

**Tomoka/Twin Rivers  
Water**

Docket No. 080121-WS

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

Volusia 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 \_\_\_\_\_
- ESR** \_\_\_\_\_
- GOI \_\_\_\_\_
- OPC \_\_\_\_\_
- RCA \_\_\_\_\_
- SCR \_\_\_\_\_
- SGA \_\_\_\_\_
- SEC \_\_\_\_\_
- OTH \_\_\_\_\_

**Aqua Utilities Florida, Inc.**

Filed May 2008

DOCUMENT NUMBER-DATE

04397 MAY 22 08

FPSC-COMMISSION CLERK



**Tomoka/Twin Rivers  
RATE BASE**

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



**Schedule of Water Rate Base**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

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

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

(1) Line No. Description	(2) Historical Test Year 2007			(5) Pro Forma Test Year		(7) Supporting Schedules
	(3) Average Balance Per Books	(4) Adjusted Average Balance	(6) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance	
1 Utility Plant in Service	251,758	15,216	266,974	37,172	304,146	A-5
2 Utility Land & Land Rights	2,000	0	2,000	0	2,000	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	(73,574)	(2,059)	(75,633)	20,884	(54,749)	A-9
6 Less: CIAC	(49,712)	0	(49,712)	0	(49,712)	A-12
7 Accumulated Amortization of CIAC	39,591	(569)	39,021	0	39,021	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	16,577	16,577	11,093	27,670	A-17, A-3
12 Total Rate Base	<u>170,062</u>	<u>29,165</u>	<u>199,228</u>	<u>69,149</u>	<u>268,377</u>	

**Schedule of Sewer Rate Base**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**

**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.

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Historical Test Year 2007			Pro Forma Test Year		Supporting Schedules	
		Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance		
1	Utility Plant in Service	0	0	0	0	0	0	A-6
2	Utility Land & Land Rights	0	0	0	0	0	0	A-6
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	0	0	0	0	0	A-10
6	Less: CIAC	0	0	0	0	0	0	A-12
7	Accumulated Amortization of CIAC	0	0	0	0	0	0	A-14
8	Acquisition Adjustments	0	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	0	A-16
11	Working Capital Allowance	0	0	0	0	0	0	A-17, A-3
12	<b>Total Rate Base</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

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

Schedule: A-3  
 Page: 1 of 2  
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Allocation of Corporate IT	13,633	NA	
3	Allocation of Corp Structures & Improvements	1,584	NA	
4	PSC Audit Adjustments	-	NA	
5	Entity Reclassification	-	NA	
6	Total 2007 Adjustments	<u>15,216</u>	<u>-</u>	
7				
8	<b>Pro Forma Adjustments</b>			
9	Allocation of Corporate IT	4,199	NA	
10	Meter replacement cost	55,650	NA	
11	(Less) Retirement of existing meters	(22,677)	NA	
12		-		
13			NA	
14		-		
15			NA	
16	Total Pro Forma Adjustments	<u>37,172</u>	<u>-</u>	
17				
18	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	<b>NON-USED &amp; USEFUL</b>			A-7
23	To reflect calculated Adjusted NU&U amounts	-	NA	
24				
25	<b>CONSTRUCTION WORK IN PROGRESS</b>			
26	Not Applicable	-	-	
27				
28	<b>ACCUMULATED DEPRECIATION</b>			A-9, A-10
29	Allocation of Corporate IT	1,866	NA	
30	Allocation of Corp Structures & Improvements	163	NA	
31	PSC Audit Adjustments	-	NA	
32	PSC Depr Rate Correction	30	NA	
33	Correction for UPIS Reclassification	-	NA	
34	Total 2007 Adjustments	<u>2,059</u>	<u>-</u>	
35				
36	<b>Pro Forma Adjustments</b>			
37	New PCs, Network & Telephone Upgrade	15	NA	
38	Meter Replacements			
39	Retirement of existing meters	(22,677)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	824	NA	
41	Salvage	954	NA	
42		-		
43			NA	
44		-		
45			NA	
46	Total Pro Forma Adjustments	<u>(20,884)</u>	<u>-</u>	
47				

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

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>CIAC</b>			A-12
2	PSC Audit Adjustments	-	NA	
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
10	PSC Audit Adjustments	-	NA	
11	PSC Depr Rate Correction	(569)	NA	
12	Total 2007 Adjustments	(569)	-	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	<b>ACQUISITION ADJUSTMENTS</b>			
19	Not Applicable	-	-	
20				
21	<b>ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
22	Not Applicable	-	-	
23				
24	<b>ADVANCES FOR CONSTRUCTION</b>			A-16
25	Not Applicable	-	-	
26				
27	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	16,577	-	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	11,093	-	



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

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

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

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

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

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

Florida Public Service Commission

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/02 Balance		NA
	2003		
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	06/30/04 Amend. Order Balance	199,415	NA
	2004		
34	Additions	0	NA
35	Retirements	0	NA
36	Adjustments	(49,646)	NA
37	12/31/04 Balance	149,769	NA
	2005		
38	Additions	0	NA
39	Retirements	0	NA
40	Adjustments	0	NA
41	12/31/05 Balance	149,769	NA
	2006		
42	Additions	101,468	NA
43	Retirements	(10,085)	NA
44	Adjustments	0	NA
45	12/31/06 Balance	241,152	NA
	2007		
46	Additions	22,057	NA
47	Retirements	(6,019)	NA
48	Adjustments	0	NA
49	Allocations	17,763	NA
50	12/31/07 Balance	274,953	NA

Supporting Schedules: A-5, A-6

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

**Florida Public Service Commission**

Test Year Average balance

**Tomoka/Twin Rivers**

Schedule: A-5

**Docket No. 080121-WS**

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Useful Balance	Amount	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	2,591	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	14,050	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	13,594	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	5,231	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	2,000	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	25,548	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	22,940	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	20,795	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	732	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	34,708	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	79,156	0.00%	0	0	0.00%	0
28	333.4	Services	9,542	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	22,657	0.00%	0	32,973	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	1,584	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	13,633	0.00%	0	4,199	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	213	0.00%	0	0	0.00%	0
46		<b>TOTAL</b>	<b>268,974</b>		<b>0</b>	<b>37,172</b>		<b>0</b>

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance  
 Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Schedule: A-5  
 Page: 2 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594
14	311.2	Pumping Equipment	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
18	304.3	Structures & Improvements	25,548	25,548	25,548	25,548	25,548	25,548	25,548	25,548	25,548	25,548	25,548	25,548	25,548	25,548
19	311.3	Pumping Equipment	15,421	15,421	24,535	24,535	24,535	23,898	23,898	24,330	24,330	24,330	24,330	24,330	24,330	22,940
20	320.3	Water Treatment Equipment	20,795	20,795	20,795	20,795	20,795	20,795	20,795	20,795	20,795	20,795	20,795	20,795	20,795	20,795
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	732
26	330.4	Distr. Reservoirs & Standpipes	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708
27	331.4	Transm. & Distribution Mains	75,037	78,276	78,276	78,276	78,276	78,276	78,276	80,722	80,722	80,722	80,722	80,722	80,722	79,156
28	333.4	Services	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542
29	334.4	Meters & Meter Installations	22,422	22,677	22,677	22,677	22,677	22,677	22,677	22,677	22,677	22,677	22,677	22,677	22,677	22,657
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	213	213	213	213	213	213	213	213	213	213	213	213	213	213
46		TOTAL	241,152	244,646	253,761	253,761	253,761	254,313	254,313	257,191	257,191	257,191	257,191	257,191	257,191	253,758
47		Subtotal Land & Land Rights	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000

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

Florida Public Service Commission  
 Schedule: A-5  
 Page: 3 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594	13,594
14	311.2	Pumping Equipment	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231	5,231
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
18	304.3	Structures & Improvements	25,548	25,548	25,548	25,548	25,548	25,548	25,548	25,548	25,548	25,548	25,548	25,548	25,548	25,548
19	311.3	Pumping Equipment	15,421	15,421	24,535	24,535	24,535	23,898	23,898	24,330	24,330	24,330	24,330	24,330	24,330	22,940
20	320.3	Water Treatment Equipment	20,795	20,795	20,795	20,795	20,795	20,795	20,795	20,795	20,795	20,795	20,795	20,795	20,795	20,795
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	732
26	330.4	Distr. Reservoirs & Standpipes	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708	34,708
27	331.4	Transm. & Distribution Mains	75,037	78,276	78,276	78,276	78,276	78,276	78,276	80,722	80,722	80,722	80,722	80,722	80,722	79,156
28	333.4	Services	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542
29	334.4	Meters & Meter Installations	22,422	22,677	22,677	22,677	22,677	22,677	22,677	22,677	22,677	22,677	22,677	22,677	22,677	22,657
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,532	1,563	1,563	1,563	1,563	1,601	1,601	1,601	1,601	1,601	1,601	1,601	1,601	1,584
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	10,769	11,265	12,274	12,417	12,777	13,053	13,491	13,781	14,674	15,228	15,362	15,970	16,162	13,633
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	213	213	213	213	213	213	213	213	213	213	213	213	213	213
46		TOTAL	253,453	257,474	267,598	267,741	268,101	268,966	269,405	272,573	273,465	274,019	274,154	274,761	274,953	268,974
47		Subtotal Land & Land Rights	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Tomoka/Twin Rivers

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-6

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	Account Name	(1) Historical Test Year 2007			(5) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful		Amount	Non-Used & Useful	
				(2)	(3) %		(4) Balance	(6) %
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	0		0	0		0

Schedule of Sewer Plant in Service By Primary Account  
 Test Year Average balance  
 Tomoka/Twin Rivers  
 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.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.7.1	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	376.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0



**Non-Used and Useful Plant - Summary**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

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

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

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

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

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

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

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

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

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

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/02 Balance		NA
	2003		
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	06/30/04 Amend. Order Balance	65,580	NA
	2004		
34	Additions	1,598	NA
35	Retirements	0	NA
36	Adjustments	(14,583)	NA
37	12/31/04 Balance	52,595	NA
	2005		
38	Additions	3,186	NA
39	Retirements	0	NA
40	Adjustments	(2)	NA
41	12/31/05 Balance	55,779	NA
	2006		
42	Additions	5,383	NA
43	Retirements	(10,085)	NA
44	Adjustments	21,547	NA
45	12/31/06 Balance	72,624	NA
	2007		
46	Additions	8,633	NA
47	Retirements	(6,019)	NA
48	Adjustments	60	NA
49	Allocations	3,272	NA
50	12/31/07 Balance	78,570	NA

Supporting Schedules: A-9, A-10

## Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Tomoka/Twin Rivers

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 &amp; Pro Forma

Schedule: A-9

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(4) Adjusted Balance	(3) Non-Used %	(4) Useful Balance	(5) Amount	(6) Non-Used %	(7) Useful Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	741	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	2,412	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	6,380	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	651	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	7,281	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	(2,102)	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	5,702	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	14	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	5,206	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	30,604	0.00%	0	0	0.00%	0
28	333.4	Services	6,323	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	10,340	0.00%	0	(20,899)	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	163	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	1,866	0.00%	0	15	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	53	0.00%	0	0	0.00%	0
46		TOTAL	75,633		0	(20,884)		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Tomoka/Twin Rivers

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	698	705	711	718	725	732	738	745	752	759	765	772	779	738
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,178	2,217	2,256	2,295	2,334	2,373	2,412	2,451	2,490	2,529	2,568	2,607	2,646	2,412
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	6,040	6,096	6,153	6,210	6,266	6,323	6,380	6,436	6,493	6,550	6,606	6,663	6,720	6,380
14	311.2	Pumping Equipment	520	542	564	586	607	629	651	673	695	716	738	760	782	651
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	6,882	6,948	7,015	7,081	7,148	7,214	7,281	7,347	7,414	7,480	7,547	7,613	7,680	7,281
19	311.3	Pumping Equipment	(1,892)	(1,828)	(1,728)	(1,623)	(1,521)	(2,059)	(1,959)	(2,706)	(2,605)	(2,503)	(2,402)	(2,300)	(2,199)	(2,102)
20	320.3	Water Treatment Equipment	5,229	5,307	5,386	5,465	5,544	5,622	5,701	5,780	5,859	5,937	6,016	6,095	6,174	5,701
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	5	10	15	20	25	30	35	40	14
26	330.4	Distr. Reservoirs & Standpipes	4,710	4,788	4,866	4,944	5,022	5,101	5,179	5,257	5,335	5,413	5,491	5,570	5,648	5,179
27	331.4	Transm. & Distribution Mains	32,241	31,391	31,542	31,694	31,846	31,998	32,149	28,774	28,931	29,087	29,244	29,400	29,556	30,604
28	333.4	Services	6,204	6,224	6,244	6,264	6,283	6,303	6,323	6,343	6,363	6,383	6,403	6,423	6,443	6,323
29	334.4	Meters & Meter Installations	9,773	9,867	9,962	10,056	10,151	10,245	10,340	10,434	10,529	10,623	10,718	10,812	10,907	10,340
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	43	44	46	48	50	51	53	55	57	59	60	62	64	53
46		TOTAL	72,624	72,302	73,020	73,737	74,455	74,538	75,258	71,605	72,332	73,058	73,785	74,512	75,238	73,574

**Schedule of Water Accumulated Depreciation By Primary Account**  
 Test Year Average balance  
**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-9  
 Page: 3 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	698	705	712	720	727	734	741	748	755	763	770	777	784	741
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,178	2,217	2,256	2,295	2,334	2,373	2,412	2,451	2,490	2,529	2,568	2,607	2,646	2,412
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	6,040	6,096	6,153	6,210	6,266	6,323	6,380	6,436	6,493	6,550	6,606	6,663	6,720	6,380
14	311.2	Pumping Equipment	520	542	564	586	607	629	651	673	695	716	738	760	782	651
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	6,882	6,948	7,015	7,081	7,148	7,214	7,281	7,347	7,414	7,480	7,547	7,613	7,680	7,281
19	311.3	Pumping Equipment	(1,892)	(1,828)	(1,726)	(1,623)	(1,521)	(1,419)	(1,317)	(1,215)	(1,113)	(1,011)	(909)	(807)	(705)	(2,102)
20	320.3	Water Treatment Equipment	5,229	5,307	5,386	5,465	5,544	5,623	5,702	5,781	5,859	5,938	6,017	6,096	6,175	5,702
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	5	10	15	20	25	30	35	40	14
26	330.4	Distr. Reservoirs & Standpipes	4,710	4,792	4,875	4,958	5,041	5,123	5,206	5,289	5,371	5,454	5,537	5,620	5,702	5,206
27	331.4	Transm. & Distribution Mains	32,241	31,391	31,542	31,694	31,846	31,998	32,149	28,774	28,931	29,087	29,244	29,400	29,556	30,604
28	333.4	Services	6,204	6,224	6,244	6,264	6,283	6,303	6,323	6,343	6,363	6,383	6,403	6,423	6,443	6,323
29	334.4	Meters & Meter Installations	9,773	9,867	9,962	10,056	10,151	10,245	10,340	10,434	10,529	10,623	10,718	10,812	10,907	10,340
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	143	146	149	153	156	159	163	166	169	173	176	179	183	163
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	777	933	1,104	1,276	1,454	1,635	1,822	2,014	2,218	2,429	2,643	2,864	3,089	1,866
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	43	44	46	48	50	51	53	55	57	59	60	62	64	53
46		TOTAL	73,543	73,386	74,283	75,181	76,085	76,989	77,893	78,797	79,701	80,605	81,509	82,413	83,317	75,633

**Schedule of Sewer Accumulated Depreciation By Primary Account**  
 Test Year Average balance  
**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

Florida Public Service Commission

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used %	Useful Balance	Amount	Non-Used %	Useful Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	0	0.00%	0	0	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63	TOTAL		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Tomoka/Twin Rivers

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: A-10

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

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



Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Tomoka/Twin Rivers

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-10

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	380.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	381.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Raise Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

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

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

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

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

**Florida Public Service Commission**

**Tomoka/Twin Rivers**

Schedule: A-11

**Docket No. 080121-WS**

Page: 2 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		NA
21	Adjustments		NA
22	12/31/02 Balance		NA
	2003		
23	Additions		NA
24	Adjustments		NA
25	06/30/04 Amend. Order Balance	48,113	NA
	2004		
26	Additions	90	NA
27	Adjustments	(46,878)	NA
28	12/31/04 Balance	1,325	NA
	2005		
29	Additions	1,469	NA
30	Adjustments	0	NA
31	12/31/05 Balance	2,794	NA
	2006		
32	Additions	0	NA
33	Adjustments	46,788	NA
34	12/31/06 Balance	49,582	NA
	2007		
35	Additions	563	NA
36	Adjustments	0	NA
37	12/31/07 Balance	50,145	NA

Supporting Schedules: A-12

**Schedule of Water Contributions in Aid of Construction By Classification**

**Florida Public Service Commission**

Test Year Average balance

Tomoka/Twin Rivers

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-12

Page: 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.

Line No.	Acct No.	(1) Description	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful		Amount	Non-Used & Useful	
				%	Amount		%	Amount
1		<b>WATER</b>						
2		Cash CIAC:						
3	320	Water Treatment Equipment	48,278	0.00%	0		0.00%	0
4	334	Meter Fees	270	0.00%	0		0.00%	0
5	331	Main Extension Charge	1,021	0.00%	0		0.00%	0
6	333	Service Installation Fees	143	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>49,712</u>		<u>0</u>	<u>0</u>		<u>0</u>
8								
9		Property CIAC:						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>49,712</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		<b>SEWER</b>						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	0	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	Service Installation Fees	0	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26								
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions In Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Tomoka/Twin Rivers

Schedule: A-12

Docket No. 080121-WS

Page: 2 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		<b>WATER</b>														
2		Cash CIAC:														
3	320	Water Treatment Equipment		48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278
4	334	Meter Fees		270	270	270	270	270	270	270	270	270	270	270	270	270
5	331	Main Extension Charge		891	891	891	891	891	891	891	891	891	1,454	1,454	1,454	1,021
6	333	Service Installation Fees		143	143	143	143	143	143	143	143	143	143	143	143	143
7		Total Cash CIAC		49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	50,145	50,145	50,145	49,712
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes		0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains		0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services		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
14	335	Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC		49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	50,145	50,145	50,145	49,712
18																
19		<b>SEWER</b>														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property CIAC:														
28	354	Structures & Improvements		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property CIAC		0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC		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  
**Tomoka/Twin Rivers**  
**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 intermedate year also.

Line No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	<b>WATER</b>														
2	Cash CIAC:														
3	320 Water Treatment Equipment	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278	48,278
4	334 Meter Fees	270	270	270	270	270	270	270	270	270	270	270	270	270	270
5	331 Main Extension Charge	891	891	891	891	891	891	891	891	891	891	1,454	1,454	1,454	1,021
6	333 Service Installation Fees	143	143	143	143	143	143	143	143	143	143	143	143	143	143
7	Total Cash CIAC	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	50,145	50,145	50,145	49,712
8															
9	Property CIAC:														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water CIAC	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	49,582	50,145	50,145	50,145	49,712
18															
19	<b>SEWER</b>														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property CIAC:														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer 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

Tomoka/Twin Rivers

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-13

Page: 1 of 2

Preparer: R Griffin

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

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

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

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

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

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		NA
21	Adjustments		NA
22	12/31/02 Balance		NA
	2003		
23	Additions		NA
24	Adjustments		NA
25	06/30/04 Amend. Order Balance	35,795	NA
	2004		
26	Additions	15	NA
27	Adjustments	(35,795)	NA
28	12/31/04 Balance	15	NA
	2005		
29	Additions	30	NA
30	Adjustments	0	NA
31	12/31/05 Balance	45	NA
	2006		
32	Additions	38,957	NA
33	Adjustments	(0)	NA
34	12/31/06 Balance	39,002	NA
	2007		
35	Additions	1,183	NA
36	Adjustments	(1,142)	NA
37	12/31/07 Balance	39,043	NA

Supporting Schedules: A-14



**Schedule of Accumulated Amortization of CIAC by Classification**  
 Test Year Average Balance  
**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

**Florida Public Service Commission**

Schedule: A-14  
 Page: 1 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
		Adjusted Balance	Non-Used & Useful		Amount	Non-Used & Useful	
			(3) %	(4) Amount		(6) %	(7) Amount
1	<b>WATER</b>						
2	Cash						
3	320 Water Treatment Equipment	39,002	0.00%	0		0.00%	0
4	334 Meter Fees	7	0.00%	0		0.00%	0
5	331 Main Extension Charge	11	0.00%	0		0.00%	0
6	333 Service Installation Fees	2	0.00%	0		0.00%	0
7	Total Cash	<u>39,021</u>		<u>0</u>	<u>0</u>		<u>0</u>
8							
9	Property						
10	330 Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331 T&D Mains	0	0.00%	0		0.00%	0
12	333 Services	0	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	0	0.00%	0		0.00%	0
15	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>39,021</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	<b>SEWER</b>						
20	Cash						
21	380 Treatment & Disposal Equipment	0	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 Service Installation Fees	0	0.00%	0		0.00%	0
25	Total Cash	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26							
27	Property						
28	354 Structures & Improvements	0	0.00%	0		0.00%	0
29	360 Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361 Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363 Services to Customers	0	0.00%	0		0.00%	0
32	370 Lift Stations	0	0.00%	0		0.00%	0
33	371 Pumping Equipment	0	0.00%	0		0.00%	0
34	366 Reuse Services	0	0.00%	0		0.00%	0
35	375 Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389 Other Plant Misc Equip	0	0.00%	0		0.00%	0
37	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38							
39	Total Sewer	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

**Schedule of Accumulated Amortization of CIAC by Classification**  
**Test Year Average Balance**  
**Tomoka/Twin Rivers**  
**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 No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		<b>WATER</b>														
2		Cash														
3	320	Water Treatment Equipment	39,002	39,002	39,002	39,002	39,002	39,002	39,002	39,002	39,002	39,002	39,002	39,002	39,005	39,002
4	334	Meter Fees	0	35	70	105	140	175	210	245	280	315	350	377	403	208
5	331	Main Extension Charge	0	54	107	161	215	269	322	376	430	484	537	604	670	325
6	333	Service Installation Fees	0	9	19	28	37	46	56	65	74	83	93	100	107	55
7		Total Cash AAC	39,002	39,100	39,198	39,296	39,394	39,492	39,590	39,688	39,786	39,884	39,982	40,082	40,185	39,591
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	39,002	39,100	39,198	39,296	39,394	39,492	39,590	39,688	39,786	39,884	39,982	40,082	40,185	39,591
18																
19		<b>SEWER</b>														
20		Cash														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Tomoka/Twin Rivers

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	<b>WATER</b>														
2	Cash														
3	320 Water Treatment Equipment	39,002	39,002	39,002	39,002	39,002	39,002	39,002	39,002	39,002	39,002	39,002	39,002	39,002	39,002
4	334 Meter Fees	0	1	2	3	5	6	7	8	9	10	11	12	14	7
5	331 Main Extension Charge	0	2	3	5	7	9	10	12	14	16	18	21	24	11
6	333 Service Installation Fees	0	0	1	1	1	1	2	2	2	3	3	3	4	2
7	Total Cash AAC	39,002	39,005	39,008	39,011	39,015	39,018	39,021	39,024	39,027	39,030	39,035	39,039	39,043	39,021
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	39,002	39,005	39,008	39,011	39,015	39,018	39,021	39,024	39,027	39,030	39,035	39,039	39,043	39,021
18															
19	<b>SEWER</b>														
20	Cash														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**Schedule of Annual AFUDC Rates Used**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

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

---

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

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

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

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

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

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

**Florida Public Service Commission**

**Tomoka/Twin Rivers  
Docket No. 080121-WS  
0**

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

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

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

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

## Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

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

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

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	<b>For All Systems:</b>		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	<b>TOTAL CURRENT ASSETS</b>	<u>2,603,576</u>	<u>2,658,067</u>
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	<b>Allocation for this System:</b>		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.725%	0.714%
25	Assets Allocated - Water (line 10 x line 23)	18,871	18,979
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(15,569)	(2,402)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	<b>Direct Assignment of CWC Accounts:</b>		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	<u>3,302</u>	<u>16,577</u>
47	Sewer (Lines 29-30+35+39+43)	<u>0</u>	<u>0</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Tomoka/Twin Rivers

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

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

Schedule: A-18

Page: 1 of 1

Preparer: S Anzaldo

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Utility Plant	85,966,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,675	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,598
3	Utility Plant Acquisition														
4															
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6															
7	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
8															
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,607,823	1,833,110	1,896,851	2,019,818	2,089,363	1,802,602	2,346,154	2,126,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(757,300)
18	Temporary Investments		5,092												392
19	Materials & Supplies														
20	Unbilled Revenue	659,907	670,701	609,769	699,092	746,285	831,743	829,001	749,130	783,217	645,341	656,591	616,494	688,269	706,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	Other Current Assets		2,490	13,225	17,062	43		1,278	1,852	8,671	2,354	3,303	6,359	14,267	5,454
23															
24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,628,699	1,825,590	1,939,511	2,033,013	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	196,273	1,352,369
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,612	464,714	454,054	443,845	426,275	411,422	386,609	508,769	461,047
30															
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
32															
33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

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

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

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

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued														
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,251)
5	Other Equity Capital														
6															
7	<b>TOTAL EQUITY CAPITAL</b>	<b>34,342,250</b>	<b>34,638,584</b>	<b>36,325,748</b>	<b>36,845,178</b>	<b>37,738,466</b>	<b>38,326,775</b>	<b>38,735,719</b>	<b>38,876,275</b>	<b>39,267,170</b>	<b>37,389,294</b>	<b>37,876,331</b>	<b>37,740,887</b>	<b>36,761,012</b>	<b>37,220,284</b>
8															
9	<b>TOTAL LONG TERM DEBT</b>	<b>20,501,000</b>	<b>21,640,440</b>	<b>21,640,440</b>	<b>21,640,440</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>22,645,869</b>	<b>26,136,123</b>	<b>22,517,338</b>
10															
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,868,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,085
15	Accrued Dividends														
16	Customer Deposits	582,055	574,701	563,299	551,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	566,454	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	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>2,730,128</b>	<b>998,068</b>	<b>1,110,123</b>	<b>562,099</b>	<b>793,966</b>	<b>1,150,883</b>	<b>1,095,488</b>	<b>909,261</b>	<b>1,227,086</b>	<b>888,065</b>	<b>1,071,108</b>	<b>(515,541)</b>	<b>(917,277)</b>	<b>854,112</b>
20															
21	Other Deferred Credits & Oper. Reserves		2,044	4,088	6,132	7,739	8,909	10,079	11,249	12,419	13,589	14,759	15,929	17,099	9,541
22															
23	Contributions in Aid of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311	26,981,271	26,994,018	27,011,754	27,077,994	27,091,567	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,486)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	39,537	34,990
27															
28	<b>Total CIAC &amp; Def Taxes</b>	<b>15,431,173</b>	<b>15,412,598</b>	<b>15,364,816</b>	<b>15,306,001</b>	<b>15,295,649</b>	<b>15,252,216</b>	<b>15,195,906</b>	<b>15,131,440</b>	<b>15,071,929</b>	<b>15,060,730</b>	<b>14,996,863</b>	<b>14,995,876</b>	<b>15,248,957</b>	<b>15,212,627</b>
29															
30	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>73,004,551</b>	<b>72,691,734</b>	<b>74,445,215</b>	<b>74,359,850</b>	<b>76,481,689</b>	<b>77,384,652</b>	<b>77,683,061</b>	<b>77,574,094</b>	<b>78,224,473</b>	<b>75,997,547</b>	<b>76,604,930</b>	<b>74,883,020</b>	<b>76,245,914</b>	<b>75,813,902</b>



**Tomoka/Twin Rivers  
NET OPERATING INCOME**

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



Schedule of Water Net Operating Income

Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

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

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

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	47,538	(287)	47,251	0	47,251	141,944	189,195	B-4, E-2
2	Operation & Maintenance	104,526	9,107	113,632	10,524	124,157	2,096	126,253	B-5
3	Depreciation, net of CIAC Amort., U&U	7,449	3,554	11,004	1,174	12,178	0	12,178	B-13
4	Amortization	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	5,731	4,634	10,366	1,505	11,871	6,387	18,259	B-15
6	Provision for Income Taxes	(27,068)	(8,245)	(35,312)	(5,606)	(40,918)	51,482	10,564	C-1, B-3
7	OPERATING EXPENSES	90,639	9,051	99,690	7,597	107,287	59,966	167,253	
8	NET OPERATING INCOME	(43,101)	(9,338)	(52,439)	(7,597)	(60,036)	81,978	21,942	
9	RATE BASE	170,062	29,165	199,228	69,149	268,377		268,377	A-1
10	RATE OF RETURN	-25.34%		-26.32%				8.18%	

**Schedule of Sewer Net Operating Income**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

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

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

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	0	NA	NA	0	NA	NA	NA	B-4, E-2
2	Operation & Maintenance	NA	NA	NA	NA	NA	NA	NA	B-6
3	Depreciation, net of CIAC Amort.,U&U	NA	NA	NA	NA	NA	NA	NA	B-14
4	Amortization	NA	NA	NA	NA	NA	NA	NA	B-3
5	Taxes Other Than Income	NA	NA	NA	NA	NA	NA	NA	B-15
6	Provision for Income Taxes	NA	NA	NA	NA	NA	NA	NA	C-1, B-3
7	OPERATING EXPENSES	NA	NA	NA	NA	NA	NA	NA	
8	NET OPERATING INCOME	NA	NA	NA	NA	NA	NA	NA	
9	RATE BASE	NA	NA	NA	NA	NA	NA	NA	A-2
10	RATE OF RETURN	NA		NA			NA	NA	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

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

Historical [ X ] Projected [ ]

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

Line No.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		<b>UTILITY TEST YEAR ADJUSTMENTS - 2007</b>			
2	A	REVENUES			
3		Billed less Booked Revenue	(287)		E-2
4		Billed less Booked Revenue		NA	
5		TOTAL REVENUE ADJUSTMENTS	<u>(287)</u>	<u>0</u>	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	565	0
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	400	0
10	603/703	Salaries & Wages - Officers, Exec.		0	0
11	604/704	Employee Pensions & Benefits		0	0
12	610/710	Purchased Water / Sewer Treatment		0	0
13	NA/711	Sludge Removal Expense		0	0
14	615/715	Purchased Power		0	0
15	616/716	Fuel for Purchased Power		0	0
16	618/718	Chemicals		0	0
17	620/720	Materials & Supplies		0	0
18	631/731	Contractual Services - Engineering		0	0
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	321	0
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	63	0
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	53	0
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	35	0
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	3	0
24	635/735	Contractual Services - Testing		0	0
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	270	0
26	641/741	Rental of Building/Real Prop.		0	0
27	642/742	Rental of Equipment		0	0
28	650/750	Transportation Expenses		0	0
29	656/756	Insurance - Vehicle		0	0
30	657/757	Insurance - General Liability		0	0
31	658/758	Insurance - Workman's Comp.		0	0
32	659/759	Insurance - Other		0	0
33	660/760	Advertising Expense		0	0
34	666/766	Reg. Comm. Exp. - Rate Case Amort.		0	0
35	667/767	Reg. Comm. Exp. - Rate Case Other		0	0
36	670/770	Bad Debt Expense		0	0
37	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	8,005	0
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(183)	0
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(118)	0
40		Excess water loss adjustment for Purchased Water, Power, and Chemicals		(308)	
41					
42		TOTAL O&M ADJUSTMENTS	<u>9,107</u>	<u>NA</u>	
43					

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [X]

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

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

Line No.	(1) Description	(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules
1	<b>UTILITY TEST YEAR ADJUSTMENTS - 2007, continued</b>			
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3	Allocation of Corporate IT	2,312	NA	
4	Allocation of Corp Structures & Improvements	40	NA	
5	PSC Audit Adjustments	-	NA	
6	PSC Depr Rate Correction, Depr Expn	60	NA	
7	PSC Depr Rate Correction, Amort CIAC	1,142	NA	
8	Reduction for NU&U	-	NA	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>3,554</u>	<u>NA</u>	
10				
11				
12	D AMORTIZATION			
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	0	NA	
14	-	0	NA	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>0</u>	<u>NA</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment	RAF on Adj'd Rev less RAF Per Books	(13)	NA
20	Payroll tax adjustment	On Salary & Wage adjustments explained above	4,647	NA
21	Property tax adjustment		0	NA
22	Property tax adjustment		0	NA
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>4,634</u>	<u>NA</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	(8,245)	NA	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(8,245)</u>	<u>NA</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>9,051</u>	<u>NA</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [ X ]

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

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

Line No.	Acct	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1		<b>UTILITY PRO FORMA ADJUSTMENTS</b>			
2					
3	B	<b>OPERATIONS &amp; MAINTENANCE</b>			
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	1,616	0
5	601/701		Market Based Increases	2,081	0
6	601/701		New Rates Manager & Controller	1,214	0
7	601/701			0	0
8	601/701			0	0
9	603/703	Salaries & Wages - Officers, Exec.		0	0
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	1,016	0
11	610/710	Purchased Water / Sewer Treatment		0	0
12	NA /711	Sludge Removal Expense		0	0
13	615/715	Purchased Power		0	0
14	616/716	Fuel for Purchased Power		0	0
15	618/718	Chemicals		0	0
16	620/720	Materials & Supplies		0	0
17	631/731	Contractual Services - Engineering		0	0
18	632/732	Contractual Services - Accounting		0	0
19	633/733	Contractual Services - Legal		0	0
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	36	0
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	139	0
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	11	0
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(434)	0
24	634/734		Additional 2008 Service Co employee benefits	94	0
25	635/735	Contractual Services - Testing		0	0
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	59	0
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	4	0
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(378)	0
29	636/736		Additional 2008 ACO employee benefits	424	0
30	636/736			0	0
31	636/736			0	0
32	641/741	Rental of Building/Real Prop.	New office rent	60	0
33	642/742	Rental of Equipment		0	0
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	457	0
35	656/756	Insurance - Vehicle		0	0
36	657/757	Insurance - General Liability		0	0
37	658/758	Insurance - Workman's Comp.		0	0
38	659/759	Insurance - Other		0	0
39	660/760	Advertising Expense		0	0
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10	3,698	0
41	667/767	Reg. Comm. Exp. - Rate Case Other		0	0
42	670/770	Bad Debt Expense		0	0
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	428	0
44					
45					
46		<b>TOTAL O&amp;M ADJUSTMENTS</b>		<u>10,524</u>	<u>NA</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [X]

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>UTILITY PRO FORMA ADJUSTMENTS, continued</b>			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	824	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	350	NA	
6		0		
7			NA	
8		0		
9			NA	
10	Reduction for NU&U	0	NA	
11	TOTAL	<u>1,174</u>	<u>NA</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	NA	
16	-	0	NA	
17	TOTAL	<u>0</u>	<u>NA</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	285	NA	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	260	NA	
22	Property taxes associated with Pro Forma plant	960	NA	
23	Property Tax adjustment for Non-Used & Useful plant	0	NA	
24	TOTAL	<u>1,505</u>	<u>NA</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(5,606)	NA	
28	TOTAL	<u>(5,606)</u>	<u>NA</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>7,597</u>	<u>NA</u>	
31				
32				
33	<b>UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS</b>			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>141,944</u>	<u>NA</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>2,096</u>	<u>NA</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>6,387</u>	<u>NA</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	47,251	NA	B-1, B-2
46	Plus Required Revenue Adjustment	<u>141,944</u>	<u>NA</u>	
47	Rate Year Revenue at Proposed Rates	<u>189,195</u>	<u>NA</u>	
48				
49	Less Operating Expenses Before Income Taxes	(156,689)	NA	B-1, B-2
50	Less Interest Expense	(5,120)	NA	D-1
51	Taxable Income	<u>27,385</u>	<u>NA</u>	
52	Income Tax at Composite Rate of 38.575%	10,564	NA	
53	Less Income Tax at Present Rates	40,918	NA	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>51,482</u>	<u>NA</u>	



**Test Year Operating Revenues**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

Historical [ X ] Projected [ ]

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

Line No.	(1) WATER		(3) SEWER	
	Account No. and Description	Revenues	Account No. and Description	Revenues
1	<b>WATER SALES</b>		<b>SEWER SALES</b>	
2	460.1	Unmetered Water Revenue 0	521.1	Flat Rate - Residential NA
3	461.1	Metered - Residential 45,506	521.2	Flat Rate - Commercial NA
4	461.2	Metered - Commercial 1,777	521.3	Flat Rate - Industrial NA
5	461.3	Metered - Industrial 0	521.4	Flat Rate - Public Authorities NA
6	461.4	Metered - Public Authorities 0	521.5	Flat Rate - Multi-Family NA
7	461.5	Metered - Multi-Family 0	521.6	Flat Rate - Other NA
8	461.6	Metered - Other 0	522.1	Measured - Residential NA
9	462.1	Public Fire Protection 0	522.2	Measured - Commercial NA
10	462.2	Private Fire Protection 0	522.3	Measured - Industrial NA
11	464.0	Other Sales - Public Authorities 0	522.4	Measured - Public Authorities NA
12	465.0	Irrigation Customers 0	522.5	Measured - Multi-Family NA
13	466.0	Sales for Resale 0	523.0	Other Sales - Public Authorities NA
14	467.0	Interdepartmental Sales 0	524.0	Revenues From Other Systems NA
15	475.0	Unbilled Revenues 0	525.0	Interdepartmental Sales NA
16			526.0	Effluent NA
17			527.0	Unbilled Revenues NA
18			540.5	Flat Rate - Reuse NA
19	TOTAL WATER SALES	<u>47,283</u>	TOTAL SEWER SALES	<u>0</u>
20				
21	<b>OTHER WATER REVENUES</b>		<b>OTHER SEWER REVENUES</b>	
22	470.0	Forfeited Discounts 0	531.0	Sale Of Sludge NA
23	471.0	Misc. Service Revenues 255	532.0	Forfeited Discounts NA
24	472.0	Rents From Water Property 0	534.0	Rents From Sewer Property NA
25	473.0	Interdepartmental Rents 0	535.0	Interdepartmental Rents NA
26	474.04	Other Water Revenues 0	536.0	Other Sewer Revenues NA
27	TOTAL OTHER WATER REVENUES	<u>255</u>	TOTAL OTHER SEWER REVENUES	<u>0</u>
28				
29	TOTAL WATER OPERATING REVENUES	<u><u>47,538</u></u>	TOTAL SEWER OPERATING REVENUES	<u><u>0</u></u>

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

Florida Public Service Commission

Tomoka/Twin Rivers

Schedule: B-5

Docket No. 080121-WS

Page: 1 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected [ ]

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

Line No.	(1) Account No. and Name	(2) 2007 Per Books	(3) 2007 Normalizations	(4) 2007 Normalized	(5) Unacc. Water		(6) 2007 Adjusted	(7) Pro Forma Adjustments	(8) Unacc. Water		(9) Pro Forma
					Ajdstmnt @ 5.64%	Ajdstmnt @ 5.64%					
1	601 Salaries & Wages - Employees	36,287	965	37,252			37,252	4,910		42,162	
2	603 Salaries & Wages - Officers, Exec.	862	0	862			862	0		862	
3	604 Employee Pensions & Benefits	9,698	0	9,698			9,698	1,016		10,714	
4	610 Purchased Water	0	0	0	0		0	0	0	0	
5	615 Purchased Power	10,060	0	10,060			10,060	0		10,060	
6	616 Fuel for Purchased Power	515	0	515	(29)		486	0	0	486	
7	618 Chemicals	7,406	0	7,406			7,406	0		7,406	
8	620 Materials & Supplies	4,939	0	4,939	(279)		4,661	0	0	4,661	
9	631 Contractual Services - Engineering	86	0	86			86	0		86	
10	632 Contractual Services - Accounting	(103)	321	218			218	0		218	
11	633 Contractual Services - Legal	207	63	271			271	0		271	
12	634 Contractual Services - Mgmt. Fees	5,964	91	6,055			6,055	(155)		5,900	
13	635 Contractual Services - Testing	5,759	0	5,759			5,759	0		5,759	
14	636 Contractual Services - Other	10,420	270	10,690			10,690	110		10,799	
15	641 Rental of Building/Real Prop.	881	0	881			881	60		941	
16	642 Rental of Equipment	68	0	68			68	0		68	
17	650 Transportation Expenses	3,971	0	3,971			3,971	457		4,429	
18	656 Insurance - Vehicle	282	0	282			282	0		282	
19	657 Insurance - General Liability	1,123	0	1,123			1,123	0		1,123	
20	658 insurance - Workman's Comp.	168	0	168			168	0		168	
21	659 Insurance - Other	370	0	370			370	0		370	
22	660 Advertising Expense	778	0	778			778	0		778	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0			0	3,698		3,698	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0			0	0		0	
25	670 Bad Debt Expense	201	0	201			201	0		201	
26	675 Miscellaneous Expense	4,583	7,704	12,287			12,287	428		12,715	
27											
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>104,526</b>	<b>9,414</b>	<b>113,940</b>	<b>(308)</b>		<b>113,632</b>	<b>10,524</b>	<b>0</b>	<b>124,157</b>	

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	2007												2007 Dec	Total Per Books Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			
1	601 Salaries & Wages - Employees	3,206	2,772	2,567	3,376	2,962	2,814	3,772	2,826	5,540	4,080	(575)	2,947	36,287	
2	603 Salaries & Wages - Officers, Exec.	90	109	(360)	96	99	147	122	113	652	156	(479)	118	862	
3	604 Employee Pensions & Benefits	943	908	789	880	907	832	744	902	732	398	752	914	9,698	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	820	704	728	755	935	931	896	816	954	808	950	763	10,060	
6	616 Fuel for Purchased Power	0	0	290	0	0	0	0	0	225	0	0	0	515	
7	618 Chemicals	123	479	425	573	682	1,601	258	372	740	490	1,148	515	7,406	
8	620 Materials & Supplies	780	1,015	775	271	8	10	154	429	969	31	(69)	567	4,939	
9	631 Contractual Services - Engineering	11	11	11	11	11	11	11	11	0	0	0	0	86	
10	632 Contractual Services - Accounting	75	65	65	(231)	38	38	38	38	(25)	37	40	(283)	(103)	
11	633 Contractual Services - Legal	14	17	17	16	16	20	21	20	161	26	(140)	19	207	
12	634 Contractual Services - Mgmt. Fees	400	399	476	632	614	570	410	248	739	443	557	476	5,964	
13	635 Contractual Services - Testing	391	544	264	281	534	434	210	450	1,396	300	280	676	5,759	
14	636 Contractual Services - Other	595	620	591	608	731	2,575	1,145	980	1,545	724	(380)	667	10,420	
15	641 Rental of Building/Real Prop.	60	74	72	67	70	83	87	86	682	111	(596)	83	881	
16	642 Rental of Equipment	5	6	6	5	5	6	7	7	52	9	(46)	6	68	
17	650 Transportation Expenses	303	322	326	312	362	322	292	377	95	365	585	311	3,971	
18	656 Insurance - Vehicle	24	24	24	24	24	24	23	24	24	24	23	24	282	
19	657 Insurance - General Liability	94	94	94	94	94	94	92	94	94	94	93	94	1,123	
20	658 Insurance - Workman's Comp.	14	14	14	14	14	14	14	14	14	14	14	14	168	
21	659 Insurance - Other	31	31	31	31	31	31	30	31	31	31	31	31	370	
22	660 Advertising Expense	0	0	0	0	539	0	0	0	3	236	(3)	0	778	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	(431)	63	93	2	181	(21)	95	30	(4)	8	8	177	201	
26	675 Miscellaneous Expense	123	483	1,497	246	252	279	288	285	1,397	443	(1,042)	332	4,583	
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>7,670</b>	<b>8,753</b>	<b>8,794</b>	<b>8,063</b>	<b>9,107</b>	<b>10,814</b>	<b>8,708</b>	<b>8,153</b>	<b>16,017</b>	<b>8,826</b>	<b>1,151</b>	<b>8,470</b>	<b>104,526</b>	

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	601 Salaries & Wages - Employees	2,921	2,424	2,224	3,057	2,630	2,419	3,358	2,418	2,307	3,554	2,247	2,556	32,115	
2	603 Salaries & Wages - Officers, Exec.	0	(0)	0	(0)	0	(0)	0	0	(0)	(0)	0	0	0	
3	604 Employee Pensions & Benefits	912	868	857	841	867	794	699	868	794	367	605	867	9,338	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	816	699	722	750	930	925	890	810	904	800	993	757	9,995	
6	616 Fuel for Purchased Power	0	0	290	0	0	0	0	0	225	0	0	0	515	
7	618 Chemicals	123	479	425	573	682	1,601	258	372	740	490	1,148	515	7,406	
8	620 Materials & Supplies	773	1,006	766	263	0	144	419	890	18	0	558	4,838		
9	631 Contractual Services - Engineering	11	11	11	11	11	11	11	0	0	0	0	86		
10	632 Contractual Services - Accounting	0	0	0	(192)	0	0	0	(0)	(0)	(0)	(0)	(192)		
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0		
12	634 Contractual Services - Mgmt. Fees	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	(0)		
13	635 Contractual Services - Testing	390	543	263	280	533	433	209	449	1,390	299	285	675	5,751	
14	636 Contractual Services - Other	253	286	280	273	379	2,236	780	606	253	299	255	300	6,203	
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	650 Transportation Expenses	9	0	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	0	9	
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	(0)	0	0	0	0	0	
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	0	(0)	(0)	0	0	
20	658 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	(0)	0	0	0	
21	659 Insurance - Other	0	0	(0)	(0)	(0)	0	0	(0)	(0)	(0)	(0)	(0)	0	
22	660 Advertising Expense	0	0	0	0	538	0	0	0	0	236	0	0	774	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	(428)	67	97	6	185	(15)	101	36	40	15	(30)	182	257	
26	675 Miscellaneous Expense	0	332	1,349	108	109	108	108	108	0	216	178	163	2,780	
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>5,780</b>	<b>6,716</b>	<b>7,285</b>	<b>5,971</b>	<b>6,864</b>	<b>8,512</b>	<b>6,557</b>	<b>6,097</b>	<b>7,544</b>	<b>6,293</b>	<b>5,682</b>	<b>6,572</b>	<b>79,875</b>	

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

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2)-(13)												(14) Total Annual	
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec		
1	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	38	45	(423)	38	38	74	46	38	59	59	38	47	97	
3	604 Employee Pensions & Benefits	40	52	(56)	49	51	51	59	48	49	49	50	61	503	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	632 Contractual Services - Accounting	75	66	66	(39)	38	38	38	38	(23)	38	38	(283)	91	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	400	399	476	632	614	569	410	247	736	442	560	475	5,960	
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	636 Contractual Services - Other	250	222	201	232	246	212	232	243	255	256	270	261	2,879	
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	650 Transportation Expenses	315	347	351	335	386	351	322	407	332	403	378	339	4,268	
18	656 Insurance - Vehicle	24	24	24	24	24	24	23	23	23	23	23	23	282	
19	657 Insurance - General Liability	94	94	94	94	94	94	92	93	93	93	93	93	1,122	
20	658 Insurance - Workman's Comp.	14	14	14	14	14	14	14	14	14	14	14	14	168	
21	659 Insurance - Other	31	31	31	31	31	31	30	31	31	31	31	31	370	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,280</b>	<b>1,293</b>	<b>778</b>	<b>1,410</b>	<b>1,536</b>	<b>1,456</b>	<b>1,266</b>	<b>1,183</b>	<b>1,570</b>	<b>1,409</b>	<b>1,496</b>	<b>1,063</b>	<b>15,741</b>	

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

**Florida Public Service Commission**

**Tomoka/Twin Rivers  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]**

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate
1	601 Salaries & Wages - Employees	285	348	342	320	331	395	414	409	3,233	526	(2,822)	391	4,172	46.83%
2	603 Salaries & Wages - Officers, Exec.	52	64	63	59	61	72	76	75	593	96	(518)	72	765	8.59%
3	604 Employee Pensions & Benefits	(10)	(12)	(12)	(11)	(11)	(14)	(14)	(14)	(111)	(18)	97	(13)	(143)	-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	4	5	5	5	5	6	6	6	50	8	(43)	6	64	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	7	8	8	8	8	10	10	10	79	13	(69)	9	101	1.14%
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	1	(0)	(2)	-0.02%
11	633 Contractual Services - Legal	14	17	17	16	16	20	21	20	161	26	(140)	19	207	2.33%
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	3	0	(2)	0	4	0.04%
13	635 Contractual Services - Testing	1	1	1	1	1	1	1	1	6	1	(5)	1	8	0.09%
14	636 Contractual Services - Other	91	112	110	103	106	127	133	131	1,037	169	(905)	125	1,338	15.02%
15	641 Rental of Building/Real Prop.	60	74	72	67	70	83	87	86	682	111	(596)	83	881	9.89%
16	642 Rental of Equipment	5	6	6	5	5	6	7	7	52	9	(46)	6	68	0.76%
17	650 Transportation Expenses	(21)	(25)	(25)	(23)	(24)	(29)	(30)	(30)	(237)	(38)	207	(29)	(305)	-3.43%
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	1	0	(0)	0	1	0.01%
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
22	660 Advertising Expense	0	0	0	0	0	0	0	0	3	1	(3)	0	4	0.05%
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
25	670 Bad Debt Expense	(4)	(5)	(5)	(4)	(4)	(5)	(6)	(6)	(44)	(7)	38	(5)	(56)	-0.63%
26	675 Miscellaneous Expense	123	151	148	138	143	171	179	177	1,397	227	(1,220)	169	1,803	20.24%
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>609</b>	<b>744</b>	<b>731</b>	<b>683</b>	<b>707</b>	<b>844</b>	<b>885</b>	<b>873</b>	<b>6,903</b>	<b>1,123</b>	<b>(6,027)</b>	<b>835</b>	<b>8,910</b>	<b>100.00%</b>
	675863 Service & Sundry input to be allocated to lines 1-26	609	744	731	683	707	844	885	873	6,903	1,123	(6,027)	835	8,910	

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

Florida Public Service Commission

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

Schedule: B-6  
 Page: 1 of 5  
 Preparer: S Szczygiel

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

Line No.	(1) Account No. and Name	(2) 2007 Per Books	(3) 2007 Normalizations	(4) 2007 Normalized	(5) Excess I&I Ajdstmnt @ 0.00%	(6) 2007 Adjusted	(7) Pro Forma Adjustments	(8) Excess I&I Ajdstmnt @ 0.00%	(9) Pro Forma
1	701 Salaries & Wages - Employees	0	0	0		0	0		0
2	703 Salaries & Wages - Officers, Exec.	0	0	0		0	0		0
3	704 Employee Pensions & Benefits	0	0	0		0	0		0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0		0	0		0
6	715 Purchased Power	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0		0	0		0
8	718 Chemicals	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0		0	0		0
10	731 Contractual Services - Engineering	0	0	0		0	0		0
11	732 Contractual Services - Accounting	0	0	0		0	0		0
12	733 Contractual Services - Legal	0	0	0		0	0		0
13	734 Contractual Services - Mgmt. Fees	0	0	0		0	0		0
14	735 Contractual Services - Testing	0	0	0		0	0		0
15	736 Contractual Services - Other	0	0	0		0	0		0
16	741 Rental of Building/Real Prop.	0	0	0		0	0		0
17	742 Rental of Equipment	0	0	0		0	0		0
18	750 Transportation Expenses	0	0	0		0	0		0
19	756 Insurance - Vehicle	0	0	0		0	0		0
20	757 Insurance - General Liability	0	0	0		0	0		0
21	758 Insurance - Workman's Comp.	0	0	0		0	0		0
22	759 Insurance - Other	0	0	0		0	0		0
23	760 Advertising Expense	0	0	0		0	0		0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	0		0
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0		0
26	770 Bad Debt Expense	0	0	0		0	0		0
27	775 Miscellaneous Expense	0	0	0		0	0		0
28									
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Sewer  
NA

Florida Public Service Commission

Tomoka/Twin Rivers  
Docket No. 080121-W5  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Per Books Annual	
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Detail of Operation & Maintenance Expenses By Month - Sewer  
NA

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	2007												Total Annual
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28														
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Sewer  
NA

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Sewer  
NA

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	2007												Total Annual	Allocation Rate
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec		
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
	775863 Service & Sundry input to be allocated to lines 1-27	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	

## Operation &amp; Maintenance Expense Comparison - Water

## Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

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

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	28,802	37,252	8,450	29.34%
2	603	Salaries & Wages - Officers, Exec.	0	862	862	-
3	604	Employee Pensions & Benefits	5,263	9,698	4,435	84.28%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	6,856	10,060	3,204	46.73%
6	616	Fuel for Power Production	329	486	157	47.61%
7	618	Chemicals	4,475	7,406	2,931	65.51%
8	620	Materials & Supplies	6,782	4,661	(2,121)	-31.28%
9	631	Contractual Services - Engineering	38	86	48	125.89%
10	632	Contractual Services - Accounting	131	218	87	66.51%
11	633	Contractual Services - Legal	770	271	(499)	-64.82%
12	634	Contractual Services - Mgmt. Fees	0	6,055	6,055	-
13	635	Contractual Services - Testing	9,401	5,759	(3,642)	-38.74%
14	636	Contractual Services - Other	599	10,690	10,091	1684.61%
15	641	Rental of Building/Real Prop.	263	881	618	234.89%
16	642	Rental of Equipment	15	68	53	350.58%
17	650	Transportation Expenses	2,087	3,971	1,884	90.29%
18	656	Insurance - Vehicle	0	282	282	-
19	657	Insurance - General Liability	938	1,123	185	19.71%
20	658	Insurance - Workman's Comp.	479	168	(311)	-64.86%
21	659	Insurance - Other	4	370	366	9157.45%
22	660	Advertising Expense	42	778	736	1753.15%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	278	0	(278)	-100.00%
25	670	Bad Debt Expense	710	201	(509)	-71.71%
26	675	Miscellaneous Expense	4,846	12,287	7,441	153.54%
27		<b>TOTAL WATER O &amp; M EXPENSES</b>	<u>73,108</u>	<u>113,632</u>	<u>40,524</u>	<u>55.43%</u>
28		Total Customers (EOY)	270.0	279.0	9.0	3.33%
29		Consumer Price Index - U				<u>11.38%</u>
30		Growth Plus Inflation				<u>15.10%</u>

Supporting Schedules: B-5, F-8

**Operation & Maintenance Expense Comparison - Water**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

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

## Operation &amp; Maintenance Expense Comparison - Sewer

## Florida Public Service Commission

Tomoka/Twin Rivers

Schedule: B-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	0	0	0	-
2	703	Salaries & Wages - Officers, Exec.	0	0	0	-
3	704	Employee Pensions & Benefits	0	0	0	-
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	0	0	0	-
6	715	Purchased Power	0	0	0	-
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	0	0	0	-
9	720	Materials & Supplies	0	0	0	-
10	731	Contractual Services - Engineering	0	0	0	-
11	732	Contractual Services - Accounting	0	0	0	-
12	733	Contractual Services - Legal	0	0	0	-
13	734	Contractual Services - Mgmt. Fees	0	0	0	-
14	735	Contractual Services - Testing	0	0	0	-
15	736	Contractual Services - Other	0	0	0	-
16	741	Rental of Building/Real Prop.	0	0	0	-
17	742	Rental of Equipment	0	0	0	-
18	750	Transportation Expenses	0	0	0	-
19	756	Insurance - Vehicle	0	0	0	-
20	757	Insurance - General Liability	0	0	0	-
21	758	Insurance - Workman's Comp.	0	0	0	-
22	759	Insurance - Other	0	0	0	-
23	760	Advertising Expense	0	0	0	-
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	0	0	0	-
27	775	Miscellaneous Expense	0	0	0	-
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
29	Total Customers (EOY)		NA	NA	NA	NA
30	Consumer Price Index - U					<u>11.38%</u>
31	Growth Plus Inflation					NA

Supporting Schedules: B-6, F-8

**Operation & Maintenance Expense Comparison - Sewer**

**Florida Public Service Commissior**

**Tomoka/Twin Rivers**

**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 No.	Acct No. Account Name	Explanation
	NA	

- 760 Advertising Expense
- 766 Reg. Comm. Exp. - Rate Case Amort.
- 767 Reg. Comm. Exp. - Other
- 770 Bad Debt Expense
- 775 Miscellaneous Expense

**Contractual Services****Florida Public Service Commission****Tomoka/Twin Rivers****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
<b>Water</b>				
1	Aqua Services, Inc.	Management	9,061	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	5,799	Lab Testing
3	26483Harbor Branch	Testing-T&D-Oper	1,547	Lab Testing
4	28433CLEAN-N-GREEN LANDSCAPING	Oth-Treat-Mgmt	1,250	Oth-Treat-Mgmt
5	29025DONALD L MA	Oth-Treat-Mgmt	6,700	Oth-Treat-Mgmt
6	27643GENERAL UTILITIES	Oth-T&D-Ops	915	Oth-T&D-Ops
7	28332FLORIDA LAWN CARE	Oth-T&D-Ops	1,143	Oth-T&D-Ops
8				
9				
10				
<b>Sewer</b>				
11		NA		
12				
13				
14				
15				
16				
17				
18				
19				
20				



**Analysis of Rate Case Expense**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

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

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

	(A)	(B) Water		(C) Sewer		(D)	(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount		
a	Amortization of Rate Case Expense:						
b	Total						
c							
d							
e	0	1.084%	0	0.000%	0		0
f	0		0		0		0
g							
h	1,364,000	1.084%	14,791	0.000%	0		0
i	1,364,000		14,791		0		0
j							
k	4						
l	341,000		3,698		0		0
m							
n	Method of Allocation Between Systems: (Provide Calculation)						

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

**Analysis of Major Maintenance Projects**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

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

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

**Allocation of Expenses**  
**Intercompany Expenses Per Books**  
**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

**Florida Public Service Commission**

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

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

(1) Line No.	(2) Acct. No.		(3) Description	(4) Allocation Percentages			(5) Allocation Method	(6) Amounts Allocated				(7) Gross Amounts
	Water	Sewer		Water	Sewer	Other		Total	Water	Sewer	Other	
1	601	701	Salaries & Wages - Employees					0	0		0	
2	603	703	Salaries & Wages - Officers, Exec.	0.69%	0.00%		#Custs	97	0		97	14,011
3	604	704	Employee Pensions & Benefits	0.06%	0.00%		#Custs	503	0		503	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	0.74%	0.00%		#Custs	91	0		91	12,175
11	633	733	Contractual Services - Legal					0	0		0	
12	634	734	Contractual Services - Mgmt. Fees	0.72%	0.00%		#Custs	5,960	0		5,960	828,223
13	635	735	Contractual Services - Testing					0	0		0	
14	636	736	Contractual Services - Other	0.72%	0.00%		#Custs	2,879	0		2,879	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	0.72%	0.00%		#Custs	4,268	0		4,268	593,365
18	656	756	Insurance - Vehicle	0.72%	0.00%		#Custs	282	0		282	39,196
19	657	757	Insurance - General Liability	0.72%	0.00%		#Custs	1,122	0		1,122	155,967
20	658	758	Insurance - Workman's Comp.	0.72%	0.00%		#Custs	168	0		168	23,380
21	659	759	Insurance - Other	0.72%	0.00%		#Custs	370	0		370	51,436
22	660	760	Advertising Expense					0	0		0	
23	666	766	Reg. Comm. Exp. - Rate Case Amorl					0	0		0	
24	667	767	Reg. Comm. Exp. - Rate Case Other					0	0		0	
25	670	770	Bad Debt Expense					0	0		0	
26	675	775	Miscellaneous Expense					0	0		0	

Allocation methodology is addressed in Appendix 1

**Allocation of Expenses**  
**Intracompany Expenses Per Books**  
**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**

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

**Florida Public Service Commission**

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

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

(1) Line	(2) Acct. No.		(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees	0.42%	0.00%		0.42%	#Custs	4,172	0		4,172	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.42%	0.00%		0.42%	#Custs	765	0		765	183,603
3	604	704	Employee Pensions & Benefits	0.42%	0.00%		0.42%	#Custs	(143)	0		(143)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	0.42%	0.00%		0.42%	#Custs	64	0		64	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.42%	0.00%		0.42%	#Custs	101	0		101	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.42%	0.00%		0.42%	#Custs	(2)	0		(2)	(503)
11	633	733	Contractual Services - Legal	0.42%	0.00%		0.42%	#Custs	207	0		207	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.42%	0.00%		0.42%	#Custs	4	0		4	845
13	635	735	Contractual Services - Testing	0.42%	0.00%		0.42%	#Custs	8	0		8	1,820
14	636	736	Contractual Services - Other	0.42%	0.00%		0.42%	#Custs	1,338	0		1,338	321,204
15	641	741	Rental of Building/Real Prop.	0.42%	0.00%		0.42%	#Custs	881	0		881	211,386
16	642	742	Rental of Equipment	0.42%	0.00%		0.42%	#Custs	68	0		68	16,221
17	650	750	Transportation Expenses	0.42%	0.00%		0.42%	#Custs	(305)	0		(305)	(73,289)
18	656	756	Insurance - Vehicle	0.41%	0.00%		0.41%	#Custs	0	0		0	42
19	657	757	Insurance - General Liability	0.42%	0.00%		0.42%	#Custs	1	0		1	166
20	658	758	Insurance - Workman's Comp.	0.41%	0.00%		0.41%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.41%	0.00%		0.41%	#Custs	0	0		0	55
22	660	760	Advertising Expense	0.42%	0.00%		0.42%	#Custs	4	0		4	1,050
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0		0	-
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	0.42%	0.00%		0.42%	#Custs	(56)	0		(56)	(13,483)
26	675	775	Miscellaneous Expense	0.39%	0.00%		0.39%	#Custs	1,803	0		1,803	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Historical Test Year 2007				(6) Expense	(7) Pro Forma Adjustments	
		(3) 2007 Expense	(4) Utility Adjustments	(5) Adjusted Expense	(5) Used & Useful %		(7) Depreciation Expense	(8) U & U Expense
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	0	0	0	100.00%	0	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	304.2 Structures & Improvements	81	5	86	100.00%	86	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0	0
10	307.2 Wells & Springs	468	(0)	468	100.00%	468	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	0	0	0	100.00%	0	0	0
13	310.2 Power Generation Equipment	680	0	680	100.00%	680	0	0
14	311.2 Pumping Equipment	261	0	261	100.00%	261	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	304.3 Structures & Improvements	798	0	798	100.00%	798	0	0
19	311.3 Pumping Equipment	1,178	0	1,178	100.00%	1,178	0	0
20	320.3 Water Treatment Equipment	945	1	946	100.00%	946	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0	0
25	311.4 Pumping Equipment	40	0	40	100.00%	40	0	0
26	330.4 Distr. Reservoirs & Standpipes	938	55	993	100.00%	993	0	0
27	331.4 Transm. & Distribution Mains	1,849	0	1,849	100.00%	1,849	0	0
28	333.4 Services	239	0	239	100.00%	239	0	0
29	334.4 Meters & Meter Installations	1,134	0	1,134	100.00%	1,134	824	824
30	335.4 Hydrants	0	0	0	100.00%	0	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
33	GENERAL PLANT							
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5 Structures & Improvements	0	40	40	100.00%	40	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0	0
37	340.51 Computer Equipment	0	2,312	2,312	100.00%	2,312	350	350
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0	0
45	348.5 Other Tangible Plant	21	0	21	100.00%	21	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	8,633	2,412	11,045		11,045	1,174	1,174
48	Composite U&U Rate				100.00%			
49	(LESS) AMORTIZATION OF CIAC	(1,183)	1,142	(42)		(42)	0	NA
50								
51	NET DEPRECIATION EXPENSE	7,449	3,554	11,004		11,004	1,174	1,174

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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

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

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

## Taxes Other Than Income

## Florida Public Service Commission

Tomoka/Twin Rivers  
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-15  
Page: 1 of 1  
Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.94%	(5) Other	(6) Total
<b>Water</b>						
1	Test Year Per Books	2,139	(553)	4,145		5,731
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(13)				(13)
5	Payroll & Property Tax Adjustments		4,647	0		4,647
6	Non-U&U Adjustment @ 0.00%			0		0
7	Total Test Year Adjustments	(13)	4,647	0	0	4,634
8	Adjusted Test Year	2,126	4,095	4,145	0	10,366
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		285			285
12	2007 Plant in Service Additions			260		260
13	Pro Forma Plant in Service Additions			960		960
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	285	1,221	0	1,505
16	Adjusted Pro Forma	2,126	4,379	5,365	0	11,871
17						
18	RAFTs Assoc. with Revenue Increase	6,387				6,387
19						
20	Total Pro Forma	8,514	4,379	5,365	0	18,259
<b>Sewer</b>						
21	Test Year Per Books	NA	NA	NA		NA
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	NA				NA
25	Payroll & Property Tax Adjustments		NA	NA		NA
26	Non-U&U Adjustment @ NA			NA		NA
27	Total Test Year Adjustments	NA	NA	NA	NA	NA
28	Adjusted Test Year	NA	NA	NA	NA	NA
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		NA			NA
32	2007 Plant in Service Additions			NA		NA
33	Pro Forma Plant in Service Additions			NA		NA
34	Non-U&U Adjustment @ NA			NA		NA
35	Total Pro Forma Adjustments	NA	NA	NA	NA	NA
36	Adjusted Pro Forma	NA	NA	NA	NA	NA
37						
38	RAFTs Assoc. with Revenue Increase	NA				NA
39						
40	Total Pro Forma	NA	NA	NA	NA	NA

Recap Schedules: B-1, B-2

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





**Tomoka/Twin Rivers  
TAX SCHEDULES**

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



**Reconciliation of Total Income Tax Provision**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

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

Line No.	(1) Description	(2) Year End Per Books	(3) Utility Adjustments	(4) Year End Adjusted	(5) Pro Forma Adjustments	(6) Pro Forma	Supporting Schedules
<b>Water</b>							
1	Current Tax Expense	(27,068)	(7,172)	(34,239)	(5,606)	(39,846)	C-2
2	Deferred Income Tax Expense	0	(1,073)	(1,073)	0	(1,073)	C-5
3	ITC Realized This Year	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	<b>Total Income Tax Expense</b>	<b>(27,068)</b>	<b>(8,245)</b>	<b>(35,312)</b>	<b>(5,606)</b>	<b>(40,918)</b>	
<b>Sewer</b>							
7	Current Tax Expense	NA	NA	NA	NA	NA	C-2
8	Deferred Income Tax Expense	NA	NA	NA	NA	NA	C-5
9	ITC Realized This Year	NA	NA	NA	NA	NA	C-7
10	ITC Amortization	NA	NA	NA	NA	NA	C-7
11	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	C-8
12	<b>Total Income Tax Expense</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)
		Year End Per Books	Utility Adjustments	Water Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
1	Taxable Operating Income before Interest	(70,169)	(17,583)	(87,751)	(13,204)	(100,955)
2	Less: Interest Charges	0	(3,790)	(3,790)	(1,330)	(5,120)
3						
4	Taxable Income	(70,169)	(21,373)	(91,541)	(14,534)	(106,075)
5						
6	Schedule M Adjustments					
7	Permanent Differences	-	0	0	0	0
8	Timing Differences	-	(2,782)	(2,782)	0	(2,782)
9	Total Schedule M Adjustments	0	(2,782)	(2,782)	0	(2,782)
10						
11	Taxable Income Before State Taxes	(70,169)	(18,591)	(88,760)	(14,534)	(103,294)
12						
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%
14	State Income Taxes	(3,859)	(1,023)	(4,882)	(799)	(5,681)
15						
16	Federal Taxable Income	(66,309)	(17,569)	(83,878)	(13,734)	(97,612)
17						
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%
19	Federal Income Taxes	(23,208)	(6,149)	(29,357)	(4,807)	(34,164)
20						
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0
22						
23	Current Federal Income Taxes	(23,208)	(6,149)	(29,357)	(4,807)	(34,164)
24						
25	Summary:					
26	Current State Income Tax	(3,859)	(1,023)	(4,882)	(799)	(5,681)
27	Current Federal Income Tax	(23,208)	(6,149)	(29,357)	(4,807)	(34,164)
28						
29	Total Current Income Tax Expense (To C-1)	(27,068)	(7,172)	(34,239)	(5,606)	(39,846)

Year End Per Books	(8) Utility Adjustments	(9) Year End Adjusted	(10) Pro Forma Adjustments	(11) Pro Forma Adjusted	(12) Supporting Schedules
NA	NA	NA	NA	NA	B-1, B-2
NA	NA	NA	NA	NA	C-3
0	0	0	0	0	
NA	-	NA	NA	0	NA
NA	NA	NA	NA	0	NA
0	0	0	0	0	
0	NA	0	NA	0	
5.5%	5.5%	5.5%	5.5%	5.5%	
0	NA	0	NA	0	
0	NA	0	NA	0	
35.0%	35.0%	35.0%	35.0%	35.0%	
0	NA	0	NA	0	
0	NA	0	NA	0	C-7
0	NA	0	0	0	
0	NA	0	NA	0	
0	NA	0	NA	0	
0	NA	0	0	0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Tomoka/Twin Rivers

Schedule: C-3

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

Historical [ X ] Projected [ ]

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

Line No.	(1) Description	(2) (3) (4)			Note*	(5) (6) (7)			(8) Supporting Schedules
		2007	Water 2007	2007 Adjusted		2007	Sewer 2007	2007 Adjusted	
1	Interest on Long-Term Debt	0	3,738	3,738	Note*	0	0	0	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	52	52		0	0	0	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	<u>0</u>	<u>3,790</u>	<u>3,790</u>		<u>0</u>	<u>0</u>	<u>0</u>	

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

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)		199,228		0
Weighted Cost of Long Term Debt (D-1)	1.88%	3,738	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>3,738</u>		<u>0</u>

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Pro Forma  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		<b>Water</b>			<b>Sewer</b>			
		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
1	Interest on Long-Term Debt	3,738	1,330	5,068	0	0	0	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	0	0	0	Note*
4	Other Interest Expense	52	0	52	0	0	0	
5	Less: AFUDC	0	0	0	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	<u>3,790</u>	<u>1,330</u>	<u>5,120</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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

\* Note: Calculations for utility adjusted interest:

	<b>Water</b>		<b>Sewer</b>	
Rate Base (Sch. A-1, A-2)		268,377		0
Weighted Cost of Long Term Debt (D-1)	1.89%	5,068	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>5,068</u>		<u>0</u>

**Book/Tax Differences - Permanent**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

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

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

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

## Deferred Income Tax Expense

Florida Public Service Commission

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

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

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

Line No.	Description	(1)	(3)		(5)	(6)		(7)	(8)
		(2)	Water	(4)	Per Books	Sewer	Adjusted	Supporting Schedules	
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted		
1	Timing Differences (Tax Expense								
2	Higher (Lower) than Book Expense):								
3	Tax Depreciation & Amortization	7,449	1,025	8,474					
4	Book Depreciation & Amortization	7,449	3,554	11,004	NA	0	NA	0	B-13,14
5									
6	Depreciation Difference	0	(2,530)	(2,530)	0	0	0	0	
7									
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	(252)	(252)	0	0	0	0	
10	All Other	0	0	0	0	0	0	0	
11									
12	Total Timing Differences (To C-2)	0	(2,782)	(2,782)	0	0	0	0	
13									
14	State Tax Rate	5.5%		5.5%	5.5%			5.5%	
15	State Deferred Taxes	0	(153)	(153)	0	0	0	0	
16									
17	Timing Differences for Federal Taxes	0	(2,629)	(2,629)	0	0	0	0	
18									
19	Federal Tax Rate	35.0%		35.0%	35.0%			35.0%	
20	Federal Deferred Taxes	0	(920)	(920)	0	0	0	0	
21									
22	Total Deferred Taxes (to C-1)	0	(1,073)	(1,073)	0	0	0	0	

Recap Schedules: C-1, C-2



**Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: C-6  
 Page: 1 of 3  
 Preparer: W Jerdon

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

Line No.	Year	Account No. 283 Deferred Tax Liability			Account No. ____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
<b>WATER</b>										
1	2003	0	4,011	4,011				0	4,011	4,011
2	2004	15	0	15				15	0	15
3	2005	1,237	18	1,255				1,237	18	1,255
4	2006	650	3,898	4,548				650	3,898	4,548
5	2007	497	2,977	3,474				497	2,977	3,474
<b>SEWER</b>										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	0	0	0				0	0	0
9	2006	0	0	0				0	0	0
10	2007	0	0	0				0	0	0

**Accumulated Deferred Income Taxes - State**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: C-6  
 Page: 2 of 3  
 Preparer: W Jerdon

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

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28306 Deferred State Tax Liability		(4) Ending Balance
			Current Year Change		
<b>WATER</b>					
1	2003	0	0		0
2	2004	0	15		15
3	2005	15	1,222		1,237
4	2006	1,237	(587)		650
5	2007	650	(153)		497
<b>SEWER</b>					
6	2003	0	0		0
7	2004	0	0		0
8	2005	0	0		0
9	2006	0	0		0
10	2007	0	0		0

**Accumulated Deferred Income Taxes - Federal**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**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)
		Account No. 28305			
		Deferred <b>Federal</b> Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance	
<b>WATER</b>					
1	2003	0	4,011	4,011	
2	2004	4,011	(4,011)	0	
3	2005	0	18	18	
4	2006	18	3,880	3,898	
5	2007	3,898	(921)	2,977	
<b>SEWER</b>					
6	2003	0	0	0	
7	2004	0	0	0	
8	2005	0	0	0	
9	2006	0	0	0	
10	2007	0	0	0	

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**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.

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

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**

Schedule: C-7

**Docket No. 080121-WS**

Page: 2 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

**Investment Tax Credits - Company Policies**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**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**

**Tomoka/Twin Rivers**

Schedule: C-7

**Docket No. 080121-WS**

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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**NONE**

**Parent's Debt Information**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

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

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

**Parent Debt Adjustment Calculation**

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

**Note**

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



**Income Tax Returns****Florida Public Service Commission****Tomoka/Twin Rivers****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: C-9

Page: 1 of 1

Preparer: W Jerdon

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

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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****Tomoka/Twin Rivers**

Schedule: C-10

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

---

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

**Tomoka/Twin Rivers  
CAPITAL SCHEDULES**

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



**Schedule of Requested Cost of Capital**

**Florida Public Service Commission**

13 Month Average balance

**Tomoka/Twin Rivers**

Schedule: D-1

**Docket No. 080121-WS**

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

Historical [ X ] Projected [ ]

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To 2007 Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>						
1 Long-Term Debt	73,259	36.77%	5.10%	1.88%	3,738	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	121,094	60.78%	10.25%	6.23%	12,409	D-2
5 Customer Deposits	864	0.43%	6.00%	0.03%	52	D-2
6 Accumulated Deferred Income Taxes	4,011	2.01%	0.00%	0.00%	0	D-2
7 Total	<u>199,228</u>	<u>100.00%</u>		<u>8.13%</u>	<u>16,199</u>	
<b>SEWER</b>						
8 Long-Term Debt	0	0.00%	5.10%	0.00%	0	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	0	0.00%	10.25%	0.00%	0	D-2
12 Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14 Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

**Schedule of Requested Cost of Capital**

13 Month Average balance

Tomoka/Twin Rivers

Docket No. 080121-WS

Pro Forma

Historical [ ] Projected [ X ]

**Florida Public Service Commission**

Schedule: D-1

Page: 2 of 2

Preparer: S Anzaldo

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

(1)	(2)	(3)	(4)	(5)	(6)
Line No. Class of Capital	Reconciled To Pro Forma Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
<b>WATER</b>					
1 Long-Term Debt	99,324	37.01%	5.10%	1.89%	D-2
2 Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
3 Preferred Stock	0	0.00%	0.00%	0.00%	D-2
4 Common Stock	164,178	61.17%	10.25%	6.27%	D-2
5 Customer Deposits	864	0.32%	6.00%	0.02%	D-2
6 Accumulated Deferred Income Taxes	4,011	1.49%	0.00%	0.00%	D-2
7 Total	<u>268,377</u>	<u>100.00%</u>		<u>8.18%</u>	<u>21,944</u>
<b>SEWER</b>					
8 Long-Term Debt	0	0.00%	5.10%	0.00%	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	D-2
11 Common Stock	0	0.00%	10.25%	0.00%	D-2
12 Customer Deposits	0	0.00%	6.00%	0.00%	D-2
13 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	D-2
14 Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>

**Reconciliation of Capital Structure to Requested Rate Base**

13 Month Average Balance

**Tomoka/Twin Rivers**

**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)
Line No.	Class of Capital	Balance 12/31/2006	Balance 12/31/2007	13 Mo Average†	Reconciliation Adjustments Pro rata *	Reconciled To 2007 Rate Base	Reconciled To Pro Forma Rate Base	Supporting Schedules
<b>Water</b>								
1	Long-Term Debt	63,047	74,438	73,259		73,259	99,324	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	104,214	123,044	121,094		121,094	164,178	
5	Customer Deposits	822	902	864		864	864	D-7
6	Accumulated Deferred Income Taxes	4,548	3,474	4,011		4,011	4,011	C-6
7	<b>Total</b>	<u>172,632</u>	<u>201,858</u>	<u>199,228</u>	<u>0</u>	<u>199,228</u>	<u>268,377</u>	A-1
<b>Sewer</b>								
8	Long-Term Debt	0	0	0		0	0	D-5
9	Short-Term Debt	0	0	0		0	0	D-4
10	Preferred Stock	0	0	0		0	0	D-3
11	Common Stock	0	0	0		0	0	
12	Customer Deposits	0	0	0		0	0	D-7
13	Accumulated Deferred Income Taxes	0	0	0		0	0	C-6
14	<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	A-2

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

\* List corresponding adjustments to rate base below:

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





**Cost of Short-Term Debt**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**

Schedule: D-4

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

Utility [ X ] or Parent [ X ]

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

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

Cost of Long-Term Debt

Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

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

Utility  or Parent

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

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

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

Cost of Long-Term Debt

Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

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

Utility [ ] or Parent [ X ]

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

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

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

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

**Cost of Variable Rate Long-Term Debt**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

Utility  or Parent

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

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

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

**Cost of Variable Rate Long-Term Debt**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

**Florida Public Service Commission**

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

Utility [ ] or Parent [X]

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc. (Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Basis of Variable Rate (e.g., Prime+%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost ((8)+(9)+(10))	Effective Cost Rate ((12)/(13))
1	The parent does not have any Variable Rate Long term debt												

**Schedule of Customer Deposits**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

Utility [ X ] or Parent [ ]

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	822	0	0	822
2	Jan-07	822	0	0	822
3	Feb-07	822	10	0	832
4	Mar-07	832	10	0	842
5	Apr-07	842	10	0	852
6	May-07	852	0	0	852
7	Jun-07	852	10	0	862
8	Jul-07	862	10	0	872
9	Aug-07	872	20	0	892
10	Sep-07	892	0	0	892
11	Oct-07	892	0	0	892
12	Nov-07	892	10	0	902
13	Dec-07	902	0	0	902
14	<b>Average</b>				<u>864</u>
15					
16		<b>Water Allocated at</b>		100%	<u>864</u>
17					
18		<b>Sewer Allocated at</b>		#N/A	<u>#N/A</u>

**Tomoka/Twin Rivers  
RATES SCHEDULES**

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





Rate Schedule - Water

Florida Public Service Commission

Tomoka/Twin Rivers

Schedule: E-1w

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [ X ] or Sewer [ ]

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
2	5/8" X 3/4"	4.78	6.25	4.78	7.16	7.16	21.92
3	3/4"	11.96	15.63	11.96	17.93	17.93	32.89
4	1"	23.94	31.29	23.94	35.88	35.88	54.81
5	1-1/2"	38.28	50.03	38.28	57.38	57.38	109.62
6	2"	38.28	50.03	38.28	57.38	57.38	175.39
7	3"	38.28	50.03	38.28	57.38	57.38	350.79
8	4"	38.28	50.03	38.28	57.38	57.38	548.10
9	6"	38.28	50.03	38.28	57.38	57.38	1,096.21
10	8"	38.28	50.03	38.28	57.38	57.38	1,753.93
11	10"	38.28	50.03	38.28	57.38	57.38	2,521.28
12	<b>Gallonage</b>						
13	Block 1, 0-5,000	1.40	1.83	1.40	2.10	2.10	3.80
14	Block 2, 5,000-10,000	1.40	1.83	1.40	2.10	2.10	4.76
15	Block 3, >10,000	1.40	1.83	1.40	2.10	2.10	4.76
16							
17	<b>Commercial</b>						
18	5/8" X 3/4"	4.78	6.25	4.78	7.16	7.16	21.92
19	3/4"	11.96	15.63	11.96	17.93	17.93	32.89
20	1"	23.94	31.29	23.94	35.88	35.88	54.81
21	1-1/2"	38.28	50.03	38.28	57.38	57.38	109.62
22	2"	38.28	50.03	38.28	57.38	57.38	175.39
23	3"	38.28	50.03	38.28	57.38	57.38	350.79
24	4"	38.28	50.03	38.28	57.38	57.38	548.10
25	6"	38.28	50.03	38.28	57.38	57.38	1,096.21
26	8"	38.28	50.03	38.28	57.38	57.38	1,753.93
27	10"	38.28	50.03	38.28	57.38	57.38	2,521.28
28	Gallonage charge	1.40	1.83	1.40	2.10	2.10	3.80
29							
30							
31							
32	<b>Multi-Family</b>						
33	5/8" X 3/4"	4.78	6.25	4.78	7.16	7.16	21.92
34	3/4"	11.96	15.63	11.96	17.93	17.93	32.89
35	1"	23.94	31.29	23.94	35.88	35.88	54.81
36	1-1/2"	38.28	50.03	38.28	57.38	57.38	109.62
37	2"	38.28	50.03	38.28	57.38	57.38	175.39
38	3"	38.28	50.03	38.28	57.38	57.38	350.79
39	4"	38.28	50.03	38.28	57.38	57.38	548.10
40	6"	38.28	50.03	38.28	57.38	57.38	1,096.21
41	8"	38.28	50.03	38.28	57.38	57.38	1,753.93
42	10"	38.28	50.03	38.28	57.38	57.38	2,521.28
43	Gallonage charge	1.40	1.83	1.40	2.10	2.10	3.80
44							
45	<b>Fire Protection</b>						
46	2"	3.20	4.18	3.20	4.80	4.80	14.62
47	3"	3.20	4.18	3.20	4.80	4.80	29.23
48	4"	3.20	4.18	3.20	4.80	4.80	45.68
49	6"	3.20	4.18	3.20	4.80	4.80	91.35
50	8"	3.20	4.18	3.20	4.80	4.80	146.16
51	10"	3.20	4.18	3.20	4.80	4.80	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Water [ ] or Sewer [ X ]

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

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
2	All Meter Sizes	NA	NA	NA	NA	NA	NA
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA
14							
15							
16	<b>Commercial</b>						
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA
28							
29	<b>Multi-Family</b>						
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA
41							
42	<b>Flat Rate</b>						
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA
44	Cmrl. Wastewater Only	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Tomoka/Twin Rivers

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [ X ] or Sewer [ ]

Schedule: E-2w

Page: 1 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Repressed Gallons	(8) Proposed Rate	(9) Revenue at Proposed
1	<b>Residential</b>								
2	5/8" X 3/4"	3,096	21,727	4.78	14,799	4.78	NA	21.92	67,864
3	3/4"	0	0	-	0	11.96	NA	32.89	0
4	1"	0	0	-	0	23.94	NA	54.81	0
5	1-1/2"	0	0	-	0	38.28	NA	109.62	0
6	2"	0	0	-	0	38.28	NA	175.39	0
7	3"	0	0	-	0	38.28	NA	350.79	0
8	4"	0	0	-	0	38.28	NA	548.10	0
9	<b>Gallorage</b>								
10	Block 1, 0-5,000		12,335	1.40	17,268	1.40	12,335	3.80	46,871
11	Block 2, 5,000-10,000		4,881	1.40	6,834	1.40	2,632	4.76	12,529
12	Block 3, >10,000		4,512	1.40	6,316	1.40	2,433	4.76	11,580
13	Total Residential	3,096	21,727		45,217		17,398		138,844
14	Average Bill				14.61				44.85
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	24	753	4.78	115	4.78	NA	21.92	526
18	3/4"	0	0	-	0	11.96	NA	32.89	0
19	1"	0	0	-	0	23.94	NA	54.81	0
20	1-1/2"	0	0	-	0	38.28	NA	109.62	0
21	2"	12	107	38.28	459	38.28	NA	175.39	2,105
22	3"	0	0	-	0	38.28	NA	350.79	0
23	4"	0	0	-	0	38.28	NA	548.10	0
24	8"	0	0	-	0	38.28	NA	1,753.93	0
25	<b>Gallorage</b>		860	1.40	1,204	1.40	860	3.80	3,269
26									
27									
28	Total Commercial	36	860		1,778		860		5,900
29	Average Bill				49.40				163.88
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	4.78	NA	21.92	0
33	3/4"	0	0	-	0	11.96	NA	32.89	0
34	1"	0	0	-	0	23.94	NA	54.81	0
35	1-1/2"	0	0	-	0	38.28	NA	109.62	0
36	2"	0	0	-	0	38.28	NA	175.39	0
37	3"	0	0	-	0	38.28	NA	350.79	0
38	4"	0	0	-	0	38.28	NA	548.10	0
39									
40	<b>Gallorage</b>		0	-	0	1.40	0	3.80	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				-				-
45									
46	<b>Fire Protection</b>								
47	2"	0	NA	-	0	3.20	NA	19.71	0
48	3"	0	NA	-	0	3.20	NA	39.42	0
49	4"	0	NA	-	0	3.20	NA	61.59	0
50	6"	0	NA	-	0	3.20	NA	123.18	0
51	8"	0	NA	-	0	3.20	NA	197.09	0
52	10"	0	NA	-	0	3.20	NA	283.32	0
53									
54									
55									
56	Total Fire Protection	0	NA		0		NA		0
57	Average Bill				-				-
58									
59	<b>Subtotal</b>				46,996				144,744
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				255				850
63	<b>Total Revenue</b>				47,251				145,594
64	Booked Revenue				47,538				
65	Difference				(287)	-0.6%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Tomoka/Twin Rivers

Schedule: E-2w

Docket No. 080121-WS

Page: 2 of 4

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

Preparer: G Prettyman

Water  or Sewer

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	1,035	7,420	4.78	4,947
3	3/4"	0	0	11.96	0
4	1"	0	0	23.94	0
5	1-1/2"	0	0	38.28	0
6	2"	0	0	38.28	0
7	3"	0	0	38.28	0
8	4"	0	0	38.28	0
9	<b>Gallorage</b>				
10	Block 1		4,101	1.40	5,741
11	Block 2		1,689	1.40	2,365
12	Block 3		1,630	1.40	2,281
13	Total Residential	1,035	7,420		15,335
14	Average Bill				14.82
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	8	288	4.78	38
18	3/4"	0	0	11.96	0
19	1"	0	0	23.94	0
20	1-1/2"	0	0	38.28	0
21	2"	4	41	38.28	153
22	3"	0	0	38.28	0
23	4"	0	0	38.28	0
24	8"	0	0	38.28	0
25	<b>Gallorage</b>		329	1.40	461
26					
27					
28	Total Commercial	12	329		652
29	Average Bill				54.33
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	4.78	0
33	3/4"	0	0	11.96	0
34	1"	0	0	23.94	0
35	1-1/2"	0	0	38.28	0
36	2"	0	0	38.28	0
37	3"	0	0	38.28	0
38	4"	0	0	38.28	0
39					
40	<b>Gallorage</b>		0	1.40	0
41					
42					
43	Total Multi- Family	0	0		0
44	Average Bill				-
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	3.20	0
48	2"	0	NA	3.20	0
49	3"	0	NA	3.20	0
50	4"	0	NA	3.20	0
51	6"	0	NA	3.20	0
52	8"	0	NA	3.20	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	<b>Subtotal</b>				15,987

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Tomoka/Twin Rivers

Schedule: E-2w

Docket No. 080121-WS

Page: 3 of 4

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

Preparer: G Prettyman

Water  or Sewer

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	<b>Residential</b>							
2	5/8" X 3/4"	1,031	7,174	4.78	4,928	6.25	6,444	1,516
3	3/4"	0	0	11.96	0	15.63	0	0
4	1"	0	0	23.94	0	31.29	0	0
5	1-1/2"	0	0	38.28	0	50.03	0	0
6	2"	0	0	38.28	0	50.03	0	0
7	3"	0	0	38.28	0	50.03	0	0
8	4"	0	0	38.28	0	50.03	0	0
9	<b>Gallonge</b>							
10	Block 1		4,129	1.40	5,781	1.83	7,557	1,776
11	Block 2		1,572	1.40	2,201	1.83	2,877	676
12	Block 3		1,472	1.40	2,061	1.83	2,694	633
13	Total Residential	1,031	7,174		14,971		19,571	4,600
14	Average Bill				14.52		18.98	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	7	3	4.78	33	6.25	44	10
18	3/4"	0	0	11.96	0	15.63	0	0
19	1"	0	0	23.94	0	31.29	0	0
20	1-1/2"	0	0	38.28	0	50.03	0	0
21	2"	4	37	38.28	153	50.03	200	47
22	3"	0	0	38.28	0	50.03	0	0
23	4"	0	0	38.28	0	50.03	0	0
24	8"	0	0	38.28	0	50.03	0	0
25	<b>Gallonge</b>		40	1.40	56	1.83	73	17
26								
27								
28	Total Commercial	11	40		243		317	75
29	Average Bill				22.07		28.84	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	4.78	0	6.25	0	0
33	3/4"	0	0	11.96	0	15.63	0	0
34	1"	0	0	23.94	0	31.29	0	0
35	1-1/2"	0	0	38.28	0	50.03	0	0
36	2"	0	0	38.28	0	50.03	0	0
37	3"	0	0	38.28	0	50.03	0	0
38	4"	0	0	38.28	0	50.03	0	0
39								
40	<b>Gallonge</b>		0	1.40	0	1.83	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45								
46	<b>Fire Protection</b>							
47	1"	0	NA	3.20	0	4.18	0	0
48	2"	0	NA	3.20	0	4.18	0	0
49	3"	0	NA	3.20	0	4.18	0	0
50	4"	0	NA	3.20	0	4.18	0	0
51	6"	0	NA	3.20	0	4.18	0	0
52	8"	0	NA	3.20	0	4.18	0	0
53								
54								
55								
56	Total Fire Protection	0	NA		0		0	0
57	Average Bill				-		-	
58								
59	<b>Subtotal</b>				15,214		19,889	4,675

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Tomoka/Twin Rivers

Schedule: E-2w

Docket No. 080121-WS

Page: 4 of 4

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

Preparer: G Prettyman

Water [X] or Sewer [ ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	1,030	7,134	4.78	4,923
3	3/4"	0	0	11.96	0
4	1"	0	0	23.94	0
5	1-1/2"	0	0	38.28	0
6	2"	0	0	38.28	0
7	3"	0	0	38.28	0
8	4"	0	0	38.28	0
9	<b>Gallorage</b>				
10	Block 1		4,104	1.40	5,746
11	Block 2		1,620	1.40	2,268
12	Block 3		1,410	1.40	1,974
13	<b>Total Residential</b>	<u>1,030</u>	<u>7,134</u>		<u>14,911</u>
14	<b>Average Bill</b>				<u>14.48</u>
15					
16	<b>Commerical</b>				
17	5/8" X 3/4"	9	463	4.78	43
18	3/4"	0	0	11.96	0
19	1"	0	0	23.94	0
20	1-1/2"	0	0	38.28	0
21	2"	4	29	38.28	153
22	3"	0	0	38.28	0
23	4"	0	0	38.28	0
24	8"	0	0	38.28	0
25	<b>Gallorage</b>		491	1.40	688
26					
27					
28	<b>Total Commercial</b>	<u>13</u>	<u>491</u>		<u>884</u>
29	<b>Average Bill</b>				<u>67.98</u>
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	4.78	0
33	3/4"	0	0	11.96	0
34	1"	0	0	23.94	0
35	1-1/2"	0	0	38.28	0
36	2"	0	0	38.28	0
37	3"	0	0	38.28	0
38	4"	0	0	38.28	0
39					
40	<b>Gallorage</b>		0	1.40	0
41					
42					
43	<b>Total Multi- Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
44	<b>Average Bill</b>				
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	3.20	0
48	2"	0	NA	3.20	0
49	3"	0	NA	3.20	0
50	4"	0	NA	3.20	0
51	6"	0	NA	3.20	0
52	8"	0	NA	3.20	0
53					
54					
55					
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>
57	<b>Average Bill</b>				
58					
59	<b>Subtotal</b>				<u>15,795</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Water [ ] or Sewer [ X ]

Schedule: E-2s  
 Page: 1 of 4  
 Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	<b>Residential</b>								
2	5/8" X 3/4"	0	0	NA	0	NA		NA	NA
3	3/4"	0	0	NA	0	NA		NA	NA
4	1"	0	0	NA	0	NA		NA	NA
5	1-1/2"	0	0	NA	0	NA		NA	NA
6	2"	0	0	NA	0	NA		NA	NA
7	3"	0	0	NA	0	NA		NA	NA
8	4"	0	0	NA	0	NA		NA	NA
9	Gallorage cap (gallons)		NA				NA		
10	Capped Usage	-	0	NA	0	NA	0	NA	NA
11	Usage Above Cap	-	0				0		
12									
13	Total Residential	0	0		0		0		0
14	Average Bill				NA				NA
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	0	0	NA	0	NA		NA	NA
18	3/4"	0	0	NA	0	NA		NA	NA
19	1"	0	0	NA	0	NA		NA	NA
20	1-1/2"	0	0	NA	0	NA		NA	NA
21	2"	0	0	NA	0	NA		NA	NA
22	3"	0	0	NA	0	NA		NA	NA
23	4"	0	0	NA	0	NA		NA	NA
24									
25	Gallorage	-	0	NA	0	NA	0	NA	NA
26									
27									
28	Total Commercial	0	0		0		0		0
29	Average Bill				NA				NA
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	NA	0	NA		NA	NA
33	3/4"	0	0	NA	0	NA		NA	NA
34	1"	0	0	NA	0	NA		NA	NA
35	1-1/2"	0	0	NA	0	NA		NA	NA
36	2"	0	0	NA	0	NA		NA	NA
37	3"	0	0	NA	0	NA		NA	NA
38	4"	0	0	NA	0	NA		NA	NA
39									
40	Gallorage	-	0	NA	0	NA	0	NA	NA
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				NA				NA
45									
46	<b>Flat Rate</b>								
47	Res. Wastewater Only	0	0	NA	0	NA		NA	NA
48	Cmrl. Wastewater Only	0	0	NA	0	NA		NA	NA
49	Sprinkler Heads	0	NA	NA	0	NA		NA	NA
50	Reuse	0	NA	NA	0	NA		NA	NA
51	Total Flat Rate - Other	0	0		0				0
52									
53									
54	<b>Subtotal</b>				NA				NA
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	<b>Total Revenue</b>				0				0
59	Booked Revenue				NA				NA
60	Difference				NA	NA			NA

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Tomoka/Twin Rivers  
 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.

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



Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Tomoka/Twin Rivers

Schedule: E-2s

Docket No. 080121-WS

Page: 3 of 4

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

Preparer: G Prettyman

Water [ ] or Sewer [ X ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	<b>Residential</b>							
2	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
3	3/4"	0	0	NA	NA	NA	NA	NA
4	1"	0	0	NA	NA	NA	NA	NA
5	1-1/2"	0	0	NA	NA	NA	NA	NA
6	2"	0	0	NA	NA	NA	NA	NA
7	3"	0	0	NA	NA	NA	NA	NA
8	4"	0	0	NA	NA	NA	NA	NA
9	Gallorage cap		NA					
10	Capped Usage		0	NA	NA	NA	NA	NA
11	Usage Above Cap		0					
12								
13	Total Residential	0	0		0		0	0
14	Average Bill				-		-	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
18	3/4"	0	0	NA	NA	NA	NA	NA
19	1"	0	0	NA	NA	NA	NA	NA
20	1-1/2"	0	0	NA	NA	NA	NA	NA
21	2"	0	0	NA	NA	NA	NA	NA
22	3"	0	0	NA	NA	NA	NA	NA
23	4"	0	0	NA	NA	NA	NA	NA
24								
25	Gallorage		0	NA	NA	NA	NA	NA
26								
27								
28	Total Commercial	0	0		0		0	0
29	Average Bill				-		-	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
33	3/4"	0	0	NA	NA	NA	NA	NA
34	1"	0	0	NA	NA	NA	NA	NA
35	1-1/2"	0	0	NA	NA	NA	NA	NA
36	2"	0	0	NA	NA	NA	NA	NA
37	3"	0	0	NA	NA	NA	NA	NA
38	4"	0	0	NA	NA	NA	NA	NA
39								
40	Gallorage		0	NA	NA	NA	NA	NA
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45								
46	<b>Flat Rate</b>							
47	Res. Wastewater Only	0	0	NA	NA	NA	NA	NA
48	Cmrl. Wastewater Only	0	0	NA	NA	NA	NA	NA
49	Sprinkler Heads	0	NA	NA	NA	NA	NA	NA
50	Reuse	0	NA	NA	NA	NA	NA	NA
51	Total Flat Rate - Other		0		0		0	0
52								
53								
54	Subtotal				0		0	0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Schedule Period: 9/1/07 - 12/31/07 (post-Interim)  
 Water [ ] or Sewer [X]

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	0	0	NA	NA
3	3/4"	0	0	NA	NA
4	1"	0	0	NA	NA
5	1-1/2"	0	0	NA	NA
6	2"	0	0	NA	NA
7	3"	0	0	NA	NA
8	4"	0	0	NA	NA
9	Gallonage cap		NA		
10	Capped Usage		0	NA	NA
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				-
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	0	0	NA	NA
18	3/4"	0	0	NA	NA
19	1"	0	0	NA	NA
20	1-1/2"	0	0	NA	NA
21	2"	0	0	NA	NA
22	3"	0	0	NA	NA
23	4"	0	0	NA	NA
24					
25	Gallonage		0	NA	NA
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	NA	NA
33	3/4"	0	0	NA	NA
34	1"	0	0	NA	NA
35	1-1/2"	0	0	NA	NA
36	2"	0	0	NA	NA
37	3"	0	0	NA	NA
38	4"	0	0	NA	NA
39					
40	Gallonage	-	0	NA	NA
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	NA	NA
48	Com. Wastewater Only	0	0	NA	NA
49	Sprinkler Heads	0	NA	NA	NA
50	Reuse	0	NA	NA	NA
51	Total Flat Rate - Other				0
52					
53					
54	<b>Subtotal</b>				0

## Customer Monthly Billing Schedule

Florida Public Service Commission

Tomoka/Twin Rivers

Schedule: E-3

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

**WATER**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	261	3	0	0	0	0	264
2	Feb-07	259	3	0	0	0	0	262
3	Mar-07	260	3	0	0	0	0	263
4	Apr-07	260	3	0	0	0	0	263
5	May-07	260	3	0	0	0	0	263
6	Jun-07	262	3	0	0	0	0	265
7	Jul-07	261	3	0	0	0	0	264
8	Aug-07	262	2	0	0	0	0	264
9	Sep-07	262	3	0	0	0	0	265
10	Oct-07	262	3	0	0	0	0	265
11	Nov-07	261	3	0	0	0	0	264
12	Dec-07	262	2	0	0	0	0	264
13	Total Water	3,132	34	0	0	0	0	3,166

**SEWER**

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

Miscellaneous Service Charges

Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

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

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

**WATER**

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

**SEWER**

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

**DEPOSITS (REFUNDABLE)**

Class	Meter Size	Water		Sewer	
		Present	Proposed	Present	Proposed
23					
24	not specified All sizes	-		NA	
25	not specified 5/8 X 3/4"	10.00		NA	
26	not specified 1"	12.50		NA	
27	not specified 1.5"	15.00		NA	
28	not specified Over 2"	-		NA	
29					
30	Residential All sizes	-		NA	
31	Residential 5/8 X 3/4"	-	89.69	NA	NA
32	Residential 1"	-	Two x Estimated Monthly Bill	NA	Two x Estimated Monthly Bill
33	Residential 1.5"	-		NA	
34	Residential Over 2"	-		NA	
35					
36	General All sizes	-	Two x est'd monthly Bill	NA	Two x est'd monthly Bill
37	General 5/8 X 3/4"	-		NA	
38	General 1"	-		NA	
39	General 1.5"	-		NA	
40	General 2"	-		NA	
41	General 4"	-		NA	
42	General 8"	-			

Miscellaneous Service Charges

Florida Public Service Commission

Tomoka/Twin Rivers

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Explanation: Provide a schedule of derivation of charges

Schedule: E-4

Page: 2 of 2

Preparer: J Lihvarcik

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

Calculation of Miscellaneous Service Charges

Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee
<b>Collect Delinquent Account</b>						
(CSR takes average 1 hour to process the delinquent account work.)						
Office	1	26.88	26.88	-	<u>26.88</u>	25.00
<b>Connections, Premises Visits / Service Calls in Normal Hours</b>						
(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.)						
Field	1.5	20.27	30.40	-	30.40	
Office	0.75	26.88	20.16	-	20.16	
Total			<u>50.56</u>	-	<u>50.56</u>	50.00
<b>Connections, Premises Visits / Service Calls After Hours</b>						
= 1.5 X Connections in Normal Hours above			75.85	-	<u>75.85</u>	75.00
<b>Reconnect Disconnected Service in Normal Hours</b>						
(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	<u>77.44</u>	75.00
<b>Reconnect Disconnected Service After Hours</b>						
(1.5 X Sum of Reconnection and Collection Delinquent Account. During this period an answering service receives customer calls and dispatches to our FSRs on call.)						
= 1.5 X Reconnect in Normal Hours above			116.17	-	116.17	
Answering Service Cost				2.00	2.00	
Total			<u>116.17</u>	<u>2.00</u>	<u>118.17</u>	115.00
<b>Customer requested change of mailing address</b>						
Office	0.12	26.88	3.23	-	<u>3.23</u>	3.00

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

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

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
<b>WATER</b>							
1	Jan-07	0	0	0	0	0	0
2	Feb-07	15	0	0	0	0	15
3	Mar-07	15	0	0	0	0	15
4	Apr-07	0	0	0	0	0	0
5	May-07	0	0	0	0	0	0
6	Jun-07	45	0	0	0	0	45
7	Jul-07	30	0	0	0	0	30
8	Aug-07	30	0	0	0	0	30
9	Sep-07	15	0	0	0	0	15
10	Oct-07	0	15	0	0	0	15
11	Nov-07	30	0	0	0	0	30
12	Dec-07	60	0	0	0	0	60
13							
14	Total Water	240	15	0	0	0	255
15	Annual Events	16	1	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	800	50	0	0	0	850
<b>SEWER</b>							
19	Jan-07	NA	NA	NA	NA	NA	NA
20	Feb-07	NA	NA	NA	NA	NA	NA
21	Mar-07	NA	NA	NA	NA	NA	NA
22	Apr-07	NA	NA	NA	NA	NA	NA
23	May-07	NA	NA	NA	NA	NA	NA
24	Jun-07	NA	NA	NA	NA	NA	NA
25	Jul-07	NA	NA	NA	NA	NA	NA
26	Aug-07	NA	NA	NA	NA	NA	NA
27	Sep-07	NA	NA	NA	NA	NA	NA
28	Oct-07	NA	NA	NA	NA	NA	NA
29	Nov-07	NA	NA	NA	NA	NA	NA
30	Dec-07	NA	NA	NA	NA	NA	NA
31							
32	Total Sewer	NA	NA	NA	NA	NA	NA
33	Annual Events	NA	NA	NA	NA		
34							
35	Proposed Rate	NA	NA	NA	NA	NA	
36	Proposed Revenue	NA	NA	NA	NA	NA	0

**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**

Schedule: E-6

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [ X ] or Sewer [ ]

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

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

1	<b>Any fire hydrant information is detailed on enclosed system maps</b>		
---	---	--	--

**Private Fire Protection Service**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**

Schedule: E-7

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [ X ] or Sewer [ ]

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

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

1	<b>Any fire hydrant information is detailed on enclosed system maps</b>		
---	---	--	--



**Contracts and Agreements Schedule**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**

Schedule: E-8

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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 No.	(1) Type	(2) Description
-------------	-------------	--------------------

None

**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**

Schedule: E-9

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
<b>WATER</b>					
1	Regulatory Assessment Fee	Florida Public Service Comm.	2,139	Included in overall cost of service	None
<b>SEWER</b>					
2	NA	NA	NA	NA	NA

Service Availability Charges Schedule

Florida Public Service Commission

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

**Guaranteed Revenues Received**

**Florida Public Service Commission**

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

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

Water [ X ] or Sewer [ X ]

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

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

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**

Schedule: E-12

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Water [ X ] or Sewer [ X ]

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

---

Line  
No.

---

**Not applicable; no industrial customers.**

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**

Schedule: E-14

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [ X ] or Sewer [ X ]

Customer Class:

Meter Size:

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

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

**See attached Bill Analyses**

**Tomoka/Twin Rivers  
ENGINEERING SCHEDULES**

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





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

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

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

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

Line No.	Month	(1)	(2)	(3)	(4)	(5)	(6)
		Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
1	Jan-07	2,191	0	1,854	127	210	
2	Feb-07	1,902	0	1,610	115	177	
3	Mar-07	2,483	0	2,101	141	241	
4	Apr-07	2,579	0	2,183	128	268	
5	May-07	3,106	0	2,126	192	789	
6	Jun-07	2,541	0	1,739	128	674	
7	Jul-07	2,290	0	1,567	132	591	
8	Aug-07	2,605	0	1,783	127	696	
9	Sep-07	2,275	0	1,888	148	239	
10	Oct-07	2,391	0	1,984	163	244	
11	Nov-07	2,416	0	2,005	243	168	
12	Dec-07	2,107	0	1,748	137	221	
13	<b>TOTAL</b>	<b>28,886</b>	<b>0</b>	<b>22,588</b>	<b>1,781</b>	<b>4,518</b>	<b>15.6%</b>

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

**Florida Public Service Commission**

**Tomoka/Twin Rivers  
Docket No. 080121-WS**

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

Historical Test Year Ending December 31, 2007

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	NA	NA	NA	NA	0	NA
2	Feb	NA	NA	NA	NA	0	NA
3	Mar	NA	NA	NA	NA	0	NA
4	Apr	NA	NA	NA	NA	0	NA
5	May	NA	NA	NA	NA	0	NA
6	Jun	NA	NA	NA	NA	0	NA
7	Jul	NA	NA	NA	NA	0	NA
8	Aug	NA	NA	NA	NA	0	NA
9	Sep	NA	NA	NA	NA	0	NA
10	Oct	NA	NA	NA	NA	0	NA
11	Nov	NA	NA	NA	NA	0	NA
12	Dec	NA	NA	NA	NA	0	NA
13	<b>Total</b>	0	0	0	0	0	0

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**

**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.		373,000	
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	11/15/07	101,000	
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	11/15/07	101,000
		2	11/05/07	80,000
		3	11/06/07	80,000
		4	11/25/07	68,500
		5	11/26/07	68,500
			Average	<u>79,600</u>
4	Average Daily Flow		79,141	
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		0	

**Sewer Treatment Plant Data**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: F-4  
 Page: 1 of 1  
 Preparer: J Lihvarcik

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

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

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Tomoka/Twin Rivers  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>WELLS, Interim</b>													
Line No.	Storage	Max Day (GPM)	Peak Hour, MD X 2 (GPM)	Excess Unaccounted for Water (GPM)	MD less Excess Unaccounted for Water (GPM)	PH less Excess Unaccounted for Water (GPM)	Interim Margin Reserve Ratio	Demand (GPM)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Remaining Well Capacity (GPM)	Wells Interim U&U Calculated	Wells Interim U&U Used
1	yes	70.14	140.28	3.10	67.04	-	1.01	68.02	268	543	275	24.73%	24.73%

**WELLS, Permanent**

Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells U&U Calculated	Wells Permanent U&U Used *
2	yes	yes	70.14	1.01	3.10	-	-	98,012	268	543	-	264,000	37.13%	100.00%
3														
4														

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

**STORAGE**

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
6	79,600	159,200	27,000	6	100.00%	Yes	101,000	1.01	4,463	-	98,012	27,000	363.01%	100.00%

**Used and Useful Calculations  
Sewer Treatment Plant**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Average Daily Demand (GPD)	Treated (GPD)	I&I%	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used		
1											
2						NA					

**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											
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess I&I	% of Excess I&I Calculated	% of Excess I&I Used
4											
5											

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

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**

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

Historical Test Year Ending December 31, 2007

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

Line No.	(1) ERCs 2012*	(2) Lots Fronting Mains	(3) U&U as Calculated	(4) Interim U&U Used	(5) Permanent U&U Used
<b>Water</b>					
1	275.2	275	na	100.00%	<b>100.00%</b>

**Sewer**  
 2

NA

\* 2012 Trended ERCs based on Consumption & Map Counts

**Margin Reserve Calculations - Water & Sewer**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: F-8  
 Page: 1 of 1  
 Preparer: J Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
<b>WATER</b>					
1	2003	270.0	275.0	275.8	
2	2004	270.2	277.9	276.6	
3	2005	270.2	277.2	277.4	
4	2006	271.0	278.0	278.2	
5	2007	272.0	279.0	279.0	
6	2008			279.8	0.29%
7	2009			280.7	0.29%
8	2010			281.5	0.29%
9	2011			282.3	0.29%
10	2012			283.1	0.29% 5 yrs beyond 2007

X Coefficient(s) 0.808

<b>SEWER</b>					
11	2003	NA	NA	NA	
12	2004	NA	NA	NA	
13	2005	NA	NA	NA	
14	2006	NA	NA	NA	
15	2007	NA	NA	NA	
16	2008			NA	NA
17	2009			NA	NA
18	2010			NA	NA
19	2011			NA	NA
20	2012			NA	NA 5 yrs beyond 2005

X Coefficient(s) NA



**Equivalent Residential Connections - Water**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**

Schedule: F-9

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers			SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2003	264	265	264.5	21,291	80.495	21,709	269.7	
2	2004	265	261	263.0	22,136	84.167	22,622	268.8	-0.34%
3	2005	261	262	261.5	20,942	80.084	21,719	271.2	0.90%
4	2006	262	262	262.0	25,056	95.634	25,825	270.0	-0.43%
5	2007	262	262	262.0	22,266	84.984	23,154	272.5	0.89%
Average Growth Through 5-Year Period (Col. 8)									0.25%

**Equivalent Residential Connections - Sewer**

**Florida Public Service Commission**

**Tomoka/Twin Rivers**

Schedule: F-10

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers			(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	NA	NA	NA	NA	NA	NA	NA	
2	2004	NA	NA	NA	NA	NA	NA	NA	NA
3	2005	NA	NA	NA	NA	NA	NA	NA	NA
4	2006	NA	NA	NA	NA	NA	NA	NA	NA
5	2007	NA	NA	NA	NA	NA	NA	NA	NA
Average Growth Through 5-Year Period (Col. 8)									NA

**Tomoka/Twin Rivers**  
**INTERIM RATE SCHEDULES**  
Revision 1

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



Rate Schedule - Interim Rates

Florida Public Service Commission

Tomoka/Twin Rivers

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] Sewer [X]

Schedule: G-1

Page: 1 of 1

Preparer: T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates	(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
	<b>WATER</b>		49.9%	49.9%	<b>SEWER</b>		NA	NA
1	<b>Residential</b>				<b>Residential</b>			
2	5/8" X 3/4"	4.78	7.16	7.16	All Meter Sizes	NA	NA	NA
3	3/4"	11.96	17.93	17.93	3/4"	NA	NA	NA
4	1"	23.94	35.88	35.88	1"	NA	NA	NA
5	1-1/2"	38.28	57.38	57.38	1-1/2"	NA	NA	NA
6	2"	38.28	57.38	57.38	2"	NA	NA	NA
7	3"	38.28	57.38	57.38	3"	NA	NA	NA
8	4"	38.28	57.38	57.38	4"	NA	NA	NA
9	6"	38.28	57.38	57.38	6"	NA	NA	NA
10	8"	38.28	57.38	57.38	8"	NA	NA	NA
11	10"	38.28	57.38	57.38	10"	NA	NA	NA
12	Gallage, Block 1	1.40	2.10	2.10	Gallage cap (gallons)	NA	NA	NA
13	Block 2	1.40	2.10	2.10	Gallage charge	NA	NA	NA
14	Block 3	1.40	2.10	2.10				
15	<b>General Service</b>				<b>General Service</b>			
16	5/8" X 3/4"	4.78	7.16	7.16	5/8" X 3/4"	NA	NA	NA
17	3/4"	11.96	17.93	17.93	3/4"	NA	NA	NA
18	1"	23.94	35.88	35.88	1"	NA	NA	NA
19	1-1/2"	38.28	57.38	57.38	1-1/2"	NA	NA	NA
20	2"	38.28	57.38	57.38	2"	NA	NA	NA
21	3"	38.28	57.38	57.38	3"	NA	NA	NA
22	4"	38.28	57.38	57.38	4"	NA	NA	NA
23	6"	38.28	57.38	57.38	6"	NA	NA	NA
24	8"	38.28	57.38	57.38	8"	NA	NA	NA
25	10"	38.28	57.38	57.38	10"	NA	NA	NA
26	Gallage charge	1.40	2.10	2.10	Gallage charge	NA	NA	NA
27	<b>Fire Protection</b>				<b>Flat Rate</b>			
28	2"	3.20	4.80	4.80	Res. Wastewater Only	NA	NA	NA
29	3"	3.20	4.80	4.80	Cmrl. Wastewater Only	NA	NA	NA
30	4"	3.20	4.80	4.80	Sprinkler Heads	NA	NA	NA
31	6"	3.20	4.80	4.80	Reuse	NA	NA	NA
32	8"	3.20	4.80	4.80				
33	10"	3.20	4.80	4.80				

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
<b>WATER</b>						
1	Utility Plant in Service	266,974	(51,010)	0	215,965	A-5
2	Utility Land & Land Rights	2,000		0	2,000	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(75,633)	6,204	0	(69,429)	A-9
5	Less: CIAC	(49,712)	0	0	(49,712)	A-12
6	Accumulated Amortization of CIAC	39,021	0	0	39,021	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	16,577		0	16,577	A-1
11	Total Rate Base	199,228	(44,806)	0	154,422	
<b>SEWER</b>						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical  Projected   
 Water  Sewer

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

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

(1)	(2)	(3)
Line No. Description	Interim Water	Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES	
2		
3	(51,010)	NA
4	Utility Plant in Service	
5	For Water details see schedules A-5, F-5, and F-7	
6	For Sewer details see schedules A-6, F-6, and F-7	
7	6,204	NA
8	Accumulated Depreciation	
9	For Water details see schedules A-9, F-5, and F-7	
10	For Sewer details see schedules A-10, F-6, and F-7	
11		
12	(44,806)	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [X] Projected [ ]  
 Water[X] Sewer [X]

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	FWS Consol. Unlimited % Increase	Supporting Schedules
<b>Water</b>									
1 Water Sales Revenues	46,996		0	46,996	116,746	163,741	248.42%	49.9%	E-2w
2 Other Revenues	255		0	255	0	255			E-2w
3 OPERATING REVENUES	47,251	0	0	47,251	116,746	163,996			
4 Operation & Maintenance	113,632		0	113,632	1,724	115,357			B-5
5 Depreciation, net of CIAC Amort.	11,004	0	0	11,004		11,004			B-13
6 Amortization	0		0	0		0			
7 Taxes Other Than Income	5,731	4,634	0	10,366	5,250	15,616			B-15
8 Provision for Income Taxes	(35,312)		0	(35,312)	42,344	7,032			C-1
9 OPERATING EXPENSES	95,055	4,634	0	99,690	49,319	149,008			
10 NET OPERATING INCOME	(47,805)	(4,634)	0	(52,439)	67,427	14,988			
11 RATE BASE	199,228			199,228		199,228			A-1
12 RATE OF RETURN	-24.00%			-26.32%		7.52%			
<b>Sewer</b>									
13 Sewer Sales Revenues	NA		0	0	0	0	0.00%	NA	E-2s
14 Other Revenues	NA		0	0	0	0			E-2s
15 OPERATING REVENUES	0	0	0	0	0	0			
16 Operation & Maintenance	NA		0	0	0	0			B-6
17 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0			B-14
18 Amortization	NA		0	0		0			
19 Taxes Other Than Income	NA	NA	0	NA		0			B-15
20 Provision for Income Taxes	NA		0	0		0			C-1
21 OPERATING EXPENSES	0	0	0	0	0	0			
22 NET OPERATING INCOME	0	0	0	0	0	0			
23 RATE BASE	NA			0		0			A-2
24 RATE OF RETURN	NA			NA		NA			



## Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Tomoka/Twin Rivers

Schedule: G-5

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical  Projected Water  Sewer 

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
<b>USED &amp; USEFUL ADJUSTMENT TO 2005 TEST YEAR</b>			
1	Depreciation Expense for Interim Rate purposes	0	NA
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	4,634	NA
6	For details see schedule B-15		
<b>UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS</b>			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	116,746	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	1,724	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	5,254	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	47,251	0
18	Plus Required Revenue Adjustment	116,746	0
19	Rate Year Revenue at Proposed Rates	163,996	0
20			
21	Less Operating Expenses Before Income Taxes	(141,976)	0
22	Less Interest Expense	(3,790)	0
23	Taxable Income	18,230	0
24	Income Tax at Composite Rate of 38.58%	7,032	0
25	Less Income Tax at Present Rates	35,312	0
26			
27	Income Tax Adjustment	42,344	0

## Schedule of Requested Cost of Capital

Florida Public Service Commission

Tomoka/Twin Rivers  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ ] Projected [ ]  
 Water [X] Sewer [X]

Schedule: G-6  
 Page: 1 of 1  
 Preparer: S Anzaldo

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	73,259	36.77%	5.10%	1.88%	3,738	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	121,094	60.78%	9.25%	5.62%	11,198	D-2
5	Customer Deposits	864	0.43%	6.00%	0.03%	52	D-2
6	Accumulated Deferred Income Taxes	4,011	2.01%	0.00%	0.00%	0	D-2
7	Total	<u>199,228</u>	<u>100.00%</u>		<u>7.52%</u>	<u>14,988</u>	
<b>SEWER</b>							
8	Long-Term Debt	0	0.00%	5.10%	0.00%	0	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	D-2
11	Common Stock	0	0.00%	9.25%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

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