0 NA - 0 57 Average Bill	34	1"			23.10	0
37 3" 0 0 0 - 0 38 4" 0 0 0 - 0 39 40 Gallonage 0 2.64 0 41 42 43 Total Multi- Family 0 0 0 4 Average Bill 45 46 Fire Protection 47 1" 0 NA - 0 48 2" 0 NA - 0 50 4" 0 NA - 0 51 6" 0 NA - 0 52 8" 0 NA - 0 53 54 55 Total Fire Protection 0 NA 0 57 Average Bill	35	1-1/2"	0	0	46.20	0
38 4" 0 0 0 - 0 39 40 Gallonage 0 2.64 0 41 42 43 Total Multi- Family 0 0 0 46 Fire Protection 47 1" 0 NA - 0 48 2" 0 NA - 0 50 4" 0 NA - 0 51 6" 0 NA - 0 52 8" 0 NA - 0 53 54 55 Total Fire Protection 0 NA - 0 57 Average Bill	36	2"	0	0	73.91	0
39 40 Gallonage	37	3"	0	0	-	0
40 Gallonage 0 2.64 0 41 42 43 Total Multi- Family 0 0 0 44 Average Bill	38	4"	0	0 .	-	0
41 42 43 Total Multi- Family						
42 43 Total Multi- Family 0 0 0 44 Average Bill		Gallonage		0	2.64	D
43 Total Multi- Family 0 0 0 44 Average Bill						
44 Average Bill 45 46 Fire Protection 47 1"						
45 46 Fire Protection 47 1"		•	0	0		
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 6 Total Fire Protection 0 NA 0 57 Average Bill -		Average Bill				-
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 6 Total Fire Protection 5 NA - 0 57 Average Bill - 0		Flor Burst all an				
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 -			_	NA		^
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 -			_	A.1.6	-	•
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 -					-	
51 6" 0 NA - 0 52 8" 0 NA - 0 53 54 55 6 Total Fire Protection 0 NA 0 57 Average Bill -					-	
52 8" 0 NA - 0 53 54 55 56 Total Fire Protection 0 NA 0 57 Average Bill -					-	
53 54 55 56 Total Fire Protection					-	
54 55 56 Total Fire Protection			-			_
56 Total Fire Protection 0 NA 0 57 Average Bill - - 58 - -						
57 Average Bill -	55					
58			0	NA		0
		Average Bill	<u>-</u>	_		-
5uptotal 15,102		A				45 465
	28	Suptota	II .			15,102

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Water [X] or Sewer []

Schedule: E-2w Page: 3 of 4 Schedule Period: 5/1/07 - 8/31/07 (Interim Rates) Preparer: G Prettyman

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line			Consumption	Period 1	Revenue at	Period 2	Period 2	Period 2
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Per 1 Rates	Rates	Billed Rev.	Refunds
1	Residential							
2	5/8" X 3/4"	770	2,243	9.24	7,115	11.92	9,178	2,064
3	3/4"	0	0	-	0	-	0	0
4	1"	0	0	23.10	0	29.79	0	0
5	1-1/2"	0	0	46.20	0	59.58	0	0
6	2"	0	0	73.91	0	95.30	0	0
7	3"	0	0	-	0	-	0	0
8	4"	0	0		0	-	0	0
9	Gallonage							
10	Block 1		1,885	2.64	4,977	3.41	6,428	1,452
11	Block 2		247	2.64	653	3.41	844	190
12	Block 3		110	2.64	291	3.41	376	85_
13	Total Residential	770	2,243		13,036		16,826	3,791
14	Average Bill				16.93		21.85	
15								
	Commercial	-						
17	5/8" X 3/4"	4	13	9.24	37	11.92	48	11
18	3/4"	0	0	-	0	-	0	0
19	1"	0	0	23.10	0	29.79	0	0
20	1-1/2*	0	0	46.20	0	59.58	0	0
21	2"	4	0	73.91	296	95.30	381	86
22	3"	0	0	-	0	-	0	0
23	4"	0	0	-	0	-	0	0
24	8"	0	0		0		0	0
25	Gallonage		13	2.64	34	3.41	44	10
26								
27	T.1.10							
28	Total Commercial	8	13		367		473	106
29	Average Bill				45.83		59.11	
30								
31	Multi-Family	_	_					
32	5/8" X 3/4"	0	0	9.24	0	11.92	0	0
33	3/4"	0	0		0	-	0	0
34	1"	0	0	23.10	0	29.79	0	0
35	1-1/2"	0	0	46.20	0	59.58	0	0
36	2"	0	0	73.91	0	95.30	0	0
37	3"	0	0	-	0	-	0	0
38	4"	0	0 _	·	0	-	0	0
39	0-4		_					
40	Gallonag e		0	2.64	0	3.41	0	0
41								
42	Taket his day Paracter			,		-		
43 44	Total Multi- Family	0	0		0	-	0	0
45	Average Bill				-		-	
45 46	Fire Protection							
47	1"	0	NIA		^		-	_
48	2"	0	NA NA	-	0	-	0	0
49	3"	0		-	0	•	0	0
50	3 4*	0	NA NA	-	0	-	0	0
51	6"	0	NA NA	•	0	-	0	0
52	8*	0	NA NA	-	0	•	0	0
53	3	U	NA	-	U	-	0	0
54								
55								
56	Total Fire Protection	0	NA		0	-	0	
57	Average Bill		11/7			-		0
58					-		-	
59	Subtota	ı		•	13,402	-	17,299	3,897
-				•	.0,702	•	1,203	J ₁ 031

Florida Public Service Commission

Summit Chase

E-2w Schedule: Docket No. 080121-WS Schedule Period: 9/1/07 - 12/31/07 (post-Interim Rates) 4 of 4 Page: G Prettyman Preparer:

Water [X] or Sewer []

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

	(4)	(2)	(2)	(4)	/E)
Line	(1)	(2) Number	(3) Consumption	(4) Period 3	(5) Period 3
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential		iii i,ooc gai,	TRAIDS	Neverius
2	5/8" X 3/4"	828	2,249	9.24	7,651
3	3/4"	0	0	-	0
4	1"	0	.0	23.10	ō
5	1-1/2*	0	0	46.20	Ō
6	2"	0	0	73.91	0
7	3"	0	0	•	0
8	4"	0	0	-	0
9	Gallonage				
10	Block 1		1,837	2.64	4,848
11	Block 2		247	2.64	653
12	Block 3		165	2.64	437
13	Total Residential	828	2,249_		13,588
14	Average Bill				16.41
15	*				
16	Commerical		20		
17	5/8" X 3/4" 3/4"	4	28	9.24	37
18 19	1"	0	0	22.40	0
20	1-1/2"	0	0	23.10	0
21	2*	0 4	0	46.20	0 296
22	3"	0	0	73.91	
23	4*	0	0	-	0
24	8*	0	0	-	0
25	Gallonage		28	2.64	75
26	Calloriage		20	2.04	75
27					
28	Total Commercial	8	28	-	407
29	Average Bill				50.91
30	, ii di ago piii				50.57
31	Multi-Family				
32	5/8" X 3/4"	0	0	9.24	0
33	3/4"	ŏ	ō	-	Ö
34	1"	ō	ō	23.10	ŏ
35	1-1/2"	Ö	Ō	46.20	ō
36	2"	Ō	Ō	73.91	ŏ
37	3"	0	0	-	Ö
38	4 ^h	0	0	_	Ō
39			-		
40	Gallonage		0	2.64	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
	3" 4"	0	NA NA	-	0
50 51	4" 6"	0	NA NA	-	0
51 52	6" 8*	0	NA NA	-	0
	o	0	NA	-	0
53 54					
55					
56	Total Fire Protection		NA NA	-	
57	Average Bill			-	
58	, Jugo Lin				-
59	Subtotal			-	13,996
	~~~!0!!!				.0,000

#### Florida Public Service Commission

Summit Chase Docket No. 080121-WS

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.

Schedule: E-2s Page: 1 of 4
Preparer: G Prettyman Historical Test Year Ending December 31, 2007

Uer	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Class/Meter Size	Number Bills	Usage in 1,000 gal.	Effctv. Test	Test Year Revenue	Rate Prior to Filing			Revenue at
1	Residential		in 1,000 gai.	rear reace	Revenue	to Filing	Usage	Rate	Proposed
2	5/8" X 3/4"	2,424	7,165	9.45	22,907	9.45		45.26	109,710
3	3/4"	0	7,103	2.40	22,907	9.45		45.26	0 09,710
4	1*	ő	ŏ	-	0	9.45		45.26	0
5	1-1/2"	ŏ	ŏ	-	ő	9.45		45.26	0
6	2"	ō	ō		ŏ	9.45		45.26	Ö
7	3"	ō	ő	•	ő	9.45		45.26	Ö
8	4"	ō	ŏ	-	ő	9.45		45.26	0
9	Gallonage cap (gallons)		10,000		<u></u>	<u> </u>	6,000	70.20	
10	Capped Usage	-	6,855	2.70	18,508	2.70	6,433	8.73	56,163
11 12	Usage Above Cap	-	311		10,000		732		55,700
13	Total Residential	2,424	7,165		41,414	•	7,165	•	165 073
14	Average Bill	L,7L7	7,105		17.09	•	7,100		165,873
15	•				17.09				68.43
16	Commercial					_			
17	5/8" X 3/4"	12	90	9.45	113	9.45		45.26	543
18	3/4"	0	0	-	0	-		67.89	0
19	1*	0	0	-	0	22.94		113.14	0
20	1-1/2"	0	0	-	0	47.27		226.29	0
21	2*	0	0	-	0	72.90		362.06	0
22	3"	0	0	-	0	-		724.12	0
23	4"	0	0		0	<u> </u>		1,131.44	0
24	0-7								
25 26 27	Gallonage	-	90	2.70	244	2.70	90	10.48	947
28	Total Commercial	12	90		357		- 00		4.404
29	Average Bill		90		29.79		90		1,491
30	Average Din				29.79				124.21
31	Multi-Family								
32	5/8" X 3/4"	0	0	_	0	9.45		45.26	•
33	3/4"	Ö	0		0	3.40		67.89	0
34	1"	ō	Ö	_	0	22.94		113.14	0
35	1-1/2"	Ö	ő	_	0	47.27		226.29	0
36	2"	Ö	ŏ	_	0	72.90		362.06	0
37	3"	Ö	ŏ	_	Ö	-		724.12	0
38	4*	Ď	ŏ	_	Õ			1,131.44	0
39	~		<u>-</u>		<u>-</u>			1,131.44	<u>_</u>
40	Gallonage	_	0	_	0	2.70	0	10.48	0
41			•		v	2.10	Ū	10.40	U
42									
43	Total Multi-Family	0	0	- <b>-</b>	0		0		0
44	Average Bill				<del></del>				
45									
46	Flat Rate								
47	Res. Wastewater Only	0	0	_	0	_		112.65	0
48	Cmrl. Wastewater Only	ō	ō	-	ő	_		701.21	0
49	Sprinkler Heads	ŏ	NA .		ő	_		-	0
	Reuse	ō	NA	-	Ö	_			0
	Total Flat Rate - Other		0		0	-			0
52 53		-			<u></u> .	•		•	
54	Subtotal			-	41 773	•			167 262
	Unbilled Revenues			-	41,772 0	•			167,363
	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	Total Revenue			-	41,772	•			167,363
	Booked Revenue			•	42,012	1			107,303
	Difference					0.60/			
υU	Dilipience				(240)	-0.6%			

#### Florida Public Service Commission

Summit Chase Docket No. 080121-WS

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

Water [ ] or Sewer [X]

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

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

		(0)		/45	· /E\
Line	(1)	(2) Number	(3)	(4) Period 1	(5)
No.	Class/Meter Size	Bills	Usage in 1,000 gal.	Rates	Period 1 Revenue
1	Residential	Daio	11 1,000 gas.	Tacco	TOTORIO
2	5/8" X 3/4"	837	2,698	9.45	7,910
3	3/4"	0	0	9.45	0
4	1"	0	0	9.45	0
5	1-1/2"	0	0	9.45	0
6	2"	0	0	9.45	0
7	3"	0	0	9.45	D
8	4"	0	0	9.45	_0_
9	Gallonage cap		10,000		
10	Capped Usage		2,582	2.70	6,971
11	Usage Above Cap		116		
12 13	Total Residential	- P27	2 600		44.004
14	Average Bill	837	2,698		14,881 17.78
15	Average biii				17.70
16	Commercial				
17	5/8" X 3/4"	4	49	9.45	38
18	3/4"	ò	0	-	Õ
19	1"	Ö	ō	22,94	Ō
20	1-1/2"	0	0	47.27	0
21	2"	0	0	72,90	0
22	3"	0	0	•	0
23	4"	0	0		0
24					
25	Gallonage		49	2.70	133
26					
27	T-1-10				
28 29	Total Commercial	4	49		171
30	Average Bill				42.66
31	Multi-Family				
32	5/8" X 3/4"	0	0	9.45	0
33	3/4"	Ö	ő	3.40	ő
34	1*	Ö	Ö	22.94	ō
35	1-1/2*	ō	ō	47.27	ō
36	2"	0	0	72,90	0
37	3"	0	0	-	0
38	4"	0	0		0
39					
40	Gallonage	-	0	2.70	0
41					
42					
43	Total Multi-Family		0		0
44	Average Bill				-
45	Elet Data				
46 47	Flat Rate	n	_		~
48	Res. Wastewater Only Cmrt. Wastewater Only	0	0	-	0 0
49	Sprinkler Heads	0	NA V	-	0
50	Reuse	0	NA NA	-	0
51	Total Flat Rate - Other	•	0	•	- 0
52					
53					
54	Subtotal				15,052

#### Florida Public Service Commission

Summit Chase Docket No. 080121-WS

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

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

Water [ ] or Sewer [X]

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

Line No. 1 2	Class/Meter Size	Number	1 60000	Period 1	Revenue at	(6) Period 2	(7)	(8)
1 2		Bills	Usage in 1,000 gal.	Rates	Per 1 Rates	Rates	Period 2 Billed Rev.	Period 2 Refunds
2	Residential	UIIIO	iii i,ooo gar.	TONOS	T GET T VOICES	1/4/62	Omed Nev.	Reiulius
	5/8" X 3/4"	763	2,314	9.45	7,210	16.06	12,254	5,043
3	3/4"	0	2,014	9.45	0	16.06	-,	5,043
4	1"	ő	0	9.45	0	16.06	Q Q	0
5	1-1/2*	Ö	0	9.45	0	16.06		0
6	2"	ő	0	9.45	0	16.06	0	0
7	3"	ŏ	0	9.45	0	16.06	0	0
8	4"	Ô	0	9.45	0		0	-
9	Gallonage cap		10,000	5.43		16.06	U	0
10	Capped Usage		2,208	2.70	5.004	4.50	40.404	
11	Usage Above Cap		106	2.70	5,961	4.59	10,134	4,173
12	Usage Above Cap		100					
13	Total Residential	763	0.244		40.474			
14		/03	2,314		13,171		22,388	9,216
	Average Bill				17.26		29.34	
15	O							
16	Commercial	_						
17	5/8" X 3/4"	4	13	9.45	38	16.06	64	26
18	3/4"	0	0	-	0	0.00	0	0
19	1"	0	0	22.94	0	39.01	0	0
20	1-1/2*	0	0	47.27	0	80.36	0	0
21	2"	0	Û	72.90	0	123.93	0	0
22	3"	0	0	-	0	0.00	0	0
23	4"	0	0		0	0.00	0	0
24								
25 26 27	Gallonage		13	2.70	35	4.59	59	24
28	Total Commercial	4	13	,	73		123	51
29	Average Bill				18.16		30.86	
30					10.70		50.50	
31	Multi-Family							
32	5/8" X 3/4"	0	0	9.45	0	16.06	0	
33	3/4"	Ö	0	3.40	0	0.00	0	0
34	1"	Ď	0	22.94	_		-	0
35	1-1/2"	Ö	0	47.27	0	39.01	0	0
	2"	0			0	80.36	0	0
37	3"		0	72.90	0	123.93	0	0
38	3 4"	0	0	-	0	0.00	0	0
39	•	0	0		0	0.00	0	C
ა <del>ა</del> 40	0.4		_					
	Gallonage	-	0	2.70	0	4.59	0	0
41								
42	T							
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45	=							
	Flat Rate							
47	Res. Wastewater Only	0	0	-	0	0.00	0	0
	Cmrl. Wastewater Only	0	0		0		0	0
48	Sprinkler Heads	0	NA	-	0	0.00	0	0
49		٥	NA	-	0	0.00	0	ō
49 50	Reuse	v						
49 50 51	Reuse Total Flat Rate - Other	٠-	0	•	0		0	0
49 50 51		- -					0	0
49 50		- -			0		0	0

#### Florida Public Service Commission

**Summit Chase** 

Docket No. 080121-WS

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

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

Water [] or Sewer [X]

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

	(4)	(0)		- (4)	(5)
Line	(1)	(2)	(3)	(4) David d 2	(5)
No.	Class/Meter Size	Bills	Consumption in 1,000 gal.	Rates	Period 3 Revenue
1	Residential	DHO	117 1,000 yal.	Nates	Keyona
2	5/8" X 3/4"	824	2.153	9.45	7,787
3	3/4"	Q	2,.50	9.45	,,,
4	1"	Ō	ō	9.45	Ö
5	1-1/2"	0	Ō	9.45	ō
6	2"	0	0	9.45	0
7	3"	0	0	9.45	0
8	4"	0	0	9.45	0
9	Gallonage cap		10,000		
10	Capped Usage		2,065	2.70	5,575
11	Usage Above Cap		88		
12					
13	Total Residential	824	2,153		13,362
14	Average Bill				16.22
15	C				
16	Commerical		20	0.45	20
17 18	5/8" X 3/4" 3/4"	4	28	9.45	38
19	1"	0	0	22.94	0
20	1-1/2*	0	0	47.27	0
21	2"	ů	ŏ	72.90	0
22	3"	0	ő	12.50	ő
23	4"	ő	ő	_	ŏ
24	•				<u>~_</u>
25	Gallonage		28	2.70	76
26	<b>-</b>				, ,
27					
28	Total Commercial	4	28		114
29	Average Bill				28.55
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	9.45	0
33	3/4*	0	0	-	0
34	1"	0	0	22.94	Ō
35	1-1/2"	0	0	47.27	0
36	2"	0	0	72.90	0
37 38	3" 4"	0	0	-	0
39	4	<u>U</u>	0		0
40	Gallonage		0	2.70	0
41	Gallonaya	-	U	2.70	U
42					
43	Total Multi-Family	<del></del> 0	0		
44	Average Bili	<u>.</u>			
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				13,476
<b>~</b>	Jubiolai				13,476

#### **Customer Monthly Billing Schedule**

#### Florida Public Service Commission

**Summit Chase** 

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

E-3

Page: 1 of 1 Preparer:

S Szczygiel

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

#### WATER

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No.	Year_	Residential	Service	Dwelling	Trailer	Protection	(Irrigation)	<u>Total</u>
1	Jan-07	213	2	n	n	n	0	215
2	Feb-07	213	2	ő	0	ő	0	215
3	Mar-07	213	2	0	0	0	Ö	215
4	Apr-07	210	2	0	0	0	0	212
5	May-07	209	2	0	0	0	0	211
6	Jun-07	210	2	0	0	0	0	212
7	Jul-07	209	2	0	0	0	0	211
8	Aug-07	209	2	0	0	0	0	211
9	Sep-07	208	2	0	0	0	0	210
10	Oct-07	206	2	0	0	0	0	208
11	Nov-07	207	2	0	0	0	0	209
12	Dec-07	208	2	0	0	0	0	210
13	Total Water	2,515	24	0	0	0	0	2,539

#### SEWER

-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No.	Year	Residential	Service	Trailer	Trailer	Protection	(Irrigation)	Total
14	Jan-07	213	1	0	0	0	0	214
15	Feb-07	213	1	0	0	0	0	214
16	Mar-07	213	1	0	0	0	0	214
17	Apr-07	210	1	0	0	0	0	211
18	May-07	209	1	0	0	0	0	210
19	Jun-07	210	1	0	0	0	0	211
20	Jul-07	209	1	0	0	0	0	210
21	Aug-07	209	1	0	0	0	0	210
22	Sep-07	208	1	0	0	0	0	209
23	Oct-07	206	1	0	0	0	0	207
24	Nov-07	207	1	0	0	0	0	208
25	Dec-07	208	1	0	0	0	0	209
26	Total Sewer	2,515	12	0	0	0	0	2,527

#### Miscellaneous Service Charges

#### Florida Public Service Commission

Summit Chase Docket No. 080121-WS

42 General

Historical Test Year Ending December 31, 2007

Schedule:

E-4

Page: 1 of 2 Preparer: J Lihvarcik

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

WATE	(1)		(2)	(3)	74	(5)
Line	(1)		Present		(4)	(5) Proposed
No.	Type Charge		Bus. Hrs.	Present After Hrs.	Proposed Bus, Hrs.	Proposed
	Type Charge	-	Dus. nis.	Aller his.	bus, rirs.	After Hrs.
1 2	Initial Connection		15.00	-	50.00	75.00
3	Normal Reconnect		15.00	-	50.00	75.00
5 6	Violation Reconnect		15.00	•	75.00	115.00
7 8	Premises Visit		10.00	-	50.00	75.00
9 10	Late Payment Fees		-		5.00	
SEWE	R					
-	(1)		(2)	(3)	(4)	(5)
Line			Present	Present	Present	Proposed
No.	Type Charge		Bus. Hrs.	After Hrs.	Bus, Hrs.	After Hrs.
11 12	Initial Connection		15.00	-	50.00	75.00
13 14	Normal Reconnect		15.00	-	50.00	75.00
15 16	Violation Reconnect		At Cost	-	Actual cost	Actual cost
17 18	Premises Visit		10.00	-	50.00	75.00
19 20 21	Late Payment Fees		-		5.00	
22	DEPOSITS (REFUND	ADIE)	Wate	\ <b>u</b>	Sewe	
23	Class	Meter Size	Present	Proposed	Present	Proposed
24	not specified	All sizes	54.00	Торозса	40.00	Froposeu
25	not specified	5/8 X 3/4"	-		40.00	
26	not specified	1"	-		_	
27	not specified	1.5"	_		_	
28	not specified	Over 2"	_		_	
29						
30	Residential	All sizes	_		-	
31	Residential	5/8 X 3/4"	-	66.26	-	136.86
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 monthly Bill	_	Two x est'd monthly Bill
37	General	5/8 X 3/4"	-	<b>,</b>	-	
38	General	1"	-		-	
39	General	1.5"	-		-	
40	General	2"	-		-	
41	General	4"	-		-	
40	<u> </u>					

#### Miscellaneous Service Charges

56

57

Customer requested change of mailing address

#### Florida Public Service Commission

**Summit Chase** Schedule: E-4 Docket No. 080121-WS Page: 2 of 2 Historical Test Year Ending December 31, 2007 Preparer: J Lihvarcik Explanation: Provide a schedule of derivation of charges (4) (5) (6) (7) (8) (9) Line Hourly No. Description Annual Pay Base Rate Field Employee 1 2 Sr. Facility Operator 62,491.88 3 Utility Tech Coordinator 39,832.42 Utility Tech I 4 26,902.50 Utility Tech I 5 25,038.91 Utility Tech I 6 25,681.60 7 Utility Tech I 17,400.00 Utility Tech II 26.571.48 9 Utility Tech II 25,601.00 Utility Tech II 10 26,700.00 11 Utility Tech II 24,914.00 Hours/Year 12 Field Employees Average Base 30,113.38 2,080 14.48 13 Rate 14 P/R Overhead 30.0% 4.34 Field/Office Overhead 15 10.0% 1.45 Field Employees Loaded Cost 16 20.27 17 Office Employee 18 Administrative Assistant 19 29.537.19 20 Administrative Assistant 36,468.07 21 **New Business Coordinator** 47,362.58 Office Clerk 22 23,493.54 23 **Operations Support Coordinator** 55,941.12 Hours/Year Office Employees Average Salary 24 38,560.50 2.080 18.54 25 Rate 26 P/R Overhead 30.0% 5.56 27 Field/Office Overhead 15.0% 2.78 28 Office Employees Loaded Cost 26.88 29 30 Calculation of Miscellaneous Service Charges Hourty Total Proposed 31 Description # Hours Rate **Labor Cost** Other Cost Cost Fee 32 **Collect Delinquent Account** 33 (CSR takes average 1 hour to process the delinquent account work.) 34 26.88 26.88 26.88 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 20.27 1.5 30.40 30.40 40 Office 0.75 26.88 20.16 20.16 41 Total 50.56 50.56 50.00 42 43 Connections, Premises Visits / Service Calls After Hours 44 = 1.5 X Connections in Normal Hours above 75.85 75.85 75.00 45 46 **Reconnect Disconnected Service in Normal Hours** 47 (= Collect Del. Acct + Connections in Normal Hours above) 77.44 77.44 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 51 calls and dispatches to our FSRs on call.) 52 = 1.5 X Reconnect in Normal Hours above 116.17 116.17 53 **Answering Service Cost** 2.00 2.00 54 Total 116.17 2.00 118.17 115.00 55

0.12

26.88

3.23

3.23

3.00

#### Miscellaneous Service Charge Revenue

#### Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: E-5

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         Month/ Year         Initial Connection         Normal Reconnect         Violation Reconnect         Premises Visit         Oth Char           WATER         1         Jan-07         30         0         0         0         0           2         Feb-07         45         0         0         0         0	er ges 0 0 0 0	(7) Total 30 45 60
WATER         1         Jan-07         30         0         0         0           2         Feb-07         45         0         0         0	0 0 0 0	30 45 60
1 Jan-07 30 0 0 0 2 Feb-07 45 0 0 0	0 0 0 0	45 60
2 Feb-07 45 0 0 0	0 0 0 0	45 60
· · · · · · · · · · · · · · · · · · ·	0 0 0	60
	0 0	
3 Mar-07 45 15 0 0	0	
4 Apr-07 30 0 0 0		30
5 May-07 0 0 0 0		0
6 Jun-07 30 0 0 0	0	30
7 Jul-07 15 60 0 0	0	75
8 Aug-07 15 15 0 0	10	40
9 Sep-07 15 15 0 0	0	30
10 Oct-07 30 45 0 0	10	85
11 Nov-07 30 0 0 0	0	30
12 Dec-07 30 0 0 0	10	40
13		
14 Total Water 315 150 0 0	30	495
15 Annual Events 21 10 0 0		
16		
17 Proposed Rate 50 50 75 50	5	
18 Proposed Revenue 1,050 500 0 0	30	1,580
SEWER		
19 Jan-07 0 0 0 0	0	0
20 Feb-07 0 0 0 0	Õ	Ō
21 Mar-07 0 0 0 0	0	Ō
22 Apr-07 0 0 0 0	Ō	0
23 May-07 0 0 0 0	0	0
24 Jun-07 0 0 0 0	0	0
25 Jul-07 0 0 0 0	0	0
26 Aug-07 0 0 0 0	0	0
27 Sep-07 0 0 0 0	0	0
28 Oct-07 0 0 0 0	0	0
29 Nov-07 0 0 0 0	Ó	0
30 Dec-07 0 0 0 0	0	0
31		
32 Total Sewer 0 0 0 0	0	0
33 Annual Events 0 0 0 0		
34		
35 Proposed Rate 50 50 Actual cost 50	5	
36 Proposed Revenue 0 0 0	0	0

#### **Public Fire Hydrants Schedule**

#### Florida Public Service Commission

**Summit Chase** Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-6 Page: 1 of 1

Preparer: J Lihvarcik

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

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

1 Any fire hydrant information is detailed on enclosed system maps

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

#### Florida Public Service Commission

Summit Chase Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: E-7
Page: 1 of 1
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)	(2)	(3)	(4)
Line No.	Size	Туре	Quantity

1 Any fire hydrant information is detailed on enclosed system maps

#### **Contracts and Agreements Schedule**

#### Florida Public Service Commission

Summit Chase
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

**Summit Chase** 

**Docket No. 080121-WS** 

Historical Test Year Ending December 31, 2007

Schedule:

E-9

Page:

1 of 1

Preparer:

S Szczygiel

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

Line	(1) Type Tax or Fee	(2) To Whom Paid	(3)	(4) How collected From Customers	(5) Type
No. WATE		10 Whom Pald	Amount	Profit Customers	Agreement
1	Regulatory Assessment Fee	Florida Public Service Comm.	1,949	Included in overall cost of service	None

#### **SEWER**

Regulatory Assessment Fee

Florida Public Service Comm.

1.891 Included in overall cost of service

None

#### Service Availability Charges Schedule

#### Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

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

Line	(1)	(2) Size	(3) Present	(4) Proposed
No.	Type Charge	Unit	Charges	Charges
WAT				
1	Service Installation Charge	5/8 <b>"</b>	143.00	1,000.00
2		3/4"	143.00	Actual Costs
3	(Service Line Size)	1"	154.00	Actual Costs
4		1 1/2"	202.00	Actual Costs
5		2"	245.00	Actual Costs
6		Over 2"	Actual Costs	Actual Costs
7	Makes Installation For	E/OH	00.00	040.00
8 9	Meter Installation Fee	5/8"	90.00	210.00
	(Meter Size)	3/4"	110.00	Actual Costs
10 11		1"	140.00	Actual Costs
12		1 1/2" 2"	300.00	Actual Costs
13		Over 2"	385.00 Actual Costs	Actual Costs
14		Over 2	Actual Costs	Actual Costs
15	Back Flow Preventor Installation Fee	All sizes	Actual Costs	Actual Costs
16	Back Flow Freventor Installation Fee	All 31263	Actual Custs	Actual Costs
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	•	700.00
23	Tant Supusity Shargs	Per Gallon Equivalent		2.75
24		t of Gallott Equivalent		2.10
25	Main Extension Charge	ERC	•	446.00
26	v	Per Foot Equivalent	-	5.37
SEW	ER			
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	350.00	1,300.00
35		Per Gallon Equivalent	-	7.60
36				
37	Main Extension Charge	ERC	-	480.00
38		Per Foot Equivalent	-	7.38
39				
40 41				
41 42				
43				
44				
77				

#### **Guaranteed Revenues Received**

#### Florida Public Service Commission

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

Schedule: Page:

E-11

Preparer:

1 of 1 J Lihvarcik

Water [X] or Sewer [X]

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

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

#### **Class A Utility Cost of Service Study**

#### Florida Public Service Commission

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

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

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

Line		 	 	·- ·. ··	
No	<del> </del>	 	 	 	

Not applicable; no industrial customers.

#### **Billing Analysis Schedules**

Florida Public Service Commission

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

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

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

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

See attached Bill Analyses

## Summit Chase ENGINEERING SCHEDULES

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

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

#### Florida Public Service Commission

Summit Chase

Schedule:

Preparer:

F-1

Docket No. 080121-WS

Page:

1 of 1 J Lihvarcik

Historical Test Year Ending December 31, 2007

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

		(1)	(2)	(3)	(4)	(5)	(6)
Line	Month	Gailons	Gallons	Gallons	Other	Unaccounted For Water	% Unaccounted
No.		Pumped	Purchased	Sold	Uses	<u>(1)+(2)-(3)-(4)</u>	For Water
1	Jan-07	1,679	0	689	83	907	
2	Feb-07	1,435	0	589	29	817	
3	Mar-07	1,635	0	671	4	961	
4	Apr-07	1,740	0	714	16	1,010	
5	May-07	1,981	0	556	12	1,414	
6	Jun-07	1,955	0	548	732	674	
7	Jul-07	1,977	0	555	75	1,347	
8	Aug-07	2,126	0	596	957	572	
9	Sep-07	1,804	0	570	8	1,226	
10	Oct-07	2,118	0	669	83	1,365	
11	Nov-07	1,624	0	513	4	1,107	
12	Dec-07	1,662	0	525	4	1,133	
13	TOTAL	21,734	0	7,195	2,005	12,534	57.7%

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

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

**Summit Chase** Docket No. 080121-WS

Schedule:

F-2

Page: Preparer: 1 of 1

J Lihvarcik

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

-		(1)	(2)	(3)	(4)	(5)	(6) Total Purch.	
Line	Month		Individual Plan		Total Plant	Sewage		
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	Treatment	
1	Jan	910	0	0	0	910	0	
2	Feb	885	0	0	0	885	0	
3	Mar	1,000	0	0	0	1,000	0	
4	Apr	892	0	0	0	892	0	
5	May	901	0	0	0	901	0	
6	Jun	864	0	0	0	864	0	
7	Jul	852	0	0	0	852	0	
8	Aug	874	0	0	0	874	0	
9	Sep	762	0	0	0	762	0	
10	Oct	854	0	0	0	854	0	
11	Nov	867	0	0	0	867	0	
12	Dec	778	0	0	0	778	0	
13	Total	10,439	0	0	0	10,439	0	

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

Florida Public Service Commission

Summit Chase 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.			489,600
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		06/26/07	160,000
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day 1 2 3 4 5	06/26/07 06/24/07 06/25/07 06/22/07 06/03/07 Average	160,000 131,100 131,100 104,650 93,900 124,150
4	Average Daily Flow			59,544
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			60,000

#### **Sewer Treatment Plant Data**

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

rainfall periods.

Historical Test Year Ending December 31, 2007

Schedule:

F-4 1 of 1

Page: Preparer:

J Lihvarcik

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

Line No.	Description	Month	GPD
	city. If different from that shown on the DEP permit, provide an explanation.		54,000
during the test year. Exp	Month  ows during the peak usage month  lain, on a separate page, if this  ed by abnormal infiltration due to	February	32,000

Used and Useful Calculations Water Treatment Plant Florida Public Service Commission

Schedule: Page:

F-5 1 of 1

Preparer: J Guastella

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

w	(1) /ELLS, Interim	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			Peak Hour,	Excess Unaccounted	MD less Excess Unaccounted	PH less Excess Unaccounted	Interim Margin		Maximum	Total Well	Remaining	Wells Interim		
Line		Max Day	MD X 2	for Water	for Water	for Water	Reserve	Demand	Supply Well	Capacity	Well Capacity	U&U	Wells Interim	
No.	Storage	(GPM)	(GPM)	(GPM)	(GPM)	(GPM)	Ratio	(GPM)	(GPM)	(GPM)	(GPM)	Calculated	U&U Used	
1	no	111.11	222.22	19.71	-	202.51	1.00	202.51	600	680	80	253.14%	100.00%	

#### WELLS, Permanent

							Peak Hour	Max Day			Firm Reliable	Firm Reliable		
					Excess		Demand for	Demand for			Capacity for	Capacity for	Wells	
				Margin	Unaccounted		Systems with	Systems with	Maximum	Total Well	Systems with	Systems with	Permanent	Wells
		Multiple	Max Day	Reserve	for Water	Fire Flow	No Storage	Storage	Supply Well	Capacity	No Storage	Storage	U&U	Permanent
2	Storage	Wells	(GPM)	Ratio	(GPM)	(GPM)	(GPM)	(GPD)	(GPM)	(GPM)	(GPM)	(GPD)	Calculated	U&U Used *
3	no	yes	111,11	1.00	19.71	41.67	244.18	-	600	680	80		305.22%	100.00%
4														

4 5 •

#### STORAGE

									Excess					
	Average 5			Interim	Interim			Margin	Unaccounted		Peak Day	Usable	Permanent	Permanent
	Max Day	Peak Hour	Reliable	Storage U&U	Storage U&U		Max Day	Reserve	for Water	Fire Flow	Demand	Storage	Storage U&U	Storage U&U
	Demand	A5MDD X 2	Storage	Calculated	Used	Bottom Drain	(GPD)	Ratio	(GPD)	(GPD)	(GPD)	(Gal.)	Calculated	Used
6	124,150	248,300	-	na	100.00%	-	160,000	1.00	28,384	60,000	191,616	-	na	100.00%

Used and Useful Calculations Sewer Treatment Plant Florida Public Service Commission

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: F-6 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)	
						Adjusted					
	Average Daily					Average Daily		Treatment			
Line	Demand			Excess I&I	Margin	Demand	Plant Capacity	U&U	Treatment		
No.	(GPD)	Treated (GPD)	1&1%	(GPD)	Reserve Ratio	(GPD)	(GPD)	Calculated	U&U Used		
1	28,600	29,348	21.32%	6,256	1.01	22,553	54,000	41.76%	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	6,039	48,312	-	-	48,312	9.15	4,575	1,669,875	725,560	2,395,435	7,255,600
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess	% of Excess	% of Excess
4	98.75%	7,165,200	5,732,160	90,400	86,784	5,818,944	8,214,379	10,440,000	2,225,621	21.32%	21.32%

Used and Useful Calculations

Florida Public Service Commission

Water Distribution and Sewer Collection Systems

Schedule:

F-7 1 of 1

Summit Chase

Page:

**Docket No. 080121-WS** 

Preparer:

J Guastella

Historical Test Year Ending December 31, 2007

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

Line No.	(1) ERCs 2012*	(2) Lots Fronting Mains	(3) U&U as Calculated	(4) Interim U&U <u>Use</u> d	(5) Permanent U&U Used
Water 1	215.0	215	na	100.00%	100.00%

Sewer
-------

2 218.2

215

101.47%

100.00%

100.00%

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

#### Margin Reserve Calculations - Water & Sewer

#### Florida Public Service Commission

Summit Chase
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	(1)	(2) Average	(3) Average	(4)	(5)	
No.	Year	Meters	ERCs	Trend	Increase	
WATER						
1	2003	217.9	224.9	226.4		
2	2004	218.7	225.7	225.7		
3	2005	220.1	227.1	224.9		
4	2006	220.0	225.8	224.1		
5	2007	221.0	221.0	223.4		
6	2008			222.6	-0.34%	
7	2009			221.8	-0.34%	
8	2010			221.1	-0.35%	
9	2011			220.3	-0.35%	
10 _	2012			219.5	-0.35%	5 yrs beyond 2007
			X Coefficient(s)	(0.767)		
SEWER	₹					
11	2003	216.9	216.9	217.4		
12	2004	217.7	217.7	217.7		
13	2005	219.0	219.0	217.9		
14	2006	217.9	217.9	218.1		
15	2007	218.0	218.0	218.4		
16	2008			218.6	0.11%	
17	2009			218.9	0.11%	
18	2010			219.1	0.11%	
40	2011			219.4	0.11%	
19				219.6	0.11%	5 yrs beyond 2005

X Coefficient(s)

0.242

#### **Equivalent Residential Connections - Water**

#### Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-9

Page: 1 of 1
Preparer: J Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		SF	R Custome	ers	SFR	Gallons/	Total	Total	Annual
Line			<u> </u>	•	Gallons	SFR	Gallons	ERCs	% Incr.
<u>No.</u>	Year	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	2003	214	213	213.5	8,835	41.382	13,772	332.8	
2	2004	213	213	213.0	8,279	38.869	11,581	298.0	-10.47%
2	2005	242	247	245.0	7 704	25.040	44 240	240.0	C 000/
3	2005	213	217	215.0	7,701	35.819	11,348	316.8	6.33%
4	2006	217	216	216.5	8,839	40.827	10,746	263.2	-16.92%
							,		
5	2007	216	208	212.0	7,030	33.159	7,362	222.0	-15.64%

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

-9.62%

**Equivalent Residential Connections - Sewer** 

Florida Public Service Commission

**Summit Chase** Docket No. 080121-W\$

Historical Test Year Ending December 31, 2007

Schedule: F-10 Page:

1 of 1

Preparer:

J Guastella

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

	(1)	(2) SF	(3) R Custom	(4) ers	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Treated	SFR (5)/(4)	Gallons Treated	ERCs (7)/(6)	% Incr. in ERCs
1	2003	214	213	213.5	8,197	38.393	8,236	214.5	
2	2004	213	213	213.0	7,809	36.662	7,864	214.5	-0.01%
3	2005	213	217	215.0	7,384	34.344	7,451	217.0	1.14%
4	2006	217	216	216.5	8,337	38.508	8,382	217.7	0.33%
5	2007	216	208	212.0	6,943	32.750	7,032	214.7	-1.36%

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

0.02%

# Summit Chase INTERIM RATE SCHEDULES Revision 1

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

#### Rate Schedule - Interim Rates

Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] Sewer [X]

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

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line		Present	Unlimited	Limited		Present	Unlimited	Limited
No.	Class/Meter Size	Rates	Interim Rates	Interim Rates	Class/Meter Size	Rates	Interim Rates	Interim Rat
	WATER		88.9%	82.4%	SEWER		37.8%	37.
1	Residential				Residential			
2	5/8" X 3/4"	9.24	17.45	16.85	All Meter Sizes	9.45	13.02	13.
3	3/4"	<b>-</b>	•	-	3/4"	-	-	-
4	1"	23.10	43.63	42.12	1 1-	-	-	-
5	1-1/2"	46.20	87.25	84.25	1-1/2"	•	-	-
6	2"	73.91	139.58	134.78	2"	-	•	-
7	3"	-	•	-	3"	-	-	-
8	4"	-	-	-	4"	-	-	-
9	6"	•	-	-	6 <b>"</b>	•	-	-
10	8"	=	-	-	8"	_	-	-
11	10"	-	•	-	10"	_	-	-
12	Gallonage, Block 1	2.64	4.99	4.81	Gallonage cap (gallons)	10,000	10,000	10,00
13	Block 2	2.64	4.99	4.81	Gallonage charge	2.70	3.72	3.
14	Block 3	2.64	4.99	4.81	Ů			
15	General Service				General Service			
16	5/8" X 3/4"	9.24	17.45	16.85	5/8" X 3/4"	9.45	13.02	13.6
17	3/4"	_	•	-	3/4"			
18	1"	23.10	43.63	42.12	1"	22.94	31.60	31.0
19	1-1/2"	46.20	87.25	84.25	1-1/2"	47.27	65.12	65.
	2*	73.91	139.58	134.78	2"	72.90	100.43	100.4
	3"		-	101.70	3"	72.00	-	100
	4"	-	_	_	4*		_	_
	6"	_	_	-	6"	_	_	_
	8"	· _	-	-	8"	<u>-</u>	-	-
25	10"	-	_	-	10"	-	<b>-</b>	-
26	Gallonage charge	2.64	4.99	4.81	Gallonage charge	2.70	3.72	3.7
27	Fire Protection				Flat Rate			
	2"	_	_	_	Res. Wastewater Only	_	_	
	3"	_	_	<u>_</u>	Cmrl. Wastewater Only	<del>-</del>	_	-
	4"	-	_	-	Sprinkler Heads	-	-	-
	6"	_	_		Reuse	•	-	•
	8"	-	-	-	Nouse	-	-	-
	=	-	-	-				
33	10"	-	-	- 1				

Supporting Schedules: G-4

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#### Schedule of Rate Base - Interim Rates

#### Florida Public Service Commission

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: G-2 Page: 1 of 1

Preparer: R Griffin/J Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)
		Adjusted		Adjustments	Interim	
Line		Average	for	Last	Rate	Supporting
No.	Description	Balance	Non-U&U	Rate Case	Base	Schedule(s
WAT	ER					
1	Utility Plant in Service	249,289	0	0	249,289	A-5
2	Utility Land & Land Rights	6,600		0	6,600	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(116,062)	0	0	(116,062)	A-9
5	Less: CIAC	(80,663)	0	0	(80,663)	A-12
6	Accumulated Amortization of CIAC	33,002	0	0	33,002	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	15,590		0	15,590	A-1
11	Total Rate Base	107,756	0	0	107,756	
SEW	/ER					
12	Utility Plant in Service	245,167	0	0	245,167	A-6
13	Utility Land & Land Rights	90,925	_	Ō	90,925	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(157,013)	0	0	(157,013)	A-10
16	Less: CIAC	(148,635)	Ō	0	(148,635)	A-12
17	Accumulated Amortization of CIAC	78,261	Ō	Ō	78,261	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	16,306		0	16,306	A-2
21	Total Rate Base	125,010	0	0	125,010	

#### Schedule of Adjustments to Rate Base - Interim

#### Florida Public Service Commission

Summit Chase Docket No. 08012

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

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

Schedule:

G-3

Page: Preparer: 1 of 1 R Griffin

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

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

#### Schedule of Net Operating Income - Interim

Summit Chase Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

#### Florida Public Service Commission

Schedule:

G-4

Page:

1 of 1

Preparer: S Szczygiel

	(1)	(2)	(3) Adjustments	(4)	(5)	(6)	(7) Requested	(8)	(9)	(10)
Line		Utility Adjusted	for	Utility Interim	Adjusted Interim	Interim	Interim	Standalone	Unlimited	Supporting
No.	Description	Test Year	Non-U&U	Adjustments	Test Year	Increase	Revenues	% Increase	% Increase	Schedules
Wate	er									
1	Water Sales Revenues	42,500		0	42,500	38,192	80,693	89.86%	88.9%	E-2w
2	Other Revenues	495		0	495	0	495			E-2w
3	OPERATING REVENUES	42,995	0	0	42,995	38,192	81,188	•		
4	Operation & Maintenance	53,533		0	53,533	564	54,097			B-5
5	Depreciation, net of CIAC Amort.	8,122	0	0	8,122		8,122			B-13
6	Amortization	0		0	0		0			
7	Taxes Other Than Income	4,564	1,196	0	5,759	1,718	7,477			B-15
8	Provision for Income Taxes	(10,180)		0	(10,180)	13,853	3,673			C-1
9	OPERATING EXPENSES	56,039	1,196	0	57,235	16,134	73,369	•		
10	NET OPERATING INCOME	(13,044)	(1,196)	0	(14,239)	22,058	7,819			
11	RATE BASE	107,756	***		107,756		107,756	ļ		A-1
12	RATE OF RETURN	-12.10%			-13.21%	:	7.26%	:		
Sew	er									
13	Sewer Sales Revenues	41,772		0	41,772	15,761	57,533	37.73%	37.8%	E-2s
14	Other Revenues	0		0	0	0	0		01.070	E-28
15	OPERATING REVENUES	41,772	0	0	41,772	15,761	57,533			
16	Operation & Maintenance	74,332		0	74,332	233	74,564			B-6
17	Depreciation, net of CIAC Amort.	(36,293)	0	0	(36,293)		(36,293)			B-14
18	Amortization	0		0	0		Ò			
19	Taxes Other Than Income	1,436	3,235	0	4,671	709	5,380			B-15
20	Provision for Income Taxes	(1,279)		0	(1,279)	5,716	4,438			C-1
21	OPERATING EXPENSES	38,196	3,235	0	41,431	6,658	48,089			
22	NET OPERATING INCOME	3,575	(3,235)	0	341	9,103	9,443			
23	RATE BASE	125,010			125,010		125,010			A-2
24	RATE OF RETURN	2.86%			0.27%	•	7.55%			

#### Schedule of Adjustments to Operating Income - Interim

#### Florida Public Service Commission

G-5

Summit Chase
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical I X 1 Projected I 1

Schedule: Page: Preparer:

1 of 1 S Szczygiel

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

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

	(1)	(2)	(3)
Line		Interim	Interim
<u>No.</u>	Description USED & USEFUL ADJUSTMENT TO 20	Water	Sewer
	USED & USEFUL ADJUST MENT TO 20	00 IESI TEAR	
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	1,196	3,235
6	For details see schedule B-15		
	UTILITY PROJECTED REVENUE REQU	JIREMENT ADJUSTMENTS	
-	NET OPERATING DEVENUE		
7	NET OPERATING REVENUE	29 400	45 704
8 9	Required Revenue Adjustment	38,192	15,761
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	564	233
12	impact of Neveride increase of bad bebt Expense	304	
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	1,719	709
15	To a contratorido rajudamente de		
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	42,995	41,772
18	Plus Required Revenue Adjustment	38,192	15,761
19	Rate Year Revenue at Proposed Rates	81,188	57,533
20	·		•
21	Less Operating Expenses Before Income Taxes	(69,696)	(43,652)
22	Less Interest Expense	(1,971)	(2,377)
23	Taxable Income	9,521	11,504
24	Income Tax at Composite Rate of 38.58%	3,673	4,438
25	Less Income Tax at Present Rates	10,180	1,279
26 27	Income Tax Adjustment	13,853	5,716
		.0,000	0,.10

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

#### Florida Public Service Commission

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

Schedule:

G-6

Page: Preparer: 1 of 1

S Anzaldo

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Reconciled			Weighted		
Line	r [*]	To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	TER						
1	Long-Term Debt	38,259	35.50%	5.10%	1.81%	1,952	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	63,240	58.69%	9.25%	5.43%	5,848	D-2
5	Customer Deposits	309	0.29%	6.00%	0.02%	19	D-2
6	Accumulated Deferred Income Taxes	5,949	5.52%	0.00%	0.00%	0	D-2
7	Total	107,756	100.00%		7.26%	7,819	
SEW	/ER						
8	Long-Term Debt	46,227	36.98%	5.10%	1.89%	2,359	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	76,412	61.12%	9.25%	5.65%	7,066	D-2
12	Customer Deposits	306	0.25%	6.00%	0.01%	18	D-2
13	Accumulated Deferred Income Taxes	2,065	1.65%	0.00%	0.00%	0	D-2
14	Total	125,010	100.00%	_	7.55%	9,443	

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