

**Aqua Utilities Florida, Inc.**

Docket No. 100330-WS

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

Florida

**VOLUME 2 AND 3**

Containing  
Minimum Filing Requirements  
Allowance for Funds Prudently Invested and  
Service Availability Charges

**Filed September 1, 2010**

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Allowance for Funds Prudently Invested

Service Availability Charges

Aqua Utilities Florida, Inc.  
Allowance for Funds Prudently Invested and  
Service Availability Charges

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**Allowance for Funds Prudently Invested - Treatment**  
**Calculation of Carrying Costs for Each ERC**  
**Breeze Hill**  
**Docket No. 100330-WS**  
**Historical Test Year Ending April 30, 2010**

**Florida Public Service Commission**

Schedule: AFPI-T  
Page: 1 of 3  
Preparer: D Smeltzer

Line No.	(1) Description	(2) Water Amount	(1) Sewer Amount
1	Number of Future Customers (ERCs)	-	5
2			
3	Net Cost of Qualifying Assets (NU&U)	-	310
4	Net Cost of Qualifying Assets per ERC	-	62
5	Multiply By Rate of Return	7.85%	7.89%
6	Annual Return Per ERC	-	4.89
7			
8	Composite Depreciation Rate of Qualifying Assets	0.00%	5.94%
9			
10	Annual Depreciation Expense of Qlfyg Asts (NU&U)	-	18
11	Annual Depr. Cost per ERC	-	3.68
12	Annual Reduction in Return per ERC	-	0.29
13	(Annual Depr Exp per ERC x ROR)		
14			
15	Annual Property Tax (on NU&U)	-	18
16	Annual Prop. Tax per ERC	-	3.56
17			
18	State Income Tax Rate	5.50%	5.50%
19	Federal Tax Rate	35.00%	35.00%
20	Effective State Tax Rate	3.58%	3.58%
21	Composite Tax Rate	38.58%	38.58%
22			
23	Weighted Cost of Equity	5.87%	5.91%
24	Divided by Rate of Return	7.85%	7.89%
25	% of Equity in Return	74.81%	74.86%
26			
27	Effective Tax on Return	28.86%	28.88%
28	(Equity % Times Comp. Tax Rate)		
29			
30	Provision For Tax	46.98%	47.01%
31	(Tax on Return/(1-Total Tax Rate))		
32			
33	Other Costs	-	-
34	Other Costs per ERC	-	-

**Allowance for Funds Prudently Invested - Treatment - Water**  
**Calculation of Carrying Costs for Each ERC - cont'd**  
**Breeze Hill**  
**Docket No. 100330-WS**  
Historical Test Year Ending April 30, 2010

**Florida Public Service Commission**

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		<b>WATER</b>				
Line No.	(1) Description	(2) 2011	(3) 2012	(4) 2013	(5) 2014	(6) 2015
<b>Calculation of Carrying Cost Per ERC Per Year:</b>						
1	Unfunded Other Costs	-	-	-	-	-
2	Unfunded Annual Depreciation	-	-	-	-	-
3	Unfunded Property Tax	-	-	-	-	-
4	Subtotal Unfunded Annual Expense	-	-	-	-	-
5						
6	Unfunded Expenses Prior Year	-	-	-	-	-
7	Total Unfunded Expenses	-	-	-	-	-
8						
9	Return on Expenses Current Year	-	-	-	-	-
10						
11	Return on Expenses Prior Year	-	-	-	-	-
12	Return on Plant Current Year	-	-	-	-	-
13	Earnings Prior Year	-	-	-	-	-
14	Compound Earnings from Prior Year	-	-	-	-	-
15	Total Compounded Earnings	-	-	-	-	-
16						
17	Earnings Expansion Factor for Tax	1.470	1.470	1.470	1.470	1.470
18						
19	Revenue Required to Fund Earnings	-	-	-	-	-
20	Revenue Required to Fund Expenses	-	-	-	-	-
21	Subtotal	-	-	-	-	-
22	Divided by Factor for Regulatory Assessment Fee	0.955	0.955	0.955	0.955	0.955
23	ERC Carrying Cost for 1 Year	-	-	-	-	-

<b>Calculation of Carrying Cost Per ERC Per Month:</b>		2011	2012	2013	2014	2015
24	January	-	-	-	-	-
25	February	-	-	-	-	-
26	March	-	-	-	-	-
27	April	-	-	-	-	-
28	May	-	-	-	-	-
29	June	-	-	-	-	-
30	July	-	-	-	-	-
31	August	-	-	-	-	-
32	September	-	-	-	-	-
33	October	-	-	-	-	-
34	November	-	-	-	-	-
35	December	-	-	-	-	-

**Allowance for Funds Prudently Invested - Treatment - Sewer**  
**Calculation of Carrying Costs for Each ERC - cont'd**  
**Breeze Hill**  
**Docket No. 100330-WS**  
Historical Test Year Ending April 30, 2010

**Florida Public Service Commission**

Schedule: AFPI-T  
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		<b>SEWER</b>				
		(2)	(3)	(4)	(5)	(6)
Line No.	Description	2008	2009	2010	2011	2012
<b>Calculation of Carrying Cost Per ERC Per Year:</b>						
1	Unfunded Other Costs	-	-	-	-	-
2	Unfunded Annual Depreciation	3.68	3.68	3.68	3.68	3.68
3	Unfunded Property Tax	3.56	3.56	3.56	3.56	3.56
4	Subtotal Unfunded Annual Expense	<u>7.25</u>	<u>7.25</u>	<u>7.25</u>	<u>7.25</u>	<u>7.25</u>
5						
6	Unfunded Expenses Prior Year	-	7.25	14.49	21.74	28.98
7	Total Unfunded Expenses	<u>7.25</u>	<u>14.49</u>	<u>21.74</u>	<u>28.98</u>	<u>36.23</u>
8						
9	Return on Expenses Current Year	0.57	0.57	0.57	0.57	0.57
10						
11	Return on Expenses Prior Year	-	0.57	1.14	1.72	2.29
12	Return on Plant Current Year	4.89	4.60	4.31	4.02	3.73
13	Earnings Prior Year	-	4.89	10.45	16.72	23.78
14	Compound Earnings from Prior Year	-	0.39	0.82	1.32	1.88
15	Total Compounded Earnings	<u>4.89</u>	<u>10.45</u>	<u>16.72</u>	<u>23.78</u>	<u>31.67</u>
16						
17	Earnings Expansion Factor for Tax	1.470	1.470	1.470	1.470	1.470
18						
19	Revenue Required to Fund Earnings	7.19	15.36	24.59	34.96	46.56
20	Revenue Required to Fund Expenses	7.25	14.49	21.74	28.98	36.23
21	Subtotal	<u>14.43</u>	<u>29.85</u>	<u>46.32</u>	<u>63.94</u>	<u>82.78</u>
22	Divided by Factor for Regulatory Assessment Fee	0.955	0.955	0.955	0.955	0.955
23	ERC Carrying Cost for 1 Year	<u>15.11</u>	<u>31.26</u>	<u>48.51</u>	<u>66.95</u>	<u>86.69</u>

<b>Calculation of Carrying Cost Per ERC Per Month:</b>		2008	2009	2010	2011	2012
24	January	1.26	16.46	32.69	50.04	68.60
25	February	2.52	17.81	34.13	51.58	70.24
26	March	3.78	19.15	35.57	53.12	71.88
27	April	5.04	20.50	37.01	54.65	73.53
28	May	6.30	21.84	38.44	56.19	75.17
29	June	7.56	23.19	39.88	57.73	76.82
30	July	8.82	24.53	41.32	59.27	78.46
31	August	10.08	25.88	42.76	60.80	80.11
32	September	11.34	27.22	44.19	62.34	81.75
33	October	12.60	28.57	45.63	63.88	83.40
34	November	13.86	29.91	47.07	65.41	85.04
35	December	15.11	31.26	48.51	66.95	86.69

## AFPI &amp; Service Availability, data for calculating

## Breeze Hill

UPIS	Historical Base Year			Pro Forma		Pro Forma	
	Adjusted	Non-Used & Useful		Non-Used & Useful		NU&U Adj'd	
	Balance	%	Adjusted	Adjustments	%	Adjustments	Balance
<b>Water</b>							
INTANGIBLE PLANT	0	0.00%	0	0	0.00%	0	0
SOURCE OF SUPPLY & PUMPING PLANT	10,547	0.00%	0	0	0.00%	0	0
WATER TREATMENT PLANT	17,114	0.00%	0	0	0.00%	0	0
TRANSMISSION & DISTRIBUTION PLANT	139,524	0.00%	0	0	0.00%	0	0
GENERAL PLANT	13,381	0.00%	0	2,471	0.00%	0	0
TOTAL	180,565	0.00%	0	2,471	0.00%	0	0
<b>UPIS Sewer</b>							
INTANGIBLE PLANT	0	0.00%	0	0	0.00%	0	0
COLLECTION PLANT	139,853	0.00%	0	100,000	0.00%	0	0
SYSTEM PUMPING PLANT	18,917	0.00%	0	0	0.00%	0	0
TREATMENT AND DISPOSAL PLANT	122,814	3.50%	4,303	0	0.00%	0	4,303
RECLAIMED WATER TREATMENT PLANT	0	0.00%	0	0	0.00%	0	0
RECLAIMED WATER DISTRIBUTION PLANT	4,693	0.00%	0	0	0.00%	0	0
GENERAL PLANT	12,186	0.00%	0	2,411	0.00%	0	0
TOTAL	298,464	1.44%	4,303	102,411	0.00%	0	4,303
<b>Acc Depr Water</b>							
INTANGIBLE PLANT	0	0.00%	0	0	0.00%	0	0
SOURCE OF SUPPLY & PUMPING PLANT	4,147	0.00%	0	0	0.00%	0	0
WATER TREATMENT PLANT	10,897	0.00%	0	0	0.00%	0	0
TRANSMISSION & DISTRIBUTION PLANT	66,341	0.00%	0	0	0.00%	0	0
GENERAL PLANT	5,553	0.00%	0	412	0.00%	0	0
TOTAL	86,937	0.00%	0	412	0.00%	0	0
<b>Acc Depr Sewer</b>							
INTANGIBLE PLANT	0	0.00%	0	0	0.00%	0	0
COLLECTION PLANT	124,691	0.00%	0	2,222	0.00%	0	0
SYSTEM PUMPING PLANT	18,199	0.00%	0	0	0.00%	0	0
TREATMENT AND DISPOSAL PLANT	96,807	4.12%	3,993	0	0.00%	0	3,993
RECLAIMED WATER TREATMENT PLANT	0	0.00%	0	0	0.00%	0	0
RECLAIMED WATER DISTRIBUTION PLANT	1,918	0.00%	0	0	0.00%	0	0
GENERAL PLANT	5,063	0.00%	0	402	0.00%	0	0
TOTAL	246,677	1.62%	3,993	2,624	0.00%	0	3,993
<b>UPIS Net of Acc Depr</b>							
Water Lines	73,183		0	0		0	0
Water Treatment	12,617		0	0		0	0
Sewer Lines	15,162		0	97,778		0	0
Sewer Treatment	26,007		310	0		0	310
<b>Real Estate / Pers Prop Taxes on Non-Used &amp; Useful</b>		<b>%of Adj'd</b>			<b>%of Adj'd</b>		
Water			0			0	
Water-Lines		0.0%	0		0.0%	0	0
Water-Treatment		0.0%	0		0.0%	0	0
Sewer			18			19	
Sewer-Lines		0.0%	0		0.0%	0	0
Sewer-Treatment		100.0%	18		0.0%	0	18
<b>Depreciation Expense for Non-Used &amp; Useful</b>							
Water-Lines			0			0	0
Water-Treatment			0			0	0
Sewer-Lines			0			0	0
Sewer-Treatment			18			0	18

AFPI & Service Availability, data for calculating

Fairways at Mt. Plymouth

	Historical Base Year			Pro Forma			Pro Forma
	Adjusted	Non-Used & Useful		Non-Used & Useful			NU&U Adj'd
	Balance	%	Adjusted	Adjustments	%	Adjustments	Balance
<b>UPIS</b>							
<b>Water</b>							
INTANGIBLE PLANT	0	0.00%	0	0	0.00%	0	0
SOURCE OF SUPPLY & PUMPING PLANT	125,728	0.00%	0	0	0.00%	0	0
WATER TREATMENT PLANT	78,358	0.00%	0	0	0.00%	0	0
TRANSMISSION & DISTRIBUTION PLANT	571,988	0.00%	0	0	0.00%	0	0
GENERAL PLANT	40,776	0.00%	0	9,230	0.00%	0	0
TOTAL	816,851	0.00%	0	9,230	0.00%	0	0
<b>UPIS</b>							
<b>Sewer</b>							
INTANGIBLE PLANT	0	0.00%	0	0	0.00%	0	0
COLLECTION PLANT	1,477,779	0.00%	0	0	0.00%	0	0
SYSTEM PUMPING PLANT	54,316	0.00%	0	0	0.00%	0	0
TREATMENT AND DISPOSAL PLANT	663,792	0.00%	0	0	0.00%	0	0
RECLAIMED WATER TREATMENT PLANT	0	0.00%	0	0	0.00%	0	0
RECLAIMED WATER DISTRIBUTION PLANT	0	0.00%	0	0	0.00%	0	0
GENERAL PLANT	20,781	0.00%	0	4,704	0.00%	0	0
TOTAL	2,216,668	0.00%	0	4,704	0.00%	0	0
<b>Acc Depr</b>							
<b>Water</b>							
INTANGIBLE PLANT	0	0.00%	0	0	0.00%	0	0
SOURCE OF SUPPLY & PUMPING PLANT	45,249	0.00%	0	0	0.00%	0	0
WATER TREATMENT PLANT	17,923	0.00%	0	0	0.00%	0	0
TRANSMISSION & DISTRIBUTION PLANT	26,404	0.00%	0	0	0.00%	0	0
GENERAL PLANT	16,691	0.00%	0	1,539	0.00%	0	0
TOTAL	106,267	0.00%	0	1,539	0.00%	0	0
<b>Acc Depr</b>							
<b>Sewer</b>							
INTANGIBLE PLANT	0	0.00%	0	0	0.00%	0	0
COLLECTION PLANT	326,042	0.00%	0	0	0.00%	0	0
SYSTEM PUMPING PLANT	53,877	0.00%	0	0	0.00%	0	0
TREATMENT AND DISPOSAL PLANT	303,272	0.00%	0	0	0.00%	0	0
RECLAIMED WATER TREATMENT PLANT	0	0.00%	0	0	0.00%	0	0
RECLAIMED WATER DISTRIBUTION PLANT	0	0.00%	0	0	0.00%	0	0
GENERAL PLANT	8,506	0.00%	0	784	0.00%	0	0
TOTAL	691,698	0.00%	0	784	0.00%	0	0
<b>UPIS Net of Acc Depr</b>							
Water Lines	545,584		0	0		0	0
Water Treatment	140,914		0	0		0	0
Sewer Lines	1,151,737		0	0		0	0
Sewer Treatment	360,520		0	0		0	0
<b>Real Estate / Pers Prop Taxes on Non-Used &amp; Useful</b>							
Water			0			0	
Water-Lines		0.0%	0		0.0%	0	0
Water-Treatment		0.0%	0		0.0%	0	0
Sewer			0			0	
Sewer-Lines		0.0%	0		0.0%	0	0
Sewer-Treatment		0.0%	0		0.0%	0	0
<b>Depreciation Expense for Non-Used &amp; Useful</b>							
Water-Lines			0			0	0
Water-Treatment			0			0	0
Sewer-Lines			0			0	0
Sewer-Treatment			0			0	0



AFPI & Service Availability, data for calculating

Peace River

UPIS

Water

	Historical Base Year			Pro Forma		Pro Forma	
	Adjusted Balance	Non-Used & Useful %	Useful Adjusted	Adjustments	Non-Used & Useful %	Adjustments	NU&U Adj'd Balance
INTANGIBLE PLANT	0	0.00%	0	0	0.00%	0	0
SOURCE OF SUPPLY & PUMPING PLANT	49,360	0.00%	0	0	0.00%	0	0
WATER TREATMENT PLANT	16,259	0.00%	0	50,000	0.00%	0	0
TRANSMISSION & DISTRIBUTION PLANT	67,416	0.00%	0	0	0.00%	0	0
GENERAL PLANT	18,472	0.00%	0	1,897	0.00%	0	0
TOTAL	151,508	0.00%	0	51,897	0.00%	0	0

UPIS

Sewer

INTANGIBLE PLANT	0	0.00%	0	0	0.00%	0	0
COLLECTION PLANT	162,082	0.00%	0	0	0.00%	0	0
SYSTEM PUMPING PLANT	25,045	0.00%	0	0	0.00%	0	0
TREATMENT AND DISPOSAL PLANT	23,835	0.00%	0	0	0.00%	0	0
RECLAIMED WATER TREATMENT PLANT	2,630	0.00%	0	0	0.00%	0	0
RECLAIMED WATER DISTRIBUTION PLANT	0	0.00%	0	0	0.00%	0	0
GENERAL PLANT	23,224	0.00%	0	1,799	0.00%	0	0
TOTAL	236,816	0.00%	0	1,799	0.00%	0	0

Acc Depr

Water

INTANGIBLE PLANT	0	0.00%	0	0	0.00%	0	0
SOURCE OF SUPPLY & PUMPING PLANT	(402)	0.00%	0	0	0.00%	0	0
WATER TREATMENT PLANT	79	0.00%	0	2,275	0.00%	0	0
TRANSMISSION & DISTRIBUTION PLANT	1,432	0.00%	0	0	0.00%	0	0
GENERAL PLANT	8,109	0.00%	0	316	0.00%	0	0
TOTAL	9,218	0.00%	0	2,591	0.00%	0	0

Acc Depr

Sewer

INTANGIBLE PLANT	0	0.00%	0	0	0.00%	0	0
COLLECTION PLANT	15,396	0.00%	0	0	0.00%	0	0
SYSTEM PUMPING PLANT	(632)	0.00%	0	0	0.00%	0	0
TREATMENT AND DISPOSAL PLANT	1,399	0.00%	0	0	0.00%	0	0
RECLAIMED WATER TREATMENT PLANT	597	0.00%	0	0	0.00%	0	0
RECLAIMED WATER DISTRIBUTION PLANT	0	0.00%	0	0	0.00%	0	0
GENERAL PLANT	8,011	0.00%	0	300	0.00%	0	0
TOTAL	24,771	0.00%	0	300	0.00%	0	0

UPIS Net of Acc Depr

Water Lines	65,984	0	0	0	0	0
Water Treatment	65,942	0	47,725	0	0	0
Sewer Lines	146,686	0	0	0	0	0
Sewer Treatment	22,436	0	0	0	0	0

Real Estate / Pers Prop Taxes on Non-Used & Useful

	% of Adj'd		% of Adj'd		
Water	0	0	0	0	0
Water-Lines	0.0%	0	0.0%	0	0
Water-Treatment	0.0%	0	0.0%	0	0
Sewer	0	0	0	0	0
Sewer-Lines	0.0%	0	0.0%	0	0
Sewer-Treatment	0.0%	0	0.0%	0	0

Depreciation Expense for Non-Used & Useful

Water-Lines	0	0	0
Water-Treatment	0	0	0
Sewer-Lines	0	0	0
Sewer-Treatment	0	0	0

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**SERVICE AVAILABILITY CHARGES**

**AVAILABILITY:**

See Sheet Nos. 30.1 - 30.2 for List of Plants.

**CHARGES:**

<b><u>Main Extension Charges:</u></b>		
Per ERC		\$446.00
<b><u>Meter Installation Charges:</u></b>		
5/8" x 3/4"		\$210.00
All other meter sizes		Actual Cost
<b><u>Meter With Built-In Backflow Preventer:</u></b>		
All Meter Sizes		Actual Cost
<b><u>Plant Capacity Charges:</u></b>		
Per ERC		\$700.00
<b><u>Service Installation Charges:</u></b>		
Per Connection - 5/8" x 3/4"		\$1,000.00
Per Connection - All other meter sizes		Actual Cost
<b><u>Stand Alone Backflow Prevention Device:</u></b>		
All Types		Actual Cost

**TYPE OF FILING**      Base Rate Increase

**EFFECTIVE DATE**

(Continued to Section VI Sheet No. 30.1)

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PSC

Jack Lihvarcik  
Chief Operating Officer

SERVICE AVAILABILITY CHARGES

LIST OF PLANTS

(Continued from Section VI Sheet No. 30.0)

Plant	County
Arredondo Estates/Farms	Lake
Beecher's Point	Putnam
Breeze Hill	Polk
Carlton Village	Lake
Chuluota	Seminole
East Lake Harris Estates	Lake
Fairways	Lake
Fern Terrace	Lake
Forty-Eight Estates	Lake
Friendly Center	Lake
Gibsonia Estates	Polk
Grand Terrace	Lake
Haines Creek	Lake
Harmony Homes	Seminole
Hermits Cove	Putnam
Hobby Hills	Lake
Holiday Haven	Lake
Imperial Mobile Terrace	Lake
Interlachen Lake/Park Manor	Putnam
Jasmine Lakes	Pasco
Jungle Den	Volusia
Kings Cove	Lake
Kingswood	Brevard
Lake Gibson Estates	Polk
Lake Josephine	Highlands
Lake Osborne Estates	Palm Beach
Lake Suzy	DeSoto
Leisure Lakes	Highlands
Morningview	Lake
Oakwood	Brevard
Ocala Oaks	Marion
Orange Hill/Sugar Creek	Polk
Palm Port	Putnam
Palm Terrace	Pasco
Palms MHP	Lake
Peace River	Hardee

(Continued to Section VI Sheet No. 30.2)

TYPE OF FILING      Base Rate Increase

EFFECTIVE DATE

SERVICE AVAILABILITY CHARGES

LIST OF PLANTS (cont'd)

(Continued from Section VI Sheet No. 30.1)

<b>Plant</b>	<b>County</b>
Picciola Island	Lake
Piney Woods	Lake
Pomona Park	Putnam
Quail Ridge	Lake
Ravenswood	Lake
River Grove	Putnam
Rosalie Oaks	Polk
Sebring Lakes	Highlands
Silver Lake Estates/Western Shores	Lake
Silver Lake Oaks	Putnam
Skycrest	Lake
St. John's Highlands	Putnam
Stone Mountain	Lake
Summit Chase	Lake
Sunny Hills	Washington
Tangerine	Orange
The Woods	Sumter
Tomoka/Twin Rivers	Volusia
Valencia Terrace	Lake
Venetian Village	Lake
Village Water	Polk
Welaka/Saratoga	Putnam
Wootens	Putnam
Zephyr Shores	Pasco

TYPE OF FILING      Base Rate Increase

EFFECTIVE DATE

PSC

Jack Lihvarcik  
Chief Operating Officer

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SERVICE AVAILABILITY CHARGES

AVAILABILITY:

See Sheet No. 30.1 for List of Plants.

CHARGES:

Main Extension Charges:

Per ERC \$ 480.00

Plant Capacity Charges:

Per ERC \$1,300.00

Service Installation Charges:

Per Connection	4" or less	\$2,000.00
Per Connection	Greater than 4"	Actual Cost

TYPE OF FILING Base Rate Increase

EFFECTIVE DATE

(Continued to Section VI Sheet No. 30.1)

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PSC

Jack Lihvarcik  
Chief Operating Officer

SERVICE AVAILABILITY CHARGES

Inc

LIST OF PLANTS

(Continued from Section VI Sheet No. 30.0)

<b>Plant</b>	<b>County</b>
Arredondo Farms	Alachua
Beecher's Point	Putnam
Breeze Hill	Polk
Chuluota	Seminole
Fairways	Lake
FL Central Commerce Park	Seminole
Holiday Haven	Lake
Jasmine Lakes	Pasco
Jungle Den	Volusia
Kings Cove	Lake
Lake Gibson Estates	Polk
Lake Suzy	DeSoto
Leisure Lakes	Highlands
Morningview	Lake
Palm Port	Putnam
Palm Terrace	Pasco
Park Manor	Putnam
Peace River	Hardee
Rosalie Oaks	Polk
Silver Lake Oaks	Putnam
South Seas	Lee
Summit Chase	Lake
Sunny Hills	Washington
The Woods	Sumter
Valencia Terrace	Lake
Venetian Village	Lake
Village Water	Polk
Zephyr Shores	Pasco

TYPE OF FILING      Base Rate Increase

EFFECTIVE DATE

PSC

Jack Lihvarcik  
Chief Operating Officer