

ORIGINAL

Sunny Hills
Water and Sewer

Docket No. 060368-WS

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

Washington County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

For Historical Test Year Ending December 31, 2005
Projected Rate Year Ending December 31, 2007
Year-End Balances and 13-Month Averages

CMP	_____
COM	<u>5</u>
CTR	_____
ECR	_____
GCL	<u>2</u>
OPC	<u>1</u>
RCA	<u>1</u>
SCR	_____
SGA	_____
SEC	<u>1</u>
OTH	_____

Aqua Utilities Florida, Inc.

DOCUMENT NUMBER - DATE

11002 NOV 30 08

FPSC-COMMISSION CLERK

Sunny Hills RATE BASE

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Schedule of Water Rate Base

Sunny Hills
Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-1
 Page: 1 of 1
 Preparer: Robert M. Griffin

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.	(2) Description	(3) Historical Base Year 2005		(5) Intermediate Year 2006		(7) Projected Test Year 2007		(9) Supporting Schedules	
		(4) Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance	(6) Adjusted Average Balance		
1	Utility Plant in Service	0	2,278,649	2,278,649	176,639	2,455,288	685,456	3,140,745	A-5
2	Utility Land & Land Rights	0	10,779	10,779	0	10,779	0	10,779	A-5
3	Less: Non-Used & Useful Plant	0	(901,946)	(901,946)	(54,827)	(956,772)	(293,579)	(1,250,351)	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	(1,054,378)	(1,054,378)	(42,312)	(1,096,690)	(62,592)	(1,159,282)	A-9
6	Less: CIAC	0	(208,889)	(208,889)	(78,982)	(287,872)	(29,276)	(317,148)	A-12
7	Accumulated Amortization of CIAC	0	65,938	65,938	5,679	71,616	8,057	79,673	A-14
8	Acquisition Adjustments	0	0	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	0	0	A-16
11	Working Capital Allowance	0	35,409	35,409	(1,010)	34,398	21,302	55,700	A-17
12	Total Rate Base	0	225,562	225,562	5,186	230,747	329,368	560,116	

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Sewer Rate Base

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Schedule: A-2
 Page: 1 of 1
 Preparer: Robert M. Griffin

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

(1) Line No. Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006		(7) Projected Test Year 2007		(9) Supporting Schedules
	(2) Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance	(7) Adjustments	(8) Adjusted Average Balance	
1 Utility Plant in Service	0	612,796	612,796	33,309	646,104	165,308	811,413	A-6
2 Utility Land & Land Rights	0	4,483	4,483	0	4,483	0	4,483	A-6
3 Less: Non-Used & Useful Plant	0	(81,769)	(81,769)	(6,806)	(88,575)	(81,732)	(170,307)	A-7
4 Construction Work in Progress	0	0	0	0	0	0	0	
5 Less: Accumulated Depreciation	0	(455,984)	(455,984)	(18,254)	(474,238)	(14,013)	(488,251)	A-10
6 Less: CIAC	0	(2,397)	(2,397)	(2,400)	(4,797)	(13,650)	(18,447)	A-12
7 Accumulated Amortization of CIAC	0	1,547	1,547	139	1,687	398	2,084	A-14
8 Acquisition Adjustments	0	0	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	0	0	A-16
11 Working Capital Allowance	0	43,412	43,412	(1,906)	41,505	4,275	45,780	A-17
12 Total Rate Base	0	122,087	122,087	4,082	126,169	60,586	186,755	

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ending 12/31/05

Interim [X] Final []

Historical [X] Projected []

Schedule: A-3

Page: 1 of 3

Preparer: Robert M. Griffin

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 Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	52,621	3,050	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	2,226,028	609,746	
4	Total Adjustments	2,278,649	612,796	
5				
6	UTILITY LAND & LAND RIGHTS			A-5, A-6
7	Additions and retirements	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	10,779	4,483	
9	Total Adjustments	10,779	4,483	
10				
11	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and amortization			
12		(901,946)	(81,769)	
13				
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	0	0	
16				
17	(-)ACCUMULATED DEPRECIATION			A-9, A-10
18	Depreciation and retirements	(52,763)	(19,930)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	(1,001,615)	(436,054)	
20	Total Adjustments	(1,054,378)	(455,984)	
21				
22	(-)CIAC			A-12
23	New connections	(47,898)	(0)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(160,992)	(2,397)	
25	Total Adjustments	(208,889)	(2,397)	
26				
27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	3,655	146	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	62,283	1,401	
30		65,938	1,547	
31				
32	ACQUISITION ADJUSTMENTS			
33	Not Applicable	0	0	
34				
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36	Not Applicable	0	0	
37				
38	(-)ADVANCES FOR CONSTRUCTION			A-16
39	Not Applicable	0	0	
40				
41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	35,409	43,412	
43				
44	OTHER			
45	Not Applicable	0	0	
46				
47	TOTAL RATE BASE ADJUSTMENTS	225,562	122,087	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Interim [] Final [X]

Historical [] Projected [X]

Schedule: A-3

Page: 2 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			
2	Additions and retirements	176,639	33,309	A-5, A-6
3				
4	UTILITY LAND & LAND RIGHTS			
5	Additions and retirements	0	0	A-5, A-6
6				
7	(-)NON-USED & USEFUL			
	Plant & CIAC additions, retirements, depreciation and amortization	(54,827)	(6,806)	A-7
8				
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			
14	Depreciation and retirements	(42,312)	(18,254)	A-9, A-10
15				
16	(-)CIAC			
17	New connections	(78,982)	(2,400)	A-12
18				
19	ACCUMULATED AMORTIZATION OF CIAC			
20	Amortization	5,679	139	A-14
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			
29	Not Applicable	0	0	A-16
30				
31	WORKING CAPITAL ALLOWANCE			
32	Based on Balance Sheet method	(1,010)	(1,906)	A-17
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	<u>5,186</u>	<u>4,082</u>	

UPIS Water Note:

Install back-up generator in well #1. Replace operations building roof. Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

Replace security fencing around wastewater facilities. Replacements of collection lines, upgrades to lift stations and manholes.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Interim [] Final [X]

Historical [] Projected [X]

Schedule: A-3

Page: 3 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	685,456	165,308	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and amortization	(293,579)	(81,732)	
8				
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(62,592)	(14,013)	
15				
16	(-)CIAC			A-12
17	New connections	(29,276)	(13,650)	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	8,057	398	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	21,302	4,275	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	<u>329,368</u>	<u>60,586</u>	

UPIS Water Note:

Demolish sand filters in compliance with DEP regulations. Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

Expand the wastewater treatment plant in accordance with DEP regulations. Replacements of collection lines, upgrades to lift stations and manholes.

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

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-4
Page: 1 of 2
Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance	_____	_____
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance	_____	_____
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance	_____	_____
	1996		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/96 Balance	_____	_____
	1997		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/97 Balance	_____	_____
	1998		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/98 Balance	_____	_____
	1999		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/99 Balance	_____	_____

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

Florida Public Service Commission

Sunny Hills

Schedule: A-4

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	2,236,807	614,229
2004			
46	Additions	45,161	1,551
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	2,281,968	615,780
2005			
50	Additions	78,322	14,386
51	Retirements	(1,361)	0
52	Adjustments	5,910	2,050
53	12/31/05 Balance	2,364,839	632,216
2006			
54	Additions	470,197	148,589
55	Retirements	(24,536)	(12,375)
56	Adjustments	14,898	5,167
57	12/31/06 Balance	2,825,398	773,597
2007			
58	Additions	683,752	85,553
59	Retirements	(3,816)	(2,512)
60	Adjustments	7,305	2,533
61	12/31/07 Balance	3,512,639	859,171

Supporting Schedules: A-5, A-6 (pp 2-5)

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance
 Sunny Hills
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Schedule: A-5
 Page: 1 of 5
 Preparer: Robert M. Griffin

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) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	5,112	0.00%	0	5,112	0.00%	0	5,112	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	10,779	0.00%	0	10,779	0.00%	0	10,779	0.00%	0
7	304.2	Structures & Improvements	39,783	0.00%	0	45,886	0.00%	0	90,795	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	26,131	0.00%	0	90,345	0.00%	0	104,911	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	7,232	0.00%	0	7,232	0.00%	0	7,232	0.00%	0
13	310.2	Power Generation Equipment	66,436	0.00%	0	71,920	0.00%	0	218,494	0.00%	0
14	311.2	Pumping Equipment	101,342	0.00%	0	101,342	0.00%	0	101,342	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	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	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	80,769	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	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	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	206,317	0.00%	0	206,317	0.00%	0	206,317	0.00%	0
27	331.4	Transm. & Distribution Mains	1,632,379	90.40%	1,475,644	1,731,151	90.22%	1,561,852	2,103,515	90.04%	1,894,058
28	333.4	Services	88,929	0.00%	0	88,929	0.00%	0	88,929	0.00%	0
29	334.4	Meters & Meter Installations	35,732	0.00%	0	25,708	0.00%	0	36,044	0.00%	0
30	335.4	Hydrants	0	90.40%	0	0	90.22%	0	0	90.04%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	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	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	15,389	0.00%	0	15,389	0.00%	0	15,389	0.00%	0
37	340.51	Computer Equipment	1,130	0.00%	0	8,715	0.00%	0	24,653	0.00%	0
38	341.5	Transportation Equipment	25,516	0.00%	0	25,516	0.00%	0	25,516	0.00%	0
39	342.5	Stores Equipment	194	0.00%	0	194	0.00%	0	194	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	2,959	0.00%	0	2,959	0.00%	0	2,959	0.00%	0
41	344.5	Laboratory Equipment	3,187	0.00%	0	3,187	0.00%	0	3,187	0.00%	0
42	345.5	Power Operated Equipment	663	0.00%	0	663	0.00%	0	663	0.00%	0
43	346.5	Communication Equipment	11,548	0.00%	0	11,548	0.00%	0	11,548	0.00%	0
44	347.5	Miscellaneous Equipment	7,851	0.00%	0	7,851	0.00%	0	7,851	0.00%	0
45	348.5	Other Tangible Plant	819	0.00%	0	5,325	0.00%	0	5,325	0.00%	0
46		TOTAL	<u>2,289,428</u>		<u>1,475,644</u>	<u>2,466,067</u>		<u>1,561,852</u>	<u>3,151,524</u>		<u>1,894,058</u>
		Total Land and Land Rights	<u>10,779</u>		<u>0</u>	<u>10,779</u>		<u>0</u>	<u>10,779</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Sunny Hills

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

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 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Sunny Hills
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5
 Page: 3 of 5
 Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted 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 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(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	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112
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	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779
7	304.2	Structures & Improvements	39,586	39,586	39,586	39,586	39,586	39,586	39,586	39,586	39,586	39,586	39,586	39,586	42,144	39,783
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	20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,881	20,881	89,132	26,131
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	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
13	310.2	Power Generation Equipment	66,436	66,436	66,436	66,436	66,436	66,436	66,436	66,436	66,436	66,436	66,436	66,436	66,436	66,436
14	311.2	Pumping Equipment	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317
27	331.4	Transm. & Distribution Mains	1,632,315	1,632,315	1,632,315	1,632,315	1,632,315	1,632,315	1,632,315	1,632,315	1,632,315	1,632,315	1,632,315	1,632,315	1,633,143	1,632,379
28	333.4	Services	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929
29	334.4	Meters & Meter Installations	35,732	35,732	35,732	35,732	35,732	35,732	35,732	35,732	35,732	35,732	35,732	35,732	35,732	35,732
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	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	553	3,636	4,595	5,910	1,130
38	341.5	Transportation Equipment	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516
39	342.5	Stores Equipment	194	194	194	194	194	194	194	194	194	194	194	194	194	194
40	343.5	Tools, Shop & Garage Equipment	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959
41	344.5	Laboratory Equipment	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187
42	345.5	Power Operated Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
43	346.5	Communication Equipment	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548
44	347.5	Miscellaneous Equipment	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	5,325	5,325	819
46		TOTAL	2,281,968	2,281,968	2,281,968	2,281,968	2,281,968	2,281,968	2,281,968	2,281,968	2,281,968	2,282,521	2,285,604	2,291,888	2,364,839	2,289,428
47		Subtotal Land & Land Rights	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Sunny Hills

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(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	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112
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	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779
7	304.2	Structures & Improvements	42,144	42,144	42,144	42,144	42,144	42,144	42,144	42,144	42,144	42,144	42,144	42,144	90,795	45,886
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	89,132	89,132	89,132	89,132	89,132	89,132	89,132	89,132	89,132	89,132	89,132	89,132	104,911	90,345
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	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
13	310.2	Power Generation Equipment	66,436	66,436	66,436	66,436	66,436	66,436	66,436	66,436	66,436	66,436	66,436	66,436	137,725	71,920
14	311.2	Pumping Equipment	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317
27	331.4	Transm. & Distribution Mains	1,633,143	1,633,143	1,633,143	1,633,143	1,633,143	1,633,143	1,739,318	1,739,318	1,739,318	1,845,493	1,845,493	1,845,493	1,951,668	1,731,151
28	333.4	Services	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929
29	334.4	Meters & Meter Installations	35,732	23,913	23,913	23,913	23,913	23,913	25,469	25,469	24,037	25,593	25,593	25,593	27,149	25,708
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	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389
37	340.51	Computer Equipment	5,910	5,910	5,910	6,424	6,424	8,520	8,897	8,897	8,897	8,897	8,897	8,897	20,808	8,715
38	341.5	Transportation Equipment	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516
39	342.5	Stores Equipment	194	194	194	194	194	194	194	194	194	194	194	194	194	194
40	343.5	Tools, Shop & Garage Equipment	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959
41	344.5	Laboratory Equipment	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187
42	345.5	Power Operated Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
43	346.5	Communication Equipment	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548
44	347.5	Miscellaneous Equipment	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851
45	348.5	Other Tangible Plant	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325
46		TOTAL	2,364,839	2,353,020	2,353,020	2,353,534	2,353,534	2,355,631	2,463,736	2,463,736	2,462,306	2,570,037	2,570,037	2,570,037	2,825,398	2,466,067
47		Subtotal Land & Land Rights	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5
 Page: 5 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(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	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112	5,112
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	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779
7	304.2	Structures & Improvements	90,795	90,795	90,795	90,795	90,795	90,795	90,795	90,795	90,795	90,795	90,795	90,795	90,795	90,795
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	104,911	104,911	104,911	104,911	104,911	104,911	104,911	104,911	104,911	104,911	104,911	104,911	104,911	104,911
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	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232
13	310.2	Power Generation Equipment	137,725	137,725	137,725	137,725	137,725	137,725	287,725	287,725	287,725	287,725	287,725	287,725	287,725	218,494
14	311.2	Pumping Equipment	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342	101,342
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	150,000	150,000	150,000	150,000	150,000	150,000	150,000	80,769
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	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317	206,317
27	331.4	Transm. & Distribution Mains	1,951,668	1,951,668	1,951,668	2,041,396	2,041,396	2,041,396	2,131,124	2,131,124	2,131,124	2,220,852	2,220,852	2,220,852	2,310,580	2,103,515
28	333.4	Services	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929	88,929
29	334.4	Meters & Meter Installations	27,149	27,149	27,149	32,405	32,405	32,405	37,661	37,661	37,661	42,917	42,917	42,917	48,173	36,044
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	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389
37	340.51	Computer Equipment	20,808	21,222	21,767	22,806	23,641	24,301	24,959	25,466	25,918	26,732	27,167	27,584	28,113	24,653
38	341.5	Transportation Equipment	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516	25,516
39	342.5	Stores Equipment	194	194	194	194	194	194	194	194	194	194	194	194	194	194
40	343.5	Tools, Shop & Garage Equipment	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959
41	344.5	Laboratory Equipment	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187
42	345.5	Power Operated Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
43	346.5	Communication Equipment	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548	11,548
44	347.5	Miscellaneous Equipment	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851	7,851
45	348.5	Other Tangible Plant	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325	5,325
46		TOTAL	2,825,398	2,825,812	2,826,357	2,922,380	2,923,215	2,923,876	3,319,518	3,320,024	3,320,476	3,416,275	3,416,709	3,417,126	3,512,639	3,151,524
47		Subtotal Land & Land Rights	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779	10,779

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-6

Sunny Hills

Page: 1 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

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 Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	3,990	0.00%	0	3,990	0.00%	0	3,990	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	4,483	0.00%	0	4,483	0.00%	0	4,483	0.00%	0
7	354.2	Structures & Improvements	13,602	63.89%	8,691	16,679	63.53%	10,596	53,602	63.16%	33,856
8	355.2	Power Generation Equipment	45,616	63.89%	29,145	45,616	63.53%	28,979	45,616	63.16%	28,812
9	360.2	Collection Sewers - Force	1,057	63.89%	675	1,057	63.53%	671	1,057	63.16%	668
10	361.2	Collection Sewers - Gravity	280,152	63.89%	178,994	285,534	63.53%	181,391	305,041	63.16%	192,672
11	362.2	Special Collecting Structures	0	63.89%	0	0	63.53%	0	0	63.16%	0
12	363.2	Services to Customers	53,006	0.00%	0	56,852	0.00%	0	71,853	0.00%	0
13	364.2	Flow Measuring Devices	1,703	0.00%	0	1,703	0.00%	0	1,703	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	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	0	0.00%	0
18	354.3	Structures & Improvements	0	63.89%	0	0	63.53%	0	0	63.16%	0
19	355.3	Power Generation Equipment	0	63.89%	0	0	63.53%	0	0	63.16%	0
20	370.3	Receiving Wells	14,429	63.89%	9,219	14,429	63.53%	9,166	14,429	63.16%	9,114
21	371.3	Pumping Equipment	38,641	63.89%	24,688	53,798	63.53%	34,176	76,334	63.16%	48,215
22	389.3	Other Plant & Misc. Equipment	0	63.89%	0	0	63.53%	0	0	63.16%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	57.87%	0	0	57.45%	0	27,221	57.02%	15,522
26	355.4	Power Generation Equipment	0	57.87%	0	0	57.45%	0	0	57.02%	0
27	380.4	Treatment & Disposal Equipment	125,163	57.87%	72,436	128,379	57.45%	73,752	166,972	57.02%	95,212
28	381.4	Plant Sewers	6,495	57.87%	3,759	6,495	57.45%	3,731	6,495	57.02%	3,704
29	382.4	Outfall Sewer Lines	0	57.87%	0	0	57.45%	0	0	57.02%	0
30	389.4	Other Plant & Misc. Equipment	0	57.87%	0	0	57.45%	0	0	57.02%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	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	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	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	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	6,441	0.00%	0	6,441	0.00%	0	6,441	0.00%	0
54	390.71	Computer Equipment	392	0.00%	0	3,022	0.00%	0	8,550	0.00%	0
55	391.7	Transportation Equipment	10,677	0.00%	0	10,677	0.00%	0	10,677	0.00%	0
56	392.7	Stores Equipment	81	0.00%	0	81	0.00%	0	81	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	1,624	0.00%	0	1,624	0.00%	0	1,624	0.00%	0
58	394.7	Laboratory Equipment	1,333	0.00%	0	1,333	0.00%	0	1,333	0.00%	0
59	395.7	Power Operated Equipment	277	0.00%	0	277	0.00%	0	277	0.00%	0
60	396.7	Communication Equipment	4,832	0.00%	0	4,832	0.00%	0	4,832	0.00%	0
61	397.7	Miscellaneous Equipment	3,285	0.00%	0	3,285	0.00%	0	3,285	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	617,279		327,607	650,587		342,462	815,896		427,774
64		Total Land and Land Rights	4,483		0	4,483		0	4,483		0

Schedule of Sewer Plant In Service By Primary Account
 Test Year Average balance
 Sunny Hills
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6
 Page: 2 of 5
 Preparer: Robert M. Griffin

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 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	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

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Sewer Plant in Service By Primary Account
 Test Year Average balance
 Sunny Hills
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-6
 Page: 3 of 5
 Preparer: Robert M. Griffin

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 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483
7	354.2	Structures & Improvements	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602
8	355.2	Power Generation Equipment	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616
9	360.2	Collection Sewers - Force	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057
10	361.2	Collection Sewers - Gravity	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152	280,152
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006	53,006
13	364.2	Flow Measuring Devices	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429
21	371.3	Pumping Equipment	37,534	37,534	37,534	37,534	37,534	37,534	37,534	37,534	37,534	37,534	37,534	37,534	37,534	37,534
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	125,163	125,163	125,163	125,163	125,163	125,163	125,163	125,163	125,163	125,163	125,163	125,163	125,163	125,163
28	381.4	Plant Sewers	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	192	1,261	1,594	2,050	392
55	391.7	Transportation Equipment	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677
56	392.7	Stores Equipment	81	81	81	81	81	81	81	81	81	81	81	81	81	81
57	393.7	Tools, Shop & Garage Equipment	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
58	394.7	Laboratory Equipment	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333
59	395.7	Power Operated Equipment	277	277	277	277	277	277	277	277	277	277	277	277	277	277
60	396.7	Communication Equipment	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832
61	397.7	Miscellaneous Equipment	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	615,780	615,780	615,780	615,780	615,780	615,780	615,780	615,780	615,780	615,972	617,041	617,374	632,216	617,279
64		Subtotal Land & Land Rights	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483

Schedule of Sewer Plant in Service By Primary Account
 Test Year Average balance
 Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-6
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483
7	354.2	Structures & Improvements	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602	13,602
8	355.2	Power Generation Equipment	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616
9	360.2	Collection Sewers - Force	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057
10	361.2	Collection Sewers - Gravity	280,152	280,152	280,152	280,152	280,152	280,152	285,982	285,982	285,982	291,812	291,812	291,812	291,812	285,534
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	53,006	53,006	53,006	53,006	53,006	53,006	57,173	57,173	57,173	61,340	61,340	61,340	65,507	58,852
13	364.2	Flow Measuring Devices	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429
21	371.3	Pumping Equipment	51,920	51,920	51,920	51,920	51,920	51,920	51,920	51,920	51,920	51,920	51,920	51,920	51,920	51,920
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	125,163	125,163	125,163	125,163	125,163	125,163	125,163	125,163	125,163	125,163	125,163	125,163	166,972	128,379
28	381.4	Plant Sewers	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441
54	390.71	Computer Equipment	2,050	2,050	2,050	2,228	2,228	2,955	3,086	3,086	3,086	3,086	3,086	3,086	7,217	3,022
55	391.7	Transportation Equipment	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677
56	392.7	Stores Equipment	81	81	81	81	81	81	81	81	81	81	81	81	81	81
57	393.7	Tools, Shop & Garage Equipment	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
58	394.7	Laboratory Equipment	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333
59	395.7	Power Operated Equipment	277	277	277	277	277	277	277	277	277	277	277	277	277	277
60	396.7	Communication Equipment	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832
61	397.7	Miscellaneous Equipment	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	632,216	632,216	632,216	632,394	632,394	633,121	643,249	643,249	643,249	653,246	653,246	653,246	773,597	650,587
64		Subtotal Land & Land Rights	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483

Schedule of Sewer Plant in Service By Primary Account
 Test Year Average balance
 Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-6
 Page: 5 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990	3,990
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483
7	354.2	Structures & Improvements	53,602	53,602	53,602	53,602	53,602	53,602	53,602	53,602	53,602	53,602	53,602	53,602	53,602	53,602
8	355.2	Power Generation Equipment	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616	45,616
9	360.2	Collection Sewers - Force	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057
10	361.2	Collection Sewers - Gravity	297,642	297,642	297,642	302,014	302,014	302,014	306,386	306,386	306,386	310,758	310,758	310,758	315,130	305,041
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	65,507	65,507	65,507	69,257	69,257	69,257	73,007	73,007	73,007	76,757	76,757	76,757	80,507	71,853
13	364.2	Flow Measuring Devices	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703	1,703
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429	14,429
21	371.3	Pumping Equipment	76,334	76,334	76,334	76,334	76,334	76,334	76,334	76,334	76,334	76,334	76,334	76,334	76,334	76,334
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	50,553	50,553	50,553	50,553	50,553	50,553	50,553	27,221
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	166,972	166,972	166,972	166,972	166,972	166,972	166,972	166,972	166,972	166,972	166,972	166,972	166,972	166,972
28	381.4	Plant Sewers	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495	6,495
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441	6,441
54	390.71	Computer Equipment	7,217	7,360	7,549	7,910	8,199	8,428	8,656	8,832	8,989	9,271	9,422	9,567	9,750	8,550
55	391.7	Transportation Equipment	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677	10,677
56	392.7	Stores Equipment	81	81	81	81	81	81	81	81	81	81	81	81	81	81
57	393.7	Tools, Shop & Garage Equipment	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
58	394.7	Laboratory Equipment	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333
59	395.7	Power Operated Equipment	277	277	277	277	277	277	277	277	277	277	277	277	277	277
60	396.7	Communication Equipment	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832
61	397.7	Miscellaneous Equipment	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	773,597	773,740	773,929	782,412	782,701	782,930	841,833	842,009	842,166	850,570	850,721	850,866	859,171	815,896
64		Subtotal Land & Land Rights	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483	4,483

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

Schedule: A-7
Page: 1 of 1
Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(9) Supporting Schedules
		<u>Base Year 2005</u> Adjusted Balance	<u>Intermediate Year 2006</u> Adjustments	Adjusted Balance	<u>Projected Rate Year 2007</u> Adjustments	Adjusted Balance	
Water							
1	Plant in Service	1,475,644	86,208	1,561,852	332,206	1,894,058	A-5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	(573,698)	(31,382)	(605,079)	(38,628)	(643,707)	A-9
4	Less: CIAC	0	0	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	0	0	A-16
7	Other (Explain)		0		0		
8	TOTAL	<u>901,946</u>	<u>54,827</u>	<u>956,772</u>	<u>293,579</u>	<u>1,250,351</u>	
Sewer							
9	Plant in Service	327,607	14,856	342,462	85,312	427,774	A-6
10	Land	0	0	0	0	0	A-6
11	Less: Accumulated Depreciation	(245,838)	(8,050)	(253,887)	(3,580)	(257,468)	A-10
12	Less: CIAC	0	0	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	0	0	A-16
15	Other (Explain)		0		0		
16	TOTAL	<u>81,769</u>	<u>6,806</u>	<u>88,575</u>	<u>81,732</u>	<u>170,307</u>	

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

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-8
Page: 1 of 2
Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance	_____	_____
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance	_____	_____
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance	_____	_____
	1996		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/96 Balance	_____	_____
	1997		
18	Additions		
19	Retirements		
20	Adjustments		
21	12/31/97 Balance	_____	_____
	1998		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/98 Balance	_____	_____
	1999		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/99 Balance	_____	_____

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

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-8

Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
	2003		
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	1,001,615	436,054
	2004		
46	Additions	26,649	9,820
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	1,028,264	445,874
	2005		
50	Additions	52,544	19,929
51	Retirements	(1,361)	0
52	Adjustments	204	71
53	12/31/05 Balance	1,079,651	465,874
	2006		
54	Additions	61,339	19,593
55	Retirements	(24,536)	(12,375)
56	Adjustments	1,491	517
57	12/31/06 Balance	1,117,945	473,610
	2007		
58	Additions	86,473	30,340
59	Retirements	(3,816)	(2,512)
60	Adjustments	4,162	1,444
61	12/31/07 Balance	1,204,764	502,881

Supporting Schedules: A-9, A-10 (pp 2-5)

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
Sunny Hills
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-9
 Page: 1 of 5
 Preparer: Robert M. Griffin

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 Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	2,168	0.00%	0	2,197	0.00%	0	2,317	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	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	0	0.00%	0
7	304.2	Structures & Improvements	2,506	0.00%	0	3,249	0.00%	0	(808)	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	13,852	0.00%	0	15,516	0.00%	0	14,622	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	3,112	0.00%	0	3,160	0.00%	0	3,353	0.00%	0
13	310.2	Power Generation Equipment	41,115	0.00%	0	44,459	0.00%	0	51,184	0.00%	0
14	311.2	Pumping Equipment	106,409	0.00%	0	108,943	0.00%	0	108,943	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	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	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	1,224	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	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	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	152,359	0.00%	0	157,935	0.00%	0	163,511	0.00%	0
27	331.4	Transm. & Distribution Mains	634,633	90.40%	573,698	670,668	90.22%	605,079	714,892	90.04%	643,707
28	333.4	Services	44,425	0.00%	0	44,938	0.00%	0	47,019	0.00%	0
29	334.4	Meters & Meter Installations	9,687	0.00%	0	(1,163)	0.00%	0	(2,637)	0.00%	0
30	335.4	Hydrants	0	90.40%	0	0	90.22%	0	0	90.04%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	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	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	15,111	0.00%	0	15,282	0.00%	0	15,453	0.00%	0
37	340.51	Computer Equipment	30	0.00%	0	831	0.00%	0	3,681	0.00%	0
38	341.5	Transportation Equipment	5,826	0.00%	0	6,807	0.00%	0	10,787	0.00%	0
39	342.5	Stores Equipment	194	0.00%	0	194	0.00%	0	194	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	2,959	0.00%	0	2,959	0.00%	0	2,959	0.00%	0
41	344.5	Laboratory Equipment	2,409	0.00%	0	2,622	0.00%	0	2,834	0.00%	0
42	345.5	Power Operated Equipment	663	0.00%	0	663	0.00%	0	663	0.00%	0
43	346.5	Communication Equipment	10,674	0.00%	0	10,940	0.00%	0	11,614	0.00%	0
44	347.5	Miscellaneous Equipment	6,245	0.00%	0	6,366	0.00%	0	6,856	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	123	0.00%	0	621	0.00%	0
46		TOTAL	<u>1,054,378</u>		<u>573,698</u>	<u>1,096,690</u>		<u>605,079</u>	<u>1,159,282</u>		<u>643,707</u>
		Total Land and Land Rights	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Sunny Hills

Page: 2 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [X] Projected []

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 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-9

Sunny Hills

Page: 3 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending 12/31/05

Historical [X] Projected []

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 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(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	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168
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	1,906	2,006	2,106	2,206	2,306	2,406	2,506	2,606	2,706	2,805	2,905	3,005	3,112	2,506
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	13,489	13,547	13,605	13,663	13,721	13,779	13,837	13,895	13,953	14,011	14,069	14,127	14,375	13,852
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	3,112	3,112	3,112	3,112	3,112	3,112	3,112	3,112	3,112	3,112	3,112	3,112	3,112	3,112
13	310.2	Power Generation Equipment	39,454	39,731	40,008	40,284	40,561	40,838	41,115	41,392	41,668	41,945	42,222	42,499	42,776	41,115
14	311.2	Pumping Equipment	103,876	104,298	104,720	105,142	105,565	105,987	106,409	106,831	107,254	107,676	108,098	108,520	108,943	106,409
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	149,571	150,036	150,500	150,965	151,430	151,894	152,359	152,824	153,288	153,753	154,218	154,683	155,147	152,359
27	331.4	Transm. & Distribution Mains	616,601	619,623	622,646	625,669	628,692	631,715	634,738	637,760	640,783	643,806	646,829	649,852	651,515	634,633
28	333.4	Services	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425
29	334.4	Meters & Meter Installations	9,687	9,687	9,687	9,687	9,687	9,687	9,687	9,687	9,687	9,687	9,687	9,687	9,687	9,687
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	15,111	15,111	15,111	15,111	15,111	15,111	15,111	15,111	15,111	15,111	15,111	15,111	15,111	15,111
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	8	58	122	204	30
38	341.5	Transportation Equipment	5,826	5,826	5,826	5,826	5,826	5,826	5,826	5,826	5,826	5,826	5,826	5,826	5,826	5,826
39	342.5	Stores Equipment	194	194	194	194	194	194	194	194	194	194	194	194	194	194
40	343.5	Tools, Shop & Garage Equipment	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959
41	344.5	Laboratory Equipment	2,303	2,321	2,339	2,356	2,374	2,392	2,409	2,427	2,445	2,463	2,480	2,498	2,516	2,409
42	345.5	Power Operated Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
43	346.5	Communication Equipment	10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674	10,674
44	347.5	Miscellaneous Equipment	6,245	6,245	6,245	6,245	6,245	6,245	6,245	6,245	6,245	6,245	6,245	6,245	6,245	6,245
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	1,028,264	1,032,626	1,036,988	1,041,350	1,045,712	1,050,075	1,054,437	1,058,799	1,063,161	1,067,531	1,071,944	1,076,370	1,079,651	1,054,378
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance
Sunny Hills
Docket No. 060368-WS
Schedule Year Ending 12/31/06
Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-9
Page: 4 of 5
Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(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	2,168	2,168	2,168	2,168	2,168	2,179	2,189	2,200	2,211	2,221	2,232	2,243	2,253	2,197
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	3,112	3,218	3,325	3,431	3,538	3,647	3,757	3,867	3,977	4,086	4,196	4,306	(2,227)	3,249
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	14,375	14,622	14,870	15,117	15,365	15,613	15,860	16,108	16,355	16,603	16,851	17,098	12,874	15,516
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	3,112	3,112	3,112	3,112	3,112	3,129	3,146	3,164	3,181	3,198	3,215	3,233	3,250	3,160
13	310.2	Power Generation Equipment	42,776	43,053	43,329	43,606	43,883	44,160	44,437	44,713	44,990	45,267	45,544	45,821	46,395	44,459
14	311.2	Pumping Equipment	108,943	108,943	108,943	108,943	108,943	108,943	108,943	108,943	108,943	108,943	108,943	108,943	108,943	108,943
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	155,147	155,612	156,077	156,541	157,006	157,471	157,935	158,400	158,865	159,329	159,794	160,259	160,723	157,935
27	331.4	Transm. & Distribution Mains	651,515	654,539	657,564	660,588	663,612	666,777	670,148	673,519	676,890	680,466	684,043	687,619	691,401	670,668
28	333.4	Services	44,425	44,425	44,425	44,425	44,425	44,610	44,796	44,981	45,166	45,351	45,537	45,722	45,907	44,938
29	334.4	Meters & Meter Installations	9,687	(2,032)	(1,932)	(1,833)	(1,733)	(1,634)	(1,527)	(1,421)	(2,753)	(2,646)	(2,540)	(2,433)	(2,320)	(1,163)
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	15,111	15,111	15,111	15,111	15,111	15,196	15,282	15,367	15,453	15,453	15,453	15,453	15,453	15,282
37	340.51	Computer Equipment	204	286	368	457	547	665	789	912	1,036	1,159	1,283	1,406	1,695	831
38	341.5	Transportation Equipment	5,826	5,826	5,826	5,826	5,826	6,180	6,535	6,889	7,244	7,598	7,952	8,307	8,661	6,807
39	342.5	Stores Equipment	194	194	194	194	194	194	194	194	194	194	194	194	194	194
40	343.5	Tools, Shop & Garage Equipment	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959
41	344.5	Laboratory Equipment	2,516	2,533	2,551	2,569	2,587	2,604	2,622	2,640	2,657	2,675	2,693	2,710	2,728	2,622
42	345.5	Power Operated Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
43	346.5	Communication Equipment	10,674	10,674	10,674	10,674	10,674	10,770	10,866	10,963	11,059	11,155	11,251	11,348	11,444	10,940
44	347.5	Miscellaneous Equipment	6,245	6,245	6,245	6,245	6,245	6,289	6,332	6,376	6,419	6,463	6,507	6,550	6,594	6,366
45	348.5	Other Tangible Plant	0	0	0	0	0	44	89	133	178	222	266	311	355	123
46		TOTAL	1,079,651	1,072,151	1,076,471	1,080,797	1,085,123	1,090,460	1,096,014	1,101,569	1,105,685	1,111,360	1,117,035	1,122,710	1,117,945	1,096,690
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average balance
Sunny Hills
Docket No. 060368-WS
Schedule Year Ending 12/31/07
Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-9
Page: 5 of 5
Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(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	2,253	2,264	2,275	2,285	2,296	2,306	2,317	2,328	2,338	2,349	2,360	2,370	2,381	2,317
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	(2,227)	(1,990)	(1,754)	(1,517)	(1,281)	(1,045)	(808)	(572)	(335)	(99)	138	374	611	(808)
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	12,874	13,165	13,456	13,748	14,039	14,331	14,622	14,913	15,205	15,496	15,788	16,079	16,371	14,622
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	3,250	3,267	3,284	3,301	3,319	3,336	3,353	3,370	3,388	3,405	3,422	3,439	3,456	3,353
13	310.2	Power Generation Equipment	46,395	46,968	47,542	48,116	48,690	49,264	50,463	51,662	52,860	54,059	55,258	56,457	57,656	51,184
14	311.2	Pumping Equipment	108,943	108,943	108,943	108,943	108,943	108,943	108,943	108,943	108,943	108,943	108,943	108,943	108,943	108,943
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	568	1,136	1,705	2,273	2,841	3,409	3,977	1,224
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	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	160,723	161,188	161,653	162,117	162,582	163,047	163,511	163,976	164,441	164,905	165,370	165,835	166,299	163,511
27	331.4	Transm. & Distribution Mains	691,401	695,184	698,966	702,650	706,606	710,563	714,421	718,551	722,681	726,713	731,017	735,321	739,527	714,892
28	333.4	Services	45,907	46,092	46,278	46,463	46,648	46,833	47,019	47,204	47,389	47,575	47,760	47,945	48,130	47,019
29	334.4	Meters & Meter Installations	(2,320)	(2,207)	(2,094)	(2,641)	(2,506)	(2,371)	(2,896)	(2,739)	(2,582)	(3,085)	(2,906)	(2,728)	(3,209)	(2,637)
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	15,453	15,453	15,453	15,453	15,453	15,453	15,453	15,453	15,453	15,453	15,453	15,453	15,453	15,453
37	340.51	Computer Equipment	1,695	1,990	2,293	2,609	2,938	3,275	3,622	3,975	4,335	4,707	5,084	5,467	5,858	3,681
38	341.5	Transportation Equipment	8,661	9,016	9,370	9,724	10,079	10,433	10,787	11,142	11,496	11,851	12,205	12,559	12,914	10,787
39	342.5	Stores Equipment	194	194	194	194	194	194	194	194	194	194	194	194	194	194
40	343.5	Tools, Shop & Garage Equipment	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959
41	344.5	Laboratory Equipment	2,728	2,746	2,764	2,781	2,799	2,817	2,834	2,852	2,870	2,888	2,905	2,923	2,941	2,834
42	345.5	Power Operated Equipment	663	663	663	663	663	663	663	663	663	663	663	663	663	663
43	346.5	Communication Equipment	11,444	11,540	11,636	11,636	11,636	11,636	11,636	11,636	11,636	11,636	11,636	11,636	11,636	11,614
44	347.5	Miscellaneous Equipment	6,594	6,638	6,681	6,725	6,768	6,812	6,856	6,899	6,943	6,986	7,030	7,074	7,117	6,856
45	348.5	Other Tangible Plant	355	399	444	488	533	577	621	666	710	754	799	843	888	621
46		TOTAL	1,117,945	1,124,471	1,131,005	1,136,698	1,143,358	1,150,026	1,157,138	1,165,212	1,173,292	1,180,625	1,188,917	1,197,216	1,204,764	1,159,282
47		Subtotal Land & Land Rights	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
 Sunny Hills
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission
 Schedule: A-10
 Page: 1 of 5
 Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
				%	Adjusted		%	Amount		%	Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	1,731	0.00%	0	1,754	0.00%	0	1,847	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	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	0	0.00%	0
7	354.2	Structures & Improvements	5,203	63.89%	3,324	5,697	63.53%	3,619	6,848	63.16%	4,325
8	355.2	Power Generation Equipment	30,588	63.89%	19,543	31,114	63.53%	19,766	33,249	63.16%	21,001
9	360.2	Collection Sewers - Force	391	63.89%	250	429	63.53%	273	465	63.16%	294
10	361.2	Collection Sewers - Gravity	194,151	63.89%	124,046	200,235	63.53%	127,203	204,059	63.16%	128,889
11	362.2	Special Collecting Structures	0	63.89%	0	0	63.53%	0	0	63.16%	0
12	363.2	Services to Customers	40,128	0.00%	0	41,643	0.00%	0	43,352	0.00%	0
13	364.2	Flow Measuring Devices	1,362	0.00%	0	1,441	0.00%	0	1,698	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	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	0	0.00%	0
18	354.3	Structures & Improvements	0	63.89%	0	0	63.53%	0	0	63.16%	0
19	355.3	Power Generation Equipment	0	63.89%	0	0	63.53%	0	0	63.16%	0
20	370.3	Receiving Wells	5,899	63.89%	3,769	6,751	63.53%	4,289	7,263	63.16%	4,587
21	371.3	Pumping Equipment	37,482	63.89%	23,948	39,061	63.53%	24,814	37,302	63.16%	23,561
22	389.3	Other Plant & Misc. Equipment	0	63.89%	0	0	63.53%	0	0	63.16%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	57.87%	0	0	57.45%	0	284	57.02%	162
26	355.4	Power Generation Equipment	0	57.87%	0	0	57.45%	0	0	57.02%	0
27	380.4	Treatment & Disposal Equipment	119,234	57.87%	69,005	124,930	57.45%	71,770	126,961	57.02%	72,397
28	381.4	Plant Sewers	3,372	57.87%	1,952	3,748	57.45%	2,153	3,950	57.02%	2,252
29	382.4	Outfall Sewer Lines	0	57.87%	0	0	57.45%	0	0	57.02%	0
30	389.4	Other Plant & Misc. Equipment	0	57.87%	0	0	57.45%	0	0	57.02%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	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	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	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	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	6,147	0.00%	0	6,246	0.00%	0	6,466	0.00%	0
54	390.71	Computer Equipment	10	0.00%	0	288	0.00%	0	1,277	0.00%	0
55	391.7	Transportation Equipment	1,497	0.00%	0	1,908	0.00%	0	3,573	0.00%	0
56	392.7	Stores Equipment	81	0.00%	0	81	0.00%	0	81	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	882	0.00%	0	905	0.00%	0	1,000	0.00%	0
58	394.7	Laboratory Equipment	919	0.00%	0	940	0.00%	0	1,023	0.00%	0
59	395.7	Power Operated Equipment	277	0.00%	0	277	0.00%	0	277	0.00%	0
60	396.7	Communication Equipment	4,466	0.00%	0	4,578	0.00%	0	4,859	0.00%	0
61	397.7	Miscellaneous Equipment	2,162	0.00%	0	2,213	0.00%	0	2,418	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	455,984		245,838	474,238		253,887	488,251		257,468
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account
 Sunny Hills
 Test Year Average Balance
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-10
 Page: 2 of 5
 Preparer: Robert M. Griffin

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.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Prior Year 12/31/04		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
1		INTANGIBLE PLANT															
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT															
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT															
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	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	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Sunny Hills
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10
 Page: 3 of 5
 Preparer: Robert M. Griffin

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 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,952	4,994	5,036	5,077	5,119	5,161	5,203	5,245	5,287	5,329	5,371	5,413	5,455	5,203
8	355.2	Power Generation Equipment	30,588	30,588	30,588	30,588	30,588	30,588	30,588	30,588	30,588	30,588	30,588	30,588	30,588	30,588
9	360.2	Collection Sewers - Force	372	375	378	381	385	388	391	394	398	401	404	407	411	391
10	361.2	Collection Sewers - Gravity	190,649	191,233	191,816	192,400	192,984	193,567	194,151	194,734	195,318	195,902	196,485	197,069	197,653	194,151
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	39,370	39,496	39,623	39,749	39,875	40,002	40,128	40,254	40,381	40,507	40,633	40,760	40,886	40,128
13	364.2	Flow Measuring Devices	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	5,418	5,498	5,579	5,659	5,739	5,819	5,899	5,980	6,060	6,140	6,220	6,300	6,381	5,899
21	371.3	Pumping Equipment	36,786	36,995	37,204	37,412	37,621	37,821	37,621	37,621	37,621	37,621	37,621	37,621	37,621	37,909
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	115,060	115,756	116,452	117,147	117,843	118,539	119,234	119,930	120,626	121,321	122,017	122,713	123,409	119,234
28	381.4	Plant Sewers	3,156	3,192	3,228	3,264	3,300	3,336	3,372	3,408	3,444	3,481	3,517	3,553	3,589	3,372
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	6,147	6,147	6,147	6,147	6,147	6,147	6,147	6,147	6,147	6,147	6,147	6,147	6,147	6,147
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	3	20	42	71	10
55	391.7	Transportation Equipment	1,497	1,497	1,497	1,497	1,497	1,497	1,497	1,497	1,497	1,497	1,497	1,497	1,497	1,497
56	392.7	Stores Equipment	81	81	81	81	81	81	81	81	81	81	81	81	81	81
57	393.7	Tools, Shop & Garage Equipment	882	882	882	882	882	882	882	882	882	882	882	882	882	882
58	394.7	Laboratory Equipment	919	919	919	919	919	919	919	919	919	919	919	919	919	919
59	395.7	Power Operated Equipment	277	277	277	277	277	277	277	277	277	277	277	277	277	277
60	396.7	Communication Equipment	4,466	4,466	4,466	4,466	4,466	4,466	4,466	4,466	4,466	4,466	4,466	4,466	4,466	4,466
61	397.7	Miscellaneous Equipment	2,162	2,162	2,162	2,162	2,162	2,162	2,162	2,162	2,162	2,162	2,162	2,162	2,162	2,162
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	445,874	447,650	449,426	451,202	452,978	454,754	456,530	458,306	459,246	460,816	462,401	463,990	465,874	455,984
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Sunny Hills

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Schedule: A-10

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,731	1,731	1,731	1,731	1,731	1,739	1,748	1,756	1,764	1,773	1,781	1,789	1,798	1,754
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	5,455	5,497	5,539	5,581	5,623	5,658	5,694	5,729	5,764	5,800	5,835	5,871	6,010	5,697
8	355.2	Power Generation Equipment	30,588	30,588	30,588	30,588	30,588	30,778	30,968	31,158	31,348	31,538	31,728	31,918	32,109	31,114
9	360.2	Collection Sewers - Force	411	414	417	420	424	427	430	432	435	438	441	444	447	429
10	361.2	Collection Sewers - Gravity	197,653	198,236	198,820	199,404	199,987	200,566	200,199	200,728	201,258	200,961	201,502	202,042	201,756	200,235
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	40,886	41,012	41,139	41,265	41,391	41,508	41,633	41,758	41,884	42,010	42,135	42,261	42,387	41,643
13	364.2	Flow Measuring Devices	1,362	1,362	1,362	1,362	1,362	1,390	1,419	1,447	1,476	1,504	1,532	1,561	1,589	1,441
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	6,381	6,461	6,541	6,621	6,701	6,742	6,782	6,822	6,862	6,902	6,942	6,982	7,022	6,751
21	371.3	Pumping Equipment	37,909	38,198	38,487	38,775	39,064	39,304	39,544	39,785	40,025	40,266	40,506	40,746	35,182	39,061
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	123,409	124,104	124,800	125,496	125,496	125,496	125,496	125,496	125,496	125,496	125,496	125,496	122,323	124,930
28	381.4	Plant Sewers	3,589	3,625	3,661	3,697	3,733	3,749	3,764	3,780	3,795	3,811	3,826	3,841	3,857	3,748
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	6,147	6,147	6,147	6,147	6,147	6,183	6,219	6,254	6,290	6,326	6,362	6,397	6,433	6,246
54	390.71	Computer Equipment	71	99	128	159	190	231	274	316	359	402	445	488	588	288
55	391.7	Transportation Equipment	1,497	1,497	1,497	1,497	1,497	1,645	1,794	1,942	2,090	2,238	2,387	2,535	2,683	1,908
56	392.7	Stores Equipment	81	81	81	81	81	81	81	81	81	81	81	81	81	81
57	393.7	Tools, Shop & Garage Equipment	882	882	882	882	882	890	899	907	916	924	933	941	950	905
58	394.7	Laboratory Equipment	919	919	919	919	926	934	941	949	956	963	971	978	940	940
59	395.7	Power Operated Equipment	277	277	277	277	277	277	277	277	277	277	277	277	277	277
60	396.7	Communication Equipment	4,466	4,466	4,466	4,466	4,466	4,506	4,547	4,587	4,627	4,667	4,708	4,748	4,788	4,578
61	397.7	Miscellaneous Equipment	2,162	2,162	2,162	2,162	2,162	2,180	2,199	2,217	2,235	2,253	2,272	2,290	2,308	2,213
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	465,874	467,759	469,643	471,530	472,721	474,216	474,896	476,414	477,931	478,631	480,169	481,706	473,610	474,238
64		Subtotal Land & Land Rights	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
 Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

Florida Public Service Commission
 Schedule: A-10
 Page: 5 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,798	1,806	1,814	1,822	1,831	1,839	1,847	1,856	1,864	1,872	1,881	1,889	1,897	1,847
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	6,010	6,150	6,289	6,429	6,569	6,708	6,848	6,987	7,127	7,267	7,406	7,546	7,685	6,848
8	355.2	Power Generation Equipment	32,109	32,299	32,489	32,679	32,869	33,059	33,249	33,439	33,629	33,819	34,009	34,199	34,389	33,249
9	360.2	Collection Sewers - Force	447	450	453	456	459	462	465	468	471	474	476	479	482	465
10	361.2	Collection Sewers - Gravity	201,756	202,307	202,859	202,790	203,349	203,908	203,848	204,415	204,983	204,930	205,506	206,081	206,037	204,059
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	42,431	42,575	42,718	42,870	43,022	43,174	43,334	43,494	43,654	43,822	43,991	44,159	44,336	43,352
13	364.2	Flow Measuring Devices	1,589	1,617	1,646	1,674	1,703	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,731	1,698
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	7,022	7,062	7,102	7,142	7,182	7,222	7,263	7,303	7,343	7,383	7,423	7,463	7,503	7,263
21	371.3	Pumping Equipment	35,182	35,535	35,888	36,242	36,595	36,949	37,302	37,655	38,009	38,362	38,716	39,069	39,422	37,302
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	132	263	395	527	658	790	922	284
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	122,323	123,096	123,869	124,642	125,415	126,188	126,961	127,734	128,507	129,280	130,053	130,826	131,599	126,961
28	381.4	Plant Sewers	3,857	3,872	3,888	3,903	3,919	3,934	3,950	3,965	3,981	3,996	4,012	4,027	4,043	3,950
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	6,433	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,466
54	390.71	Computer Equipment	588	690	795	905	1,019	1,136	1,256	1,379	1,504	1,632	1,763	1,896	2,032	1,277
55	391.7	Transportation Equipment	2,683	2,832	2,980	3,128	3,277	3,425	3,573	3,721	3,870	4,018	4,166	4,315	4,463	3,573
56	392.7	Stores Equipment	81	81	81	81	81	81	81	81	81	81	81	81	81	81
57	393.7	Tools, Shop & Garage Equipment	950	958	967	975	984	992	1,000	1,009	1,017	1,026	1,034	1,043	1,051	1,000
58	394.7	Laboratory Equipment	978	986	993	1,000	1,008	1,015	1,023	1,030	1,037	1,045	1,052	1,060	1,067	1,023
59	395.7	Power Operated Equipment	277	277	277	277	277	277	277	277	277	277	277	277	277	277
60	396.7	Communication Equipment	4,788	4,828	4,869	4,869	4,869	4,869	4,869	4,869	4,869	4,869	4,869	4,869	4,869	4,859
61	397.7	Miscellaneous Equipment	2,308	2,326	2,345	2,363	2,381	2,399	2,418	2,436	2,454	2,472	2,491	2,509	2,527	2,418
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	473,610	476,216	478,790	480,717	483,275	485,837	487,894	490,581	493,270	495,352	498,063	500,777	502,881	488,251
64		Subtotal Land & Land Rights	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

Sunny Hills
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-11
Page: 1 of 2
Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance	_____	_____
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance	_____	_____
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance	_____	_____
	1996		
11	Additions		
12	Adjustments		
13	12/31/96 Balance	_____	_____
	1997		
14	Additions		
15	Adjustments		
16	12/31/97 Balance	_____	_____
	1998		
17	Additions		
18	Adjustments		
19	12/31/98 Balance	_____	_____
	1999		
20	Additions		
21	Adjustments		
22	12/31/99 Balance	_____	_____

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

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-11

Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	160,992	2,397
	2004		
35	Additions	6,895	0
36	Adjustments	0	0
37	12/31/04 Balance	167,887	2,397
	2005		
38	Additions	112,783	0
39	Adjustments	0	0
40	12/31/05 Balance	280,670	2,397
	2006		
41	Additions	7,306	7,800
42	Adjustments	0	0
43	12/31/06 Balance	287,976	10,197
	2007		
44	Additions	68,952	19,500
45	Adjustments	0	0
46	12/31/07 Balance	356,928	29,697

Supporting Schedules: A-12 (pp 2-5)

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Sunny Hills

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-12

Page: 1 of 5

Preparer: Robert M. Griffin

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.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful		Adjusted Balance	Non-Used & Useful	
			(3) %	(4) Amount		(6) %	(7) Amount		(9) %	(10) Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	125,291	0.00%	0	168,373	0.00%	0	178,335	0.00%	0
2	Meter Fees	8,886	0.00%	0	13,645	0.00%	0	16,206	0.00%	0
3	Main Extension Charge	29,974	0.00%	0	49,057	0.00%	0	61,743	0.00%	0
4	Service Installation Fees	44,738	0.00%	0	56,796	0.00%	0	60,864	0.00%	0
5	Total Cash CIAC	208,889		0	287,872		0	317,148		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0		0	0		0	0		0
12	Total Water CIAC	208,889		0	287,872		0	317,148		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	2,172	0.00%	0	3,772	0.00%	0	12,872	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	225	0.00%	0	816	0.00%	0	4,176	0.00%	0
16	Service Installation Fees	0	0.00%	0	209	0.00%	0	1,399	0.00%	0
17	Total Cash CIAC	2,397		0	4,797		0	18,447		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	2,397		0	4,797		0	18,447		0

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
 Sunny Hills
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system 's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
Sunny Hills
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission
 Schedule: A-12
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	102,569	104,669	113,069	113,069	113,069	118,669	120,096	122,896	129,896	131,579	139,229	139,929	180,045	125,291
2	Meter Fees	6,463	6,733	7,813	7,813	7,813	8,533	8,533	8,893	9,793	9,973	10,963	11,053	11,143	8,886
3	Main Extension Charge	25,285	25,714	27,430	27,430	27,430	28,574	28,574	29,146	30,576	30,862	35,768	36,214	36,660	29,974
4	Service Installation Fees	33,569	34,907	40,259	40,259	40,259	43,827	43,827	45,611	50,071	50,963	52,536	52,679	52,822	44,738
5	Total Cash CIAC	167,887	172,024	188,572	188,572	188,572	199,604	201,031	206,547	220,337	223,378	238,497	239,876	280,670	208,889
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	167,887	172,024	188,572	188,572	188,572	199,604	201,031	206,547	220,337	223,378	238,497	239,876	280,670	208,889
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172	2,172
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	225	225	225	225	225	225	225	225	225	225	225	225	225	225
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
 Sunny Hills
 Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-12
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	180,045	187,991	194,991	161,369	162,069	162,069	162,555	162,555	162,555	163,041	163,041	163,041	163,527	168,373
2	Meter Fees	11,143	11,773	12,673	14,023	14,113	14,113	14,176	14,176	14,176	14,239	14,239	14,239	14,302	13,645
3	Main Extension Charge	36,660	39,782	44,242	50,932	51,378	51,378	51,688	51,688	51,688	51,998	51,998	51,998	52,308	49,057
4	Service Installation Fees	52,822	53,823	55,253	57,398	57,541	57,541	57,640	57,640	57,640	57,739	57,739	57,739	57,838	56,796
5	Total Cash CIAC	280,670	293,369	307,159	283,723	285,102	285,102	286,060	286,060	286,060	287,018	287,018	287,018	287,976	287,872
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	280,670	293,369	307,159	283,723	285,102	285,102	286,060	286,060	286,060	287,018	287,018	287,018	287,976	287,872
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	2,172	2,172	2,172	2,172	2,172	2,172	3,906	3,906	3,906	5,639	5,639	5,639	7,372	3,772
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	225	225	225	225	225	225	865	865	865	1,505	1,505	1,505	2,145	816
16	Service Installation Fees	0	0	0	0	0	0	227	227	227	453	453	453	680	209
17	Total Cash CIAC	2,397	2,397	2,397	2,397	2,397	2,397	4,997	4,997	4,997	7,597	7,597	7,597	10,197	4,797
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	2,397	2,397	2,397	2,397	2,397	2,397	4,997	4,997	4,997	7,597	7,597	7,597	10,197	4,797

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
Sunny Hills
Docket No. 060368-WS
Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-12
Page: 5 of 5
Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	163,527	163,527	163,527	172,277	172,277	172,277	181,027	181,027	181,027	189,777	189,777	189,777	198,527	178,335
2	Meter Fees	14,302	14,302	14,302	15,427	15,427	15,427	16,552	16,552	16,552	17,677	17,677	17,677	18,802	16,206
3	Main Extension Charge	52,308	52,308	52,308	57,883	57,883	57,883	63,458	63,458	63,458	69,033	69,033	69,033	74,608	61,743
4	Service Installation Fees	57,838	57,838	57,838	59,626	59,626	59,626	61,414	61,414	61,414	63,202	63,202	63,202	64,990	60,864
5	Total Cash CIAC	287,976	287,976	287,976	305,214	305,214	305,214	322,452	322,452	322,452	339,690	339,690	339,690	356,928	317,148
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	287,976	287,976	287,976	305,214	305,214	305,214	322,452	322,452	322,452	339,690	339,690	339,690	356,928	317,148
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	7,372	7,372	7,372	10,622	10,622	10,622	13,872	13,872	13,872	17,122	17,122	17,122	20,372	12,872
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,145	2,145	2,145	3,345	3,345	3,345	4,545	4,545	4,545	5,745	5,745	5,745	6,945	4,176
16	Service Installation Fees	680	680	680	1,105	1,105	1,105	1,530	1,530	1,530	1,955	1,955	1,955	2,380	1,399
17	Total Cash CIAC	10,197	10,197	10,197	15,072	15,072	15,072	19,947	19,947	19,947	24,822	24,822	24,822	29,697	18,447
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	10,197	10,197	10,197	15,072	15,072	15,072	19,947	19,947	19,947	24,822	24,822	24,822	29,697	18,447

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

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-13
Page: 1 of 2
Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance	_____	_____
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance	_____	_____
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance	_____	_____
	1996		
11	Additions		
12	Adjustments		
13	12/31/96 Balance	_____	_____
	1997		
14	Additions		
15	Adjustments		
16	12/31/97 Balance	_____	_____
	1998		
17	Additions		
18	Adjustments		
19	12/31/98 Balance	_____	_____
	1999		
20	Additions		
21	Adjustments		
22	12/31/99 Balance	_____	_____

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

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-13
Page: 2 of 2
Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
2001			
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
2002			
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
2003			
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	62,283	1,401
2004			
35	Additions	1,678	73
36	Adjustments	0	0
37	12/31/04 Balance	63,961	1,474
2005			
38	Additions	4,248	146
39	Adjustments	0	0
40	12/31/05 Balance	68,209	1,620
2006			
41	Additions	7,139	127
42	Adjustments	0	0
43	12/31/06 Balance	75,348	1,747
2007			
44	Additions	8,962	800
45	Adjustments	0	0
46	12/31/07 Balance	84,309	2,547

Supporting Schedules: A-12 (pp 2-5)

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Sunny Hills
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission
 Schedule: A-14
 Page: 1 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected rate Year 2007		
		Adjusted Balance	Non-Used %	Useful Adjusted	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
WATER										
Cash										
1	Water Treatment Equipment	42,469	0.00%	0	46,319	0.00%	0	50,813	0.00%	0
2	Meter Fees	3,261	0.00%	0	3,846	0.00%	0	4,591	0.00%	0
3	Main Extension Charge	6,653	0.00%	0	7,564	0.00%	0	9,003	0.00%	0
4	Service Installation Fees	13,555	0.00%	0	13,888	0.00%	0	15,266	0.00%	0
5	Total Cash	65,938		0	71,616		0	79,673		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	65,938		0	71,616		0	79,673		0
SEWER										
Cash										
13	Treatment & Disposal Equipment	1,451	0.00%	0	1,585	0.00%	0	1,925	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	96	0.00%	0	101	0.00%	0	144	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	16	0.00%	0
17	Total Cash	1,547		0	1,687		0	2,084		0
Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	1,547		0	1,687		0	2,084		0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
 Sunny Hills
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14
 Page: 2 of 5
 Preparer: Robert M. Griffin

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.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEWER															
Cash															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system 's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Sunny Hills
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14
 Page: 3 of 5
 Preparer: Robert M. Griffin

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 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	41,018	41,232	41,463	41,694	41,925	42,168	42,413	42,664	42,930	43,198	43,483	43,769	44,137	42,469
2	Meter Fees	3,052	3,080	3,113	3,145	3,178	3,213	3,249	3,286	3,327	3,368	3,414	3,460	3,507	3,261
3	Main Extension Charge	6,336	6,383	6,434	6,485	6,536	6,589	6,642	6,696	6,752	6,809	6,876	6,943	7,011	6,653
4	Service Installation Fees	13,555	13,555	13,555	13,555	13,555	13,555	13,555	13,555	13,555	13,555	13,555	13,555	13,555	13,555
5	Total Cash	63,961	64,250	64,565	64,879	65,194	65,525	65,859	66,201	66,564	66,931	67,328	67,727	68,209	65,938
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	63,961	64,250	64,565	64,879	65,194	65,525	65,859	66,201	66,564	66,931	67,328	67,727	68,209	65,938
SEWER															
Cash															
13	Treatment & Disposal Equipment	1,381	1,393	1,405	1,416	1,428	1,440	1,451	1,463	1,475	1,487	1,498	1,510	1,522	1,451
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	93	93	94	94	95	95	96	96	97	97	98	98	98	96
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	1,474	1,486	1,498	1,511	1,523	1,535	1,547	1,559	1,571	1,584	1,596	1,608	1,620	1,547
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	1,474	1,486	1,498	1,511	1,523	1,535	1,547	1,559	1,571	1,584	1,596	1,608	1,620	1,547

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Sunny Hills
 Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-14
 Page: 4 of 5
 Preparer: Robert M. Griffin

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 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	44,137	44,525	44,928	45,262	45,596	45,954	46,313	46,672	47,031	47,392	47,752	48,112	48,473	46,319
2	Meter Fees	3,507	3,556	3,608	3,667	3,726	3,784	3,843	3,903	3,962	4,021	4,080	4,140	4,199	3,846
3	Main Extension Charge	7,011	7,084	7,166	7,260	7,356	7,455	7,555	7,656	7,756	7,856	7,957	8,058	8,159	7,564
4	Service Installation Fees	13,555	13,555	13,555	13,555	13,555	13,675	13,795	13,915	14,035	14,155	14,276	14,396	14,516	13,888
5	Total Cash	68,209	68,720	69,258	69,744	70,233	70,869	71,507	72,146	72,784	73,424	74,065	74,705	75,348	71,616
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	68,209	68,720	69,258	69,744	70,233	70,869	71,507	72,146	72,784	73,424	74,065	74,705	75,348	71,616
SEWER															
Cash															
13	Treatment & Disposal Equipment	1,522	1,533	1,545	1,557	1,569	1,578	1,587	1,597	1,606	1,615	1,625	1,634	1,643	1,585
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	98	99	99	100	100	101	101	102	102	102	103	103	104	101
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	1,620	1,632	1,644	1,657	1,669	1,679	1,688	1,698	1,708	1,718	1,727	1,737	1,747	1,687
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	1,620	1,632	1,644	1,657	1,669	1,679	1,688	1,698	1,708	1,718	1,727	1,737	1,747	1,687

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Sunny Hills
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-14
 Page: 5 of 5
 Preparer: Robert M. Griffin

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 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	48,473	48,839	49,206	49,592	49,978	50,364	50,770	51,175	51,581	52,006	52,432	52,857	53,302	50,813
2	Meter Fees	4,199	4,259	4,318	4,383	4,447	4,511	4,580	4,649	4,718	4,792	4,865	4,939	5,017	4,591
3	Main Extension Charge	8,159	8,284	8,408	8,546	8,684	8,822	8,973	9,124	9,275	9,440	9,604	9,768	9,946	9,003
4	Service Installation Fees	14,516	14,637	14,757	14,882	15,006	15,130	15,258	15,386	15,514	15,646	15,777	15,909	16,044	15,266
5	Total Cash	75,348	76,019	76,690	77,403	78,115	78,827	79,581	80,335	81,088	81,883	82,678	83,473	84,309	79,673
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	75,348	76,019	76,690	77,403	78,115	78,827	79,581	80,335	81,088	81,883	82,678	83,473	84,309	79,673
SEWER															
Cash															
13	Treatment & Disposal Equipment	1,643	1,674	1,705	1,749	1,793	1,837	1,895	1,953	2,010	2,081	2,153	2,224	2,309	1,925
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	104	108	112	118	124	130	139	147	155	166	177	187	200	144
16	Service Installation Fees	0	1	3	5	8	10	14	17	20	25	29	33	38	16
17	Total Cash	1,747	1,783	1,819	1,872	1,925	1,978	2,047	2,117	2,186	2,272	2,358	2,444	2,547	2,084
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	1,747	1,783	1,819	1,872	1,925	1,978	2,047	2,117	2,186	2,272	2,358	2,444	2,547	2,084

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Projected Test Years Ending 12/31/06 & 12/31/07

Schedule: A-15

Page: 1 of 1

Preparer: Robert M. Griffin

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	8.85%	8.85%

Note: AFUDC has not been applied to balances closed to Utility Plant in Service for years prior to 2006. The above rate has been applied to selected qualifying projects beginning January 1, 2006 based on an AFUDC filing with the Florida Public Service Commission dated October 19, 2006. This rate remains in effect until a Corporate Restructuring takes effect based on the company's October 2, 2006 Consolidated Filing. Subsequent AFUDC rate changes will result from future filings with the PSC.

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

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

Schedule: A-16
Page: 1 of 1
Preparer: Robert M. 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.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
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Not Applicable. Advances For Constructuon are not being and have not been collected.

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

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.

Schedule: A-17

Page: 1 of 1

Preparer: Robert M. Griffin

Line No.	(1) Description	(2) Historical Test Year 2005 Average	(3) Intermediate Year 2006 Average	(4) Projected Rate Year 2007 Average
Balance Sheet Accounts				
For All Systems:				
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	TOTAL CURRENT ASSETS	<u>2,166,818</u>	<u>2,158,355</u>	<u>2,728,017</u>
Less:				
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	<u>647,472</u>	<u>1,354,396</u>	<u>1,527,768</u>
Total Working Capital Balance Sheet				
13	Accounts- All Systems	<u>1,519,346</u>	<u>803,960</u>	<u>1,200,249</u>
Allocation for this System:				
Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..				
14	Allocation Percentage - Water	1.400%	1.400%	1.400%
15	Assets Allocated - Water (line 7 x line 14)	30,336	30,217	38,193
16	Liabilities Allocated - Water (line 12 x line 14)	9,065	18,962	21,389
17	Allocation Percentage - Sewer	0.486%	0.486%	0.486%
18	Assets Allocated - Sewer (line 7 x line 17)	10,521	10,480	13,246
19	Liabilities Allocated - Sewer (line 12 x line 17)	3,144	6,576	7,418
Direct Assignment of CWC Accounts:				
Deferred Rate Case Expense				
20	Water	4,228	13,728	30,473
21	Sewer	1,466	4,761	10,569
Other Regulatory Assets				
22	Water	9,910	9,415	8,424
23	Sewer	34,568	32,841	29,384
Other Deferred Debits				
24	Water	0	0	0
25	Sewer	0	0	0
Total Balance Sheet CWC-this system				
26	Water (Lines 15-16+20+22+24)	<u>35,409</u>	<u>34,398</u>	<u>55,700</u>
27	Sewer (Lines 18-19+21+23+25)	<u>43,412</u>	<u>41,505</u>	<u>45,780</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Test Year Ended: 2005
 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 3
 Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) 12/31/04	(3) 1/31/05	(4) 2/28/05	(5) 3/31/05	(6) 4/30/05	(7) 5/31/05	(8) 6/30/05	(9) 7/31/05	(10) 8/31/05	(11) 9/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1	Utility Plant	72,950,136	72,950,136	72,950,136	71,913,317	72,453,874	72,716,902	72,740,118	72,745,554	72,793,037	72,844,085	72,571,168	72,641,242	74,040,794	72,793,115
2	Construction Work in Progress	1,811,581	1,850,284	2,103,492	3,006,366	2,981,605	3,110,516	4,264,021	4,945,503	5,361,503	5,698,734	6,644,403	8,983,714	10,504,654	4,712,798
3	Utility Plant Acquisition	(11,572)	(11,621)	(11,584)	(11,547)	(11,510)	(11,473)	(11,436)	(11,399)	(11,362)	(11,325)	(11,288)	(11,251)	(1,056,914)	(91,868)
4	GROSS UTILITY PLANT	74,750,145	74,788,799	75,042,044	74,908,136	75,423,969	75,815,946	76,992,703	77,679,658	78,143,178	78,531,494	79,204,283	81,613,704	83,488,534	77,414,046
5	Less: Accumulated Depreciation	(24,978,029)	(25,173,813)	(25,375,464)	(25,483,914)	(25,642,253)	(25,801,460)	(26,152,719)	(26,360,444)	(26,541,969)	(26,748,897)	(26,437,500)	(26,644,929)	(27,117,048)	(26,035,264)
6	NET UTILITY PLANT	49,772,116	49,614,986	49,666,580	49,424,222	49,781,716	50,014,486	50,839,985	51,319,214	51,601,209	51,782,597	52,766,783	54,968,775	56,371,486	51,378,781
7	OTHER PHYSICAL PROPERTY	2,007,361	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	2,000,566
8	Cash	3,477	3,477	3,477	0	0	0	(24)	0	0	0	0	0	0	801
9	Accounts Receivable Customer	1,815,677	1,614,863	1,784,975	1,576,855	1,818,013	1,773,654	1,673,614	1,605,553	1,482,366	1,495,775	1,196,584	1,168,243	1,208,001	1,554,936
10	Allowance for Bad Debts	(319,546)	(229,818)	(237,436)	(268,058)	(280,819)	(282,063)	(271,710)	(248,014)	(240,092)	(42,343)	(38,808)	(27,757)	(35,188)	(193,973)
11	Accounts Receivable Other	3,956	2,150	2,150	2,150	1,000	1,000	1,000	1,000	1,000	4,741	1,659	10,151	17,983	3,842
12	Materials & Supplies	14,693	14,693	14,693	14,693	14,693	14,693	14,693	12,881	12,881	0	0	0	0	9,893
13	Temporary Investments	51,742	56,812	47,883	30,215	30,215	30,215	22,661	22,661	15,107	15,107	15,107	7,554	7,554	27,141
14	Unbilled Revenue	655,756	671,431	665,719	632,217	666,946	658,976	636,726	636,726	636,726	632,224	623,159	640,757	596,599	642,613
15	Prepayments	111,578	124,542	111,290	126,641	127,376	132,007	105,322	114,345	160,330	125,120	136,081	131,107	134,962	126,208
16	TOTAL CURRENT ASSETS	2,337,334	2,258,151	2,392,752	2,114,714	2,377,424	2,328,482	2,182,282	2,145,152	2,068,319	2,230,625	1,933,783	1,930,054	1,929,910	2,171,460
17	Prelim Survey & Investigation Chgs	4,240	4,240	4,240	16,045	18,325	18,325	15,100	18,275	20,205	18,595	18,595	18,595	18,595	14,875
18	Deferred Rate Case Expense	254,016	247,871	267,224	299,338	335,456	401,769	410,728	432,807	447,113	470,506	489,534	498,134	520,603	390,392
19	Regulatory Assets	1,959,931	1,924,301	1,888,671	1,853,041	1,817,411	1,781,781	1,746,151	1,695,602	1,670,504	1,645,407	1,620,309	1,595,211	1,570,114	1,751,418
20	Other Deferred Debits	169,174	165,945	175,864	181,223	194,537	193,495	195,247	222,430	189,991	367,569	356,460	306,152	302,077	232,320
21	RWIP	0	0	0	0	0	(13,780)	(13,780)	(13,780)	(15,280)	(21,630)	(21,630)	(21,630)	(8,430)	(9,995)
22															
23															
24	TOTAL DEFERRED DEBITS	2,387,360	2,342,357	2,335,998	2,349,647	2,365,728	2,381,590	2,353,446	2,355,334	2,312,533	2,480,447	2,463,268	2,396,461	2,402,958	2,379,010
25	TOTAL ASSETS	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
Test Year Ended: 2006
Historical [] Projected [X]

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

Schedule: A-18
Page: 2 of 3
Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year Enc 12/31/06	(15) Average Balance
1	Utility Plant	74,040,794	74,655,534	74,893,273	75,399,796	75,436,181	77,417,336	77,249,303	76,976,721	76,950,257	77,272,592	77,282,592	78,012,592	90,892,592	77,421,505
2	Construction Work in Progress	10,504,654	10,311,539	11,141,392	12,394,416	13,848,877	13,446,934	13,706,283	14,892,529	15,815,014	16,576,655	16,576,655	16,576,655	9,576,655	13,489,866
3	Utility Plant Acquisition	(1,056,914)	(1,052,167)	(1,047,420)	(2,491,666)	(2,472,276)	(2,452,887)	(2,433,498)	(2,414,109)	(2,394,720)	(2,375,331)	(2,355,942)	(2,336,553)	(2,317,164)	(2,092,357)
4	GROSS UTILITY PLANT	83,488,534	83,914,906	84,987,246	85,302,546	86,812,782	88,411,384	88,522,088	89,455,141	90,370,551	91,473,916	91,503,305	92,252,694	98,152,083	88,819,014
5	Less: Accumulated Depreciation	(27,117,048)	(27,337,985)	(27,565,528)	(28,735,457)	(28,979,537)	(29,280,240)	(29,182,911)	(29,149,185)	(29,329,139)	(29,809,589)	(30,034,997)	(30,262,533)	(29,727,637)	(28,962,445)
6	NET UTILITY PLANT	56,371,486	56,576,921	57,421,717	56,567,089	57,833,245	59,131,143	59,339,177	60,305,956	61,041,412	61,664,327	61,468,309	61,990,161	68,424,447	59,856,569
7	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	2,000,000	2,000,000
8	Cash	0	0	0	(25,297)	(19,291)	(12,445)	(14,829)	46,112	101,862	40,714	25,000	25,000	25,000	14,756
9	Accounts Receivable Customer	1,208,001	1,353,476	1,404,317	1,259,539	1,528,336	1,316,267	1,387,814	1,311,640	1,209,048	1,396,400	1,419,184	1,419,184	1,419,184	1,356,338
10	Allowance for Bad Debts	(35,188)	(34,469)	(23,650)	(19,487)	(21,808)	(27,403)	(26,754)	(31,854)	(30,098)	(32,831)	(29,122)	(29,122)	(29,122)	(28,531)
11	Accounts Receivable Other	17,983	27,047	10,905	20,871	13,169	20,176	10,842	12,216	17,103	17,707	0	0	0	12,925
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	7,554	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	581
14	Unbilled Revenue	596,599	684,821	689,920	686,114	752,018	710,160	707,524	678,101	658,971	690,529	730,982	730,982	730,982	695,977
15	Prepayments	134,962	113,059	108,716	112,645	106,078	138,213	136,550	143,652	166,987	161,023	140,000	140,000	140,000	133,991
16	TOTAL CURRENT ASSETS	1,929,910	2,143,933	2,190,207	2,034,384	2,358,501	2,144,968	2,201,147	2,159,867	2,123,873	2,273,542	2,286,044	2,286,044	2,286,044	2,186,036
17	Prelim Survey & Investigation Chgs	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	0	0	0	14,304
18	Deferred Rate Case Expense	520,603	542,441	551,416	562,099	578,182	602,932	631,379	786,460	835,947	878,906	973,333	1,142,760	1,262,187	759,127
19	Regulatory Assets	1,570,114	1,545,016	1,519,918	2,231,106	2,194,560	2,158,015	2,121,469	2,084,923	2,048,377	2,011,831	1,975,285	1,938,739	1,902,193	1,946,273
20	Other Deferred Debits	302,077	327,468	309,455	298,726	289,362	294,932	293,460	304,833	328,477	395,097	354,757	314,417	274,077	314,395
21	RWIP	(8,430)	(13,630)	(13,630)	(13,630)	(13,630)	0	0	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	0	(5,419)
22															
23															
24	TOTAL DEFERRED DEBITS	2,402,958	2,419,890	2,385,755	3,096,896	3,067,070	3,074,474	3,064,903	3,193,311	3,229,896	3,302,929	3,301,876	3,394,417	3,438,458	3,028,679
25	TOTAL ASSETS	62,704,354	63,140,744	63,997,679	63,698,369	65,258,816	66,350,585	66,605,226	67,659,134	68,395,181	69,240,798	69,056,228	69,670,622	76,148,948	67,071,284

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Test Year Ended: 2007
 Historical [] Projected [X]

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

Schedule: A-18
 Page: 3 of 3
 Preparer: Robert M. Griffin

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) Test Year Enc 12/31/07	(15) Average Balance
1	Utility Plant	90,892,592	94,922,592	94,962,592	95,857,592	95,952,592	96,027,592	97,917,592	97,957,592	98,477,592	99,412,592	99,442,592	99,472,592	100,342,592	97,049,130
2	Construction Work in Progress	9,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,884,347
3	Utility Plant Acquisition	(2,317,164)	(2,297,775)	(2,278,386)	(2,258,997)	(2,239,608)	(2,220,219)	(2,200,830)	(2,181,441)	(2,162,052)	(2,142,663)	(2,123,274)	(2,103,885)	(2,084,496)	(2,200,830)
4	GROSS UTILITY PLANT	98,152,083	98,201,472	98,260,861	99,175,250	99,289,639	99,384,028	101,293,417	101,352,806	101,892,195	102,846,584	102,895,973	102,945,362	103,834,751	100,732,648
5	Less: Accumulated Depreciation	(29,727,637)	(30,004,494)	(30,281,468)	(30,456,053)	(30,730,915)	(31,010,995)	(31,136,588)	(31,422,298)	(31,699,524)	(31,874,478)	(32,164,519)	(32,454,647)	(32,642,313)	(31,200,456)
6	NET UTILITY PLANT	68,424,447	68,196,978	67,979,393	68,719,197	68,558,725	68,373,033	70,156,829	69,930,508	70,192,671	70,972,107	70,731,455	70,490,715	71,192,439	69,532,192
7	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	2,000,000	2,000,000
8	Cash	25,000	16,667	8,333	0	0	0	0	0	0	0	0	0	0	3,846
9	Accounts Receivable Customer	1,419,184	1,573,747	1,739,494	1,720,055	1,881,243	1,826,816	1,799,594	1,716,980	1,701,794	1,758,198	1,785,877	1,791,085	1,797,171	1,731,634
10	Allowance for Bad Debts	(29,122)	(32,293)	(35,694)	(35,296)	(38,603)	(37,486)	(36,928)	(35,232)	(34,921)	(36,078)	(36,646)	(36,753)	(36,878)	(35,533)
11	Accounts Receivable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
14	Unbilled Revenue	730,982	810,593	895,965	885,953	968,976	940,942	926,921	884,369	876,547	905,599	919,856	922,538	925,673	891,916
15	Prepayments	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
16	TOTAL CURRENT ASSETS	2,286,044	2,508,714	2,748,097	2,710,712	2,951,615	2,870,271	2,829,586	2,706,116	2,683,420	2,767,718	2,809,086	2,816,869	2,825,965	2,731,863
17	Prelim Survey & Investigation Chgs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Deferred Rate Case Expense	1,262,187	1,337,344	1,393,229	1,424,114	1,455,000	1,485,885	1,516,770	1,547,656	1,578,541	1,566,980	1,522,866	1,478,751	1,434,636	1,461,843
19	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,555	1,756,010	1,719,464	1,682,918	1,646,372	1,609,826	1,573,280	1,536,734	1,500,188	1,463,642	1,682,918
20	Other Deferred Debits	274,077	271,744	269,410	267,077	264,744	262,410	260,077	257,744	255,410	253,077	250,744	248,410	246,077	260,077
21	RWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22															
23															
24	TOTAL DEFERRED DEBITS	3,438,458	3,474,735	3,491,741	3,483,747	3,475,753	3,467,759	3,459,765	3,451,771	3,443,777	3,393,337	3,310,343	3,227,349	3,144,355	3,404,838
25	TOTAL ASSETS	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
Test Year Ended: 2005
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 3
Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/04	(3) 1/31/05	(4) 2/28/05	(5) 3/31/05	(6) 4/30/05	(7) 5/31/05	(8) 6/30/05	(9) 7/31/05	(10) 8/31/05	(11) 9/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital											3,396,411	3,396,411	6,927,553	1,055,413
4	Retained Earnings	(14,801,624)	(14,709,858)	(14,656,402)	(14,638,887)	(14,483,792)	(14,438,060)	(14,466,151)	(14,473,470)	(14,667,845)	(14,568,454)	(14,570,913)	(14,659,171)	(14,614,037)	(14,596,051)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	37,923,118	38,014,884	38,068,340	38,085,855	38,240,950	38,286,681	38,258,591	38,251,271	38,056,897	38,156,288	41,550,240	41,461,982	45,038,257	39,184,104
7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Accounts Payable	1,003,999	55,136	212,005	175,410	141,251	150,167	168,509	77,068	77,898	285,925	689,364	1,288,015	1,467,620	445,567
9	Accts & Int. Payable-Assoc Cos	1,195,311	1,816,001	1,504,799	1,263,685	1,760,535	1,539,120	2,401,733	3,002,592	3,312,695	3,197,336	(3,739)	2,211,744	0	1,784,755
10	Customer Deposits	566,194	563,075	567,855	575,841	583,474	589,151	579,781	581,790	589,578	591,713	599,513	604,418	625,567	585,996
11	Accrued Taxes	(574,975)	(605,149)	(419,810)	(278,010)	(212,845)	(93,342)	(32,296)	(123,716)	(128,804)	24,563	73,838	(631,904)	(324,416)	(255,913)
12	Accrued Interest	15,804	12,270	13,697	11,141	5,265	7,110	9,152	11,343	12,658	14,736	16,924	19,202	17,385	12,822
13	Accrued Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Misc. Current & Accrued Liabilities	605,374	616,560	694,676	295,474	287,816	301,124	326,905	418,091	479,975	374,101	394,465	468,901	521,482	444,996
15	TOTAL CURRENT & ACC LIABILITIES	2,811,707	2,457,893	2,573,223	2,043,541	2,565,496	2,493,331	3,453,784	3,967,169	4,344,001	4,488,373	1,770,365	3,960,377	2,307,638	3,018,223
16	Other Deferred Credits & Oper. Reserves	14,300	14,300	14,300	14,300	14,300	14,300	0	0	0	0	0	0	0	6,600
17	Contributions in Aid of Construction	24,893,071	24,913,354	24,974,314	25,018,316	25,018,316	25,285,204	25,329,684	25,331,370	25,375,013	25,706,598	25,769,915	25,863,472	26,035,036	25,347,205
18	Less: Accum Amort of CIAC	(9,474,261)	(9,521,175)	(9,571,083)	(9,609,666)	(9,650,430)	(9,691,195)	(10,002,582)	(10,066,347)	(10,130,086)	(10,193,825)	(10,262,923)	(10,326,776)	(10,525,056)	(9,925,031)
19	Accumulated Deferred Income Taxes	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	(151,521)	298,717
20	Total CIAC & Def Taxes	15,755,047	15,728,416	15,739,467	15,744,886	15,704,122	15,930,246	15,663,338	15,601,260	15,581,164	15,849,010	15,843,229	15,872,932	15,358,459	15,720,890
21	TOTAL EQUITY CAPITAL & LIABILITIES	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Test Year Ended 2006
 Historical [] Projected [X]

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

Schedule: A-19
 Page: 2 of 3
 Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	6,927,553	6,931,392	8,171,620	8,996,527	8,352,772	9,347,932	10,155,891	11,158,353	11,971,525	11,677,611	(8,243,785)	(7,013,863)	(4,849,688)	5,660,295
4	Retained Earnings	(14,614,037)	(14,434,244)	(14,317,005)	(14,220,746)	(14,086,928)	(14,081,027)	(14,002,606)	(13,999,732)	(13,996,858)	(13,993,984)	(13,920,854)	(13,847,723)	(13,774,593)	(14,099,257)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	45,038,257	45,221,891	46,579,358	47,500,523	46,990,586	47,991,646	48,878,027	49,883,363	50,699,409	50,408,369	30,560,103	31,863,156	34,100,461	44,285,781
7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	20,163,348	20,163,348	22,733,641	4,850,795
8	Accounts Payable	1,467,620	588,143	352,026	361,616	632,190	803,444	397,975	782,029	741,362	698,018	525,000	525,000	525,000	646,110
9	Accts & Int. Payable-Assoc Cos	0	1,236,389	822,812	(662,984)	990,233	803,106	898,341	724,883	705,606	996,372	750,000	750,000	750,000	674,212
10	Customer Deposits	625,567	632,356	629,657	624,200	626,598	634,358	623,482	600,000	600,000	600,000	600,000	600,000	600,000	615,094
11	Accrued Taxes	(324,416)	(327,377)	(147,644)	(38,433)	124,128	233,054	155,389	42,070	168,641	938,167	958,212	312,212	1,781,680	298,129
12	Accrued Interest	17,385	13,635	13,056	12,566	5,686	7,730	10,144	17,385	17,385	17,385	17,385	17,385	17,385	14,193
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	521,482	450,083	476,753	336,125	357,110	403,902	376,263	420,862	351,297	344,148	321,500	356,500	431,500	395,963
15	TOTAL CURRENT & ACC LIABILITIES	2,307,638	2,593,229	2,146,660	633,089	2,735,945	2,885,595	2,461,594	2,587,229	2,584,291	3,594,090	3,172,097	2,561,097	4,105,565	2,643,701
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,035,036	26,065,848	26,094,056	26,483,709	26,522,798	26,552,878	26,421,227	26,509,977	26,601,147	26,462,949	26,462,949	26,462,949	26,612,949	26,406,806
18	Less: Accum Amort of CIAC	(10,525,056)	(10,588,703)	(10,670,874)	(10,767,430)	(10,838,993)	(10,928,013)	(11,004,101)	(11,081,163)	(11,158,225)	(11,235,884)	(11,348,462)	(11,432,899)	(11,517,815)	(11,007,509)
19	Accumulated Deferred Income Taxes	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	1,757,224	(4,694)
20	Total CIAC & Def Taxes	15,358,459	15,325,624	15,271,661	15,564,758	15,532,284	15,473,344	15,265,605	15,188,543	15,111,481	15,238,339	15,160,680	15,083,022	15,209,283	15,291,006
21	TOTAL EQUITY CAPITAL & LIABILITIES	62,704,354	63,140,744	63,997,679	63,698,369	65,258,815	66,350,585	66,605,227	67,659,135	68,395,181	69,240,798	69,056,228	69,670,621	76,148,948	67,071,283

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

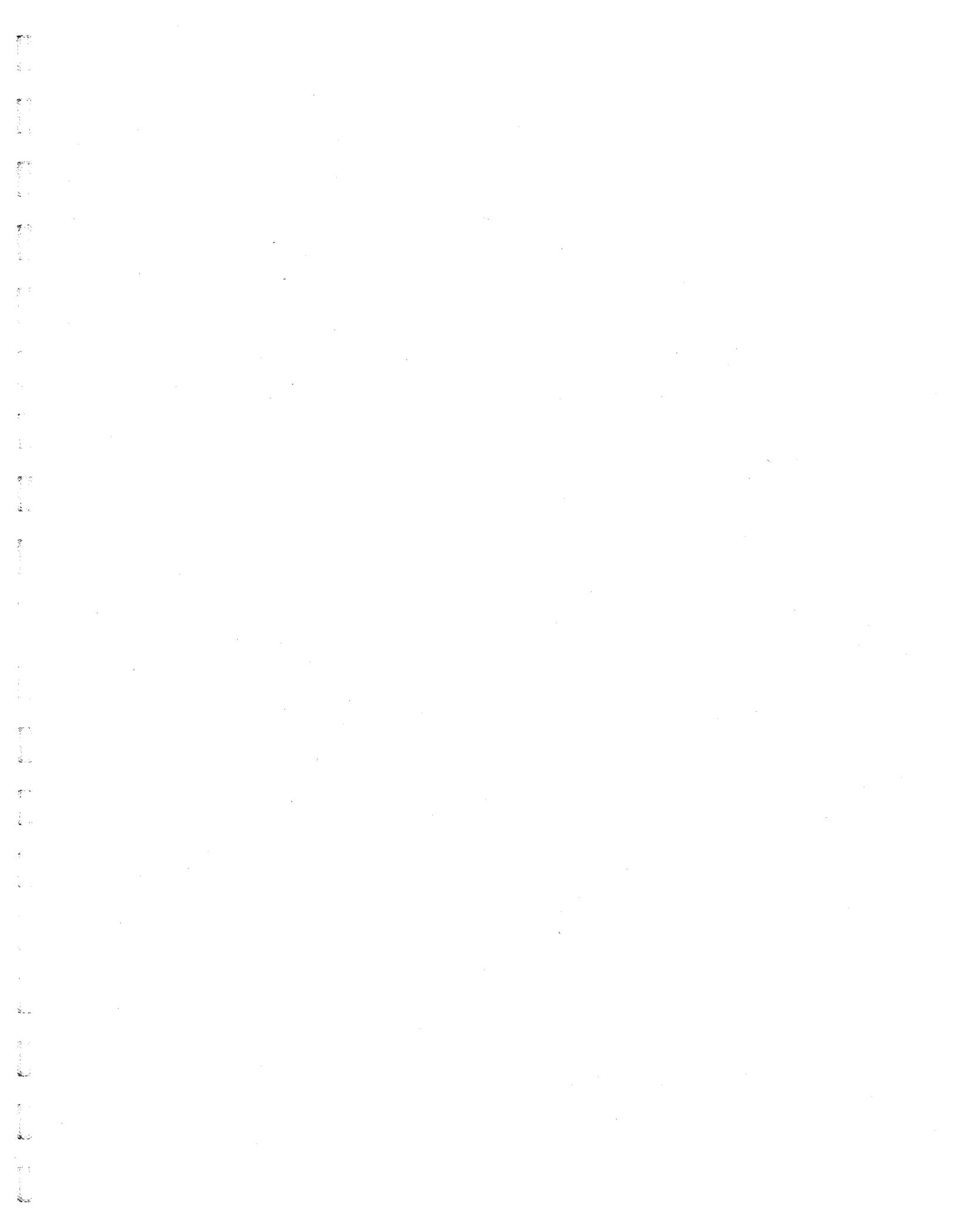
Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Test Year Ended 2007
 Historical [] Projected [X]

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

Schedule: A-19
 Page: 3 of 3
 Preparer: Robert M. Griffin

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) Test Year End 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	(4,849,688)	(4,978,068)	(5,301,355)	(5,213,296)	(5,196,875)	(5,855,930)	(4,968,251)	(5,471,716)	(5,529,259)	(5,257,893)	(5,762,795)	(5,662,552)	(3,136,939)	(5,168,047)
4	Retained Earnings	(13,774,593)	(13,574,593)	(13,374,593)	(13,174,593)	(12,974,593)	(12,774,593)	(12,574,593)	(12,374,593)	(12,174,593)	(11,974,593)	(11,774,593)	(11,574,593)	(13,847,516)	(12,764,817)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	34,100,461	34,172,081	34,048,794	34,336,853	34,553,274	34,094,219	35,181,898	34,878,433	35,020,890	35,492,256	35,187,354	35,487,597	35,740,287	34,791,877
7	TOTAL LONG TERM DEBT	22,733,641	22,733,641	22,733,641	22,891,235	22,891,235	22,891,235	23,454,599	23,454,599	23,454,599	23,661,504	23,661,504	23,661,504	23,826,858	23,234,600
8	Accounts Payable	525,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	409,615
9	Accts & Int. Payable-Assoc Cos	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
10	Customer Deposits	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
11	Accrued Taxes	1,781,680	249,650	451,011	650,567	552,672	755,688	672,753	640,576	871,605	818,952	935,176	352,053	288,750	693,933
12	Accrued Interest	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	431,500	472,587	500,591	352,931	374,965	424,097	395,076	441,905	368,862	361,355	337,575	374,325	453,075	406,834
15	TOTAL CURRENT & ACC LIABILITIES	4,105,565	2,489,622	2,718,986	2,770,883	2,695,022	2,947,169	2,835,214	2,849,866	3,007,852	2,947,693	3,040,136	2,493,763	2,509,210	2,877,768
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,612,949	26,612,949	26,612,949	26,877,949	26,877,949	26,877,949	27,142,949	27,142,949	27,142,949	27,407,949	27,407,949	27,407,949	27,672,949	27,061,411
18	Less: Accum Amort of CIAC	(11,517,815)	(11,602,976)	(11,688,138)	(11,774,147)	(11,860,157)	(11,946,166)	(12,033,024)	(12,119,881)	(12,206,738)	(12,294,444)	(12,382,149)	(12,469,855)	(12,558,408)	(12,034,915)
19	Accumulated Deferred Income Taxes	1,757,224	1,775,110	1,792,997	1,810,884	1,828,770	1,846,657	1,864,543	1,882,430	1,900,317	1,918,203	1,936,090	1,953,976	1,971,863	1,864,543
20	Total CIAC & Def Taxes	15,209,283	16,785,083	16,717,808	16,914,685	16,846,562	16,778,440	16,974,469	16,905,498	16,836,527	17,031,708	16,961,889	16,892,070	17,086,404	16,764,648
23	TOTAL EQUITY CAPITAL & LIABILITIES	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892



**Sunny Hills
NET OPERATING INCOME**

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Schedule of Water Net Operating Income

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007

Schedule: B-1
 Page: 1 of 1
 Preparer: Jack Schreyer

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 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	189,612	447	190,059	25,093	215,153	18,668	233,820	99,688	333,509	B-4
2	Operation & Maintenance	140,650	4,365	145,015	(203)	144,812	42,427	187,238	1,472	188,711	B-5
3	Depreciation, net of CIAC Amort.,U&U	0	18,349	18,349	5,445	23,794	17,948	41,742	0	41,742	B-13
4	Amortization	0	0	0	3,457	3,457	0	3,457	0	3,457	B-3
5	Taxes Other Than Income	27,068	(9,681)	17,387	7,960	25,346	5,126	30,472	4,486	34,958	B-15
6	Provision for Income Taxes	8,446	5,502	13,948	(3,479)	10,469	(21,529)	(11,060)	31,077	20,017	C-1
7	OPERATING EXPENSES	176,163	18,535	194,698	13,180	207,878	43,971	251,850	37,035	288,885	
8	NET OPERATING INCOME	13,449	(18,088)	(4,639)	11,913	7,275	(25,304)	(18,029)	62,653	44,624	
9	RATE BASE	0	225,562	225,562	5,186	230,747	329,368	560,116		560,116	A-1
10	RATE OF RETURN	-		-2.06%						7.97%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: B-2

Page: 1 of 1

Preparer: Jack Schreyer

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 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	89,525	1,157	90,683	3,132	93,815	5,283	99,097	38,316	137,413	B-4
2	Operation & Maintenance	77,007	1,490	78,497	(5,482)	73,015	12,301	85,316	566	85,882	B-6
3	Depreciation, net of CIAC Amort.,U&U	0	8,700	8,700	1,570	10,270	5,395	15,665	0	15,665	B-14
4	Amortization	0	0	0	991	991	0	991	0	991	B-3
5	Taxes Other Than Income	10,887	(1,903)	8,984	1,528	10,512	1,247	11,759	1,724	13,484	B-15
6	Provision for Income Taxes	466	(2,086)	(1,621)	1,157	(463)	(5,993)	(6,456)	13,049	6,593	C-1
7	OPERATING EXPENSES	88,360	6,201	94,561	(236)	94,324	12,951	107,275	15,339	122,614	
8	NET OPERATING INCOME	1,165	(5,043)	(3,878)	3,368	(509)	(7,669)	(8,178)	22,977	14,799	
9	RATE BASE	0	122,087	122,087	4,082	126,169	60,586	186,755		186,755	A-2
10	RATE OF RETURN			-3.18%						7.92%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005

Schedule: B-3
 Page: 1 of 5
 Preparer: Jack Schreyer

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.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2005				
1	A. REVENUES			E-2
2	To reconcile booked revenues with billing analysis	447	1,157	
3	TOTAL	447	1,157	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Materials & Supplies	0	0	
				Remove non-recurring hurricane expense from prior periods.
7	Contractual Services - Legal	648	221	
				2004 Accrual true up - Non-recurring
8	Contractual Services - Other	0	0	
				Remove non-recurring hurricane expense from prior periods.
9	Transportation Expenses	445	152	
				Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.
10	Bad Debt Expense	2,349	802	
				Out of Period Bad Debt accrual true-up
11	Miscellaneous Expense	922	315	
				Non-recurring transfer from Parent to Utility
12	TOTAL	4,365	1,490	
13				
14	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
15	UPIS depreciation expense adjusted for PSC approved UPIS balances and PSC lives	52,748	8,764	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives	(4,248)	(64)	
17	TOTAL	48,500	8,700	
18		18,349		
19	D. AMORTIZATION			
20	-	0	0	
21	-	0	0	
22	TOTAL	0	0	
23				
24	E. TAXES OTHER THAN INCOME TAX			B-15
25	1. Payroll tax adjustment	0	0	
26	2. Property Tax adjustment for Future Use plant	(9,681)	(1,903)	
27	TOTAL	(9,681)	(1,903)	
28				
29	F. INCOME TAXES			
30	1. Income tax impact of the adjustments to per book income	5,502	(2,086)	C-1
31	TOTAL	5,502	(2,086)	
32				
33	TOTAL INCOME ADJUSTMENTS	49,133	7,358	
		18,982		

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

Schedule: B-3
 Page: 2 of 5
 Preparer: Jack Schreyer

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) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2006				
1	A. REVENUES			E-2, E-13
2	Customer growth	25,093	3,132	
3	TOTAL	25,093	3,132	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	2,910	(9,467)	
7	Salaries & Wages - Officers, Exec.	(130)	5	
8	Employee Pensions & Benefits	(5,913)	1,549	
9	Purchased Water / Sewer Treatment	(1,701)	322	
10	Sludge Removal Expense	0	648	
11	Purchased Power	1,181	367	
12	Fuel for Purchased Power	(159)	1,979	
13	Chemicals	(503)	(1,565)	
14	Materials & Supplies	129	396	
15	Contractual Services - Engineering	300	357	
16	Contractual Services - Accounting	(481)	(2,245)	
17	Contractual Services - Legal	3,878	1,196	
18	Contractual Services - Mgmt. Fees	(6,927)	(3,084)	
19	Contractual Services - Testing	1,915	(260)	
20	Contractual Services - Other	(2,651)	(691)	
21	Rental of Building/Real Prop.	(111)	(64)	
22	Rental of Equipment	(8)	514	
23	Transportation Expenses	(2,683)	(1,845)	
24	Insurance - Vehicle	(261)	(48)	
25	Insurance - General Liability	405	144	
26	Insurance - Workman's Comp.	(295)	(106)	
27	Insurance - Other	(173)	(95)	
28	Advertising Expense	(6)	(0)	
29	Reg. Comm. Exp. - Rate Case Amort.	0	0	
30	Reg. Comm. Exp. - Rate Case Other	0	0	
31	Bad Debt Expense	(2,237)	1,297	
32	Miscellaneous Expense	12,099	5,064	
33	Non-recurring 2005 Bonus True-up	167	57	
34	Purchased Power Rate Increase Pass Through	1,040	90	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	13	4	
36	TOTAL	(203)	(5,482)	
37				
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements	6,888	1,571	
40	CIAC amortization adjusted for additional contributions	(1,443)	(1)	
41	TOTAL	5,445	1,570	
42				

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006 - continued
 Historical [] Projected [X]

Schedule: B-3
 Page: 3 of 5
 Preparer: Jack Schreyer

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) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
43	D. AMORTIZATION			
44	To record annual amortization of regulatory assets per PSC 2/27/06 Amendatory Order	3,457	991	
45	-	<u>0</u>	<u>0</u>	
46	TOTAL	3,457	991	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1. RAF on revenue from customer growth and rate index	1,129	141	
50	2. Payroll tax adjustment	244	(779)	
51	3. Property taxes associated with plant additions	18,166	4,453	
52	4. Property Tax adjustment for Future Use plant	<u>(11,580)</u>	<u>(2,287)</u>	
53	TOTAL	7,960	1,528	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	<u>(3,479)</u>	<u>1,157</u>	
57	TOTAL	(3,479)	1,157	
58				
59	TOTAL INCOME ADJUSTMENTS	<u>38,273</u>	<u>2,896</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

Schedule: B-3
 Page: 4 of 5
 Preparer: Jack Schreyer

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) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2007				
1	A. REVENUES			E-13
2	Customer growth	18,668	5,283	
3	TOTAL	18,668	5,283	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	15,852	1,333	
7	Salaries & Wages - Officers, Exec.	(301)	(109)	
8	Employee Pensions & Benefits	2,059	1,893	
9	Purchased Water / Sewer Treatment	1,424	259	
10	Sludge Removal Expense	0	521	
11	Purchased Power	2,296	352	
12	Fuel for Purchased Power	8	444	
13	Chemicals	150	127	
14	Materials & Supplies	561	172	
15	Contractual Services - Engineering	21	70	
16	Contractual Services - Accounting	172	17	
17	Contractual Services - Legal	35	302	
18	Contractual Services - Mgmt. Fees	1,413	416	
19	Contractual Services - Testing	179	61	
20	Contractual Services - Other	521	39	
21	Rental of Building/Real Prop.	92	23	
22	Rental of Equipment	7	124	
23	Transportation Expenses	860	209	
24	Insurance - Vehicle	30	22	
25	Insurance - General Liability	120	39	
26	Insurance - Workman's Comp.	14	18	
27	Insurance - Other	59	13	
28	Advertising Expense	5	0	
29	Reg. Comm. Exp. - Rate Case Amort.	0	0	
30	Reg. Comm. Exp. - Rate Case Other	0	0	
31	Bad Debt Expense	(1,677)	(663)	
32	Miscellaneous Expense	4,143	1,984	
33	Non-recurring 2005 Bonus True-up	172	59	
34	Purchased Power Rate Increase Pass Through	1,071	93	
35	Contractual Services - Other	4,095	1,398	
36	Reg. Comm. Exp. - Rate Case Amort.	9,412	3,213	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion	(367)	(125)	
38	TOTAL	42,427	12,301	
39				
40	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements	19,478	5,734	
42	CIAC amortization adjusted for additional contributions	(1,530)	(339)	
43	TOTAL	17,948	5,395	
44				
45	D. AMORTIZATION			
46	-	0	0	
47	-	0	0	
48	TOTAL	0	0	
49				
50	E. TAXES OTHER THAN INCOME TAX			B-15
51	1. RAF on revenue from customer growth and rate index	840	238	
52	2. Payroll tax adjustment	1,302	106	
53	3. Property taxes associated with plant additions	7,536	1,847	
54	4. Property Tax adjustment for Future Use plant	(4,552)	(944)	
55	TOTAL	5,126	1,247	
56				
57	F. INCOME TAXES			
58	1. Income tax impact of the adjustments to per book income	(21,529)	(5,993)	C-1
59	TOTAL	(21,529)	(5,993)	
60				
61	TOTAL INCOME ADJUSTMENTS	62,640	18,234	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/07
 Historical [] Projected [X]

Schedule: B-3
 Page: 5 of 5
 Preparer: Jack Schreyer

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) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE			
2	Required Revenue Adjustment	<u>99,688</u>	<u>38,316</u>	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	<u>1,472</u>	<u>566</u>	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% <u>4,486</u>	<u>1,724</u>	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	233,820	99,097	
12	Plus Required Revenue Adjustment	<u>99,688</u>	<u>38,316</u>	
13	Rate Year Revenue at Proposed Rates	333,509	137,413	
14				
15	Less Operating Expenses Before Income Taxes	(268,868)	(116,022)	
16	Less Interest Expense	(12,752)	(4,303)	
17	Taxable Income	<u>51,889</u>	<u>17,089</u>	
18	Income Tax at Composite Rate of	38.58% 20,016	6,592	
19	Less Income Tax at Present Rates	11,060	6,456	
20				
21	Income Tax Adjustment	<u>31,076</u>	<u>13,048</u>	

Test Year Operating Revenues

Sunny Hills
Docket No. 060368-WS
 Schedule Year Ended: 12/31/05

Florida Public Service Commission

Schedule: B-4
 Page: 1 of 1
 Preparer: Jack Schreyer

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	WATER SALES		SEWER SALES	
2	460	Unmetered Water Revenue	521.1	Flat Rate - Residential 1,182
3	461.1	Metered - Residential 169,941	521.2	Flat Rate - Commercial
4	461.2	Metered - Commercial 17,973	521.3	Flat Rate - Industrial
5	461.3	Metered - Industrial	521.4	Flat Rate - Public Authorities
6	461.4	Metered - Public Authorities	521.5	Flat Rate - Multi-Family
7	461.5	Metered - Multi-Family 0	521.6	Flat Rate - Other
8	462.1	Public Fire Protection 0	522.1	Measured - Residential 89,286
9	462.2	Private Fire Protection	522.2	Measured - Commercial 216
10	464	Other Sales - Public Authorities	522.3	Measured - Industrial
11	465	Irrigation Customers	522.4	Measured - Public Authorities
12	466	Sales for Resale	522.5	Measured - Multi-Family 0
13	467	Interdepartmental Sales	523	Other Sales - Public Authorities
14	475	Unbilled Revenues 0	524	Revenues From Other Systems
15			525	Interdepartmental Sales
16			526	Effluent
17			527	Unbilled Revenues 0
18	TOTAL WATER SALES 187,914		TOTAL SEWER SALES 90,683	
19				
20	OTHER WATER REVENUES		OTHER SEWER REVENUES	
21	470	Forfeited Discounts	531	Sale Of Sludge
22	471	Misc. Service Revenues 2,145	532	Forfeited Discounts
23	472	Rents From Water Property	534	Rents From Sewer Property
24	473	Interdepartmental Rents	535	Interdepartmental Rents
25	474	Other Water Revenues 0	536	Other Sewer Revenues 0
26	TOTAL OTHER WATER REVENUES 2,145		TOTAL OTHER SEWER REVENUES 0	
27				
28	TOTAL WATER OPERATING REVENUES 190,059		TOTAL SEWER OPERATING REVENUES 90,683	

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

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005, 2006, 2007

Historical [X] Projected [X]

Schedule: B-5

Page: 1 of 4

Preparer: Jack Schreyer

Explanation: Provide a schedule that shows adjusted O & M expenses.

Line No.	(1) Account No. and Name	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted	
1	601 Salaries & Wages - Employees	42,522	0	42,522	45,432	2,910	167	45,599	61,451	15,852	172	61,623	
2	603 Salaries & Wages - Officers, Exec.	956	0	956	826	(130)	0	826	525	(301)	0	525	
3	604 Employee Pensions & Benefits	10,127	0	10,127	4,214	(5,913)	0	4,214	6,273	2,059	0	6,273	
4	610 Purchased Water	8,550	0	8,550	6,848	(1,701)	0	6,848	8,272	1,424	0	8,272	
5	615 Purchased Power	21,693	0	21,693	22,874	1,181	1,040	23,914	26,211	2,296	1,071	27,282	
6	616 Fuel for Purchased Power	200	0	200	41	(159)	0	41	49	8	0	49	
7	618 Chemicals	1,683	0	1,683	1,179	(503)	0	1,179	1,330	150	0	1,330	
8	620 Materials & Supplies	3,013	0	3,013	3,142	129	0	3,142	3,702	561	0	3,702	
9	631 Contractual Services - Engineering	355	0	355	654	300	0	654	675	21	0	675	
10	632 Contractual Services - Accounting	3,187	0	3,187	2,706	(481)	0	2,706	2,877	172	0	2,877	
11	633 Contractual Services - Legal	7	648	655	4,532	3,878	0	4,532	4,567	35	0	4,567	
12	634 Contractual Services - Mgmt. Fees	16,138	0	16,138	9,210	(6,927)	0	9,210	10,623	1,413	0	10,623	
13	635 Contractual Services - Testing	2,831	0	2,831	4,746	1,915	0	4,746	4,926	179	0	4,926	
14	636 Contractual Services - Other	9,242	0	9,242	6,591	(2,651)	0	6,591	7,113	521	4,095	11,207	
15	641 Rental of Building/Real Prop.	555	0	555	445	(111)	0	445	537	92	0	537	
16	642 Rental of Equipment	40	0	40	32	(8)	0	32	39	7	0	39	
17	650 Transportation Expenses	5,497	445	5,942	3,259	(2,683)	0	3,259	4,119	860	0	4,119	
18	656 Insurance - Vehicle	475	0	475	214	(261)	0	214	244	30	0	244	
19	657 Insurance - General Liability	897	0	897	1,301	405	0	1,301	1,421	120	0	1,421	
20	658 Insurance - Workman's Comp.	477	0	477	182	(295)	0	182	196	14	0	196	
21	659 Insurance - Other	654	0	654	481	(173)	0	481	540	59	0	540	
22	660 Advertising Expense	28	0	28	23	(6)	0	23	27	5	0	27	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	9,412	9,412	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	4,542	2,349	6,891	4,655	(2,237)	0	4,655	2,978	(1,677)	0	2,978	
26	675 Miscellaneous Expense	6,981	922	7,904	20,003	12,099	13	20,016	24,159	4,143	(367)	23,792	
27	TOTAL WATER O & M EXPENSES	140,650	4,365	145,015	143,592	(1,423)	1,220	144,812	172,855	28,044	14,383	187,238	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-5

Page: 2 of 4

Preparer: Jack Schreyer

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)
		2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Per Books Annual	
1	601 Salaries & Wages - Employees	2,978	2,493	4,477	3,452	3,334	3,154	2,937	4,618	4,188	3,010	3,114	4,767	42,522	
2	603 Salaries & Wages - Officers, Exec.	0	74	192	118	113	147	126	77	160	107	122	(280)	956	
3	604 Employee Pensions & Benefits	624	677	954	795	846	869	801	1,070	1,254	826	1,193	217	10,127	
4	610 Purchased Water	0	0	1,858	689	618	1,146	765	0	1,315	483	695	980	8,550	
5	615 Purchased Power	1,987	1,436	1,731	1,546	1,630	1,897	1,813	1,638	1,703	2,162	1,854	2,296	21,693	
6	616 Fuel for Purchased Power	0	0	11	4	4	7	5	0	157	3	4	6	200	
7	618 Chemicals	0	0	384	42	546	70	82	57	179	157	43	123	1,683	
8	620 Materials & Supplies	0	0	237	133	203	246	697	244	522	297	108	327	3,013	
9	631 Contractual Services - Engineering	0	0	18	7	6	11	7	0	81	73	75	77	355	
10	632 Contractual Services - Accounting	0	76	279	151	144	594	754	147	374	152	225	291	3,187	
11	633 Contractual Services - Legal	0	0	1	1	0	1	0	0	1	0	1	1	7	
12	634 Contractual Services - Mgmt. Fees	0	739	1,889	1,288	1,420	1,538	1,391	1,307	1,379	1,456	1,893	1,837	16,138	
13	635 Contractual Services - Testing	106	0	335	384	112	118	410	72	507	260	427	101	2,831	
14	636 Contractual Services - Other	1,067	430	1,496	995	444	462	389	509	1,304	702	266	1,178	9,242	
15	641 Rental of Building/Real Prop.	0	0	121	45	40	74	50	0	85	31	45	64	555	
16	642 Rental of Equipment	0	0	9	3	3	5	4	0	6	2	3	5	40	
17	650 Transportation Expenses	0	352	790	528	550	630	714	474	1,033	(911)	760	577	5,497	
18	656 Insurance - Vehicle	0	30	60	41	40	48	43	31	52	40	43	48	475	
19	657 Insurance - General Liability	0	57	113	78	76	92	81	58	98	75	81	90	897	
20	658 Insurance - Workman's Comp.	0	42	42	42	42	42	44	44	44	45	45	45	477	
21	659 Insurance - Other	0	41	82	56	55	66	60	43	72	55	59	66	654	
22	660 Advertising Expense	0	0	6	2	2	4	3	0	4	2	2	3	28	
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	1,775	1,608	30	11	206	929	12	(85)	21	8	11	16	4,542	
26	675 Miscellaneous Expense	509	332	1,388	540	(293)	661	433	157	460	1,857	678	260	6,981	
27	TOTAL WATER O & M EXPENSES	9,046	8,387	16,503	10,951	10,140	12,811	11,618	10,461	15,000	10,890	11,749	13,093	140,650	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

Schedule: B-5
 Page: 3 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2006 (unadjusted Forecast).

Line No.	Account No. and Name	(1) 2006 Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) 2006 Dec	(13) 2006 Forecast Annual	(14) Total Forecast Annual
1	601 Salaries & Wages - Employees	2,329	3,017	4,022	2,220	3,086	3,576	3,000	5,143	4,708	4,944	4,930	4,459	45,432	
2	603 Salaries & Wages - Officers, Exec.	130	94	(77)	100	98	100	100	61	58	61	60	40	826	
3	604 Employee Pensions & Benefits	929	980	(2,410)	1,154	1,125	(2,777)	(981)	1,261	1,236	1,253	1,250	1,194	4,214	
4	610 Purchased Water	743	201	319	299	272	302	303	964	914	962	946	623	6,848	
5	615 Purchased Power	2,444	1,658	1,994	2,000	2,044	1,792	2,322	1,778	1,811	1,699	1,696	1,637	22,874	
6	616 Fuel for Purchased Power	4	1	2	2	2	2	2	6	5	6	6	4	41	
7	618 Chemicals	272	12	(221)	116	17	124	125	147	150	153	152	133	1,179	
8	620 Materials & Supplies	588	10	680	40	75	35	171	318	323	306	305	290	3,142	
9	631 Contractual Services - Engineering	75	70	71	71	71	71	71	32	32	31	31	28	654	
10	632 Contractual Services - Accounting	171	430	278	276	147	276	276	185	186	173	171	136	2,706	
11	633 Contractual Services - Legal	1	0	0	0	0	0	0	1	1	1	1	4,527	4,532	
12	634 Contractual Services - Mgmt. Fees	1,264	1,153	1,114	1,059	1,200	1,224	598	350	332	349	343	226	9,210	
13	635 Contractual Services - Testing	551	21	1,080	31	996	191	603	267	266	259	257	224	4,746	
14	636 Contractual Services - Other	415	100	139	666	189	404	343	908	905	881	876	765	6,591	
15	641 Rental of Building/Real Prop.	48	13	21	19	18	20	20	63	59	63	61	40	445	
16	642 Rental of Equipment	3	1	1	1	1	1	1	5	4	5	4	3	32	
17	650 Transportation Expenses	687	675	554	298	102	83	56	176	167	176	173	114	3,259	
18	656 Insurance - Vehicle	27	18	20	20	19	20	20	15	15	15	15	10	214	
19	657 Insurance - General Liability	181	162	166	165	164	165	165	29	28	29	29	19	1,301	
20	658 Insurance - Workman's Comp.	26	26	26	26	26	26	26	0	0	0	0	0	182	
21	659 Insurance - Other	64	51	54	54	53	54	54	21	20	21	21	14	481	
22	660 Advertising Expense	2	1	1	1	1	1	1	3	3	3	3	2	23	
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	12	3	5	5	2,275	(38)	194	462	447	454	460	375	4,655	
26	675 Miscellaneous Expense	503	154	389	259	285	203	447	3,641	3,712	3,492	3,489	3,428	20,003	
27	TOTAL WATER O & M EXPENSES	11,471	8,850	8,228	8,881	12,265	5,855	7,919	15,837	15,380	15,336	15,281	18,289	143,592	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

Schedule: B-5
 Page: 4 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (unadjusted Budget).

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 Budgeted Annual	
1	601 Salaries & Wages - Employees	5,299	4,739	4,861	4,841	4,813	4,844	4,844	5,527	5,475	5,525	5,509	5,175	5,175	61,451
2	603 Salaries & Wages - Officers, Exec.	57	15	24	23	21	23	23	74	70	74	73	48	48	525
3	604 Employee Pensions & Benefits	1,176	1,224	(2,587)	1,423	1,390	(2,998)	(976)	1,550	1,522	1,540	1,537	1,472	1,472	6,273
4	610 Purchased Water	898	243	385	362	329	365	366	1,164	1,104	1,162	1,143	752	752	8,272
5	615 Purchased Power	2,800	1,895	2,281	2,287	2,338	2,051	2,656	2,043	2,081	1,952	1,949	1,877	1,877	26,211
6	616 Fuel for Purchased Power	5	1	2	2	2	2	2	7	7	7	7	4	4	49
7	618 Chemicals	299	15	(237)	128	20	136	137	167	169	173	172	149	149	1,330
8	620 Materials & Supplies	692	12	800	48	89	42	202	376	381	360	359	341	341	3,702
9	631 Contractual Services - Engineering	78	71	73	72	72	73	73	34	34	33	33	29	29	675
10	632 Contractual Services - Accounting	189	438	287	285	154	285	285	207	207	196	194	151	151	2,877
11	633 Contractual Services - Legal	1	0	0	0	0	0	0	1	1	1	1	4,562	4,562	4,567
12	634 Contractual Services - Mgmt. Fees	1,453	1,312	1,271	1,207	1,367	1,395	686	423	401	422	415	273	273	10,623
13	635 Contractual Services - Testing	571	25	1,095	37	1,009	199	614	289	288	282	280	239	239	4,926
14	636 Contractual Services - Other	469	115	163	693	209	428	366	981	974	954	948	813	813	7,113
15	641 Rental of Building/Real Prop.	58	16	25	23	21	24	24	76	72	76	74	49	49	537
16	642 Rental of Equipment	4	1	2	2	2	2	2	5	5	5	5	4	4	39
17	650 Transportation Expenses	880	871	714	381	128	104	69	213	202	212	209	137	137	4,119
18	656 Insurance - Vehicle	30	20	22	22	21	22	22	19	18	19	18	12	12	244
19	657 Insurance - General Liability	197	174	179	178	177	178	178	35	33	35	34	23	23	1,421
20	658 Insurance - Workman's Comp.	28	28	28	28	28	28	28	0	0	0	0	0	0	196
21	659 Insurance - Other	72	56	59	59	58	59	59	26	24	26	25	17	17	540
22	660 Advertising Expense	3	1	1	1	1	1	1	4	4	4	4	2	2	27
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	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	0
25	670 Bad Debt Expense	14	4	6	6	1,427	(21)	124	299	288	294	297	240	240	2,978
26	675 Miscellaneous Expense	608	186	470	312	345	244	539	4,398	4,483	4,218	4,215	4,141	4,141	24,159
27	TOTAL WATER O & M EXPENSES	15,882	11,462	9,925	12,420	14,022	7,484	10,324	17,917	17,840	17,570	17,500	20,510	20,510	172,855

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

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005, 2006, 2007
 Historical [X] Projected [X]

Schedule: B-6
 Page: 1 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule that shows adjusted O & M expenses.

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	701 Salaries & Wages - Employees	37,797	0	37,797	28,330	(9,467)	57	28,387	29,720	1,333	59	29,778
2	703 Salaries & Wages - Officers, Exec.	257	0	257	262	5	0	262	153	(109)	0	153
3	704 Employee Pensions & Benefits	8,966	0	8,966	10,515	1,549	0	10,515	12,407	1,893	0	12,407
4	710 Purchased Sewage Treatment	923	0	923	1,245	322	0	1,245	1,504	259	0	1,504
5	711 Sludge Removal Expense	1,859	0	1,859	2,508	648	0	2,508	3,029	521	0	3,029
6	715 Purchased Power	1,845	0	1,845	2,211	367	90	2,302	2,653	352	93	2,746
7	716 Fuel for Power Production	157	0	157	2,136	1,979	0	2,136	2,580	444	0	2,580
8	718 Chemicals	2,729	0	2,729	1,165	(1,565)	0	1,165	1,291	127	0	1,291
9	720 Materials & Supplies	575	0	575	971	396	0	971	1,143	172	0	1,143
10	731 Contractual Services - Engineering	18	0	18	375	357	0	375	444	70	0	444
11	732 Contractual Services - Accounting	2,974	0	2,974	729	(2,245)	0	729	746	17	0	746
12	733 Contractual Services - Legal	37	221	258	1,454	1,196	0	1,454	1,757	302	0	1,757
13	734 Contractual Services - Mgmt. Fees	5,916	0	5,916	2,833	(3,084)	0	2,833	3,249	416	0	3,249
14	735 Contractual Services - Testing	1,931	0	1,931	1,671	(260)	0	1,671	1,732	61	0	1,732
15	736 Contractual Services - Other	3,320	0	3,320	2,629	(691)	0	2,629	2,668	39	1,398	4,066
16	741 Rental of Building/Real Prop.	175	0	175	111	(64)	0	111	134	23	0	134
17	742 Rental of Equipment	82	0	82	596	514	0	596	719	124	0	719
18	750 Transportation Expenses	2,401	152	2,553	708	(1,845)	0	708	917	209	0	917
19	756 Insurance - Vehicle	154	0	154	106	(48)	0	106	128	22	0	128
20	757 Insurance - General Liability	289	0	289	433	144	0	433	472	39	0	472
21	758 Insurance - Workman's Comp.	221	0	221	115	(106)	0	115	133	18	0	133
22	759 Insurance - Other	209	0	209	113	(95)	0	113	126	13	0	126
23	760 Advertising Expense	0	0	0	0	(0)	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	3,213	3,213
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	802	802	2,099	1,297	0	2,099	1,435	(663)	0	1,435
27	775 Miscellaneous Expense	4,173	315	4,488	9,552	5,064	4	9,556	11,540	1,984	(125)	11,415
28	TOTAL SEWER O & M EXPENSES	77,007	1,490	78,497	72,863	(5,634)	152	73,015	80,679	7,664	4,637	85,316

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

Schedule: B-6
 Page: 2 of 4
 Preparer: Jack Schreyer

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	2005												Total Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	701 Salaries & Wages - Employees	3,654	2,813	3,226	3,066	3,377	3,349	2,229	2,763	3,114	2,062	2,427	5,717	37,797
2	703 Salaries & Wages - Officers, Exec.	0	29	49	37	36	42	36	28	42	32	36	(110)	257
3	704 Employee Pensions & Benefits	461	478	626	544	585	811	764	1,148	1,243	960	1,083	262	8,966
4	710 Purchased Sewage Treatment	0	0	201	74	67	124	83	0	142	52	75	106	923
5	711 Sludge Removal Expense	0	0	404	150	134	249	166	0	286	105	151	213	1,859
6	715 Purchased Power	36	34	347	152	138	224	164	36	247	117	151	199	1,845
7	716 Fuel for Power Production	0	0	2	1	1	1	1	0	150	0	1	1	157
8	718 Chemicals	0	0	344	128	114	212	922	122	361	216	129	182	2,729
9	720 Materials & Supplies	0	0	76	129	13	24	121	66	28	10	15	93	575
10	731 Contractual Services - Engineering	0	0	4	1	1	2	2	0	3	1	1	2	18
11	732 Contractual Services - Accounting	0	30	84	50	48	1,057	423	195	444	191	215	236	2,974
12	733 Contractual Services - Legal	0	0	8	3	3	5	3	0	6	2	3	4	37
13	734 Contractual Services - Mgmt. Fees	0	289	709	493	546	583	501	474	493	514	668	647	5,916
14	735 Contractual Services - Testing	195	0	341	160	157	50	228	130	207	151	140	173	1,931
15	736 Contractual Services - Other	166	166	874	561	417	(447)	293	188	465	395	100	141	3,320
16	741 Rental of Building/Real Prop.	0	0	38	14	13	23	16	0	27	10	14	20	175
17	742 Rental of Equipment	0	0	18	7	6	11	7	0	13	5	7	9	82
18	750 Transportation Expenses	0	138	272	193	203	224	245	172	292	230	260	173	2,401
19	756 Insurance - Vehicle	0	12	18	14	14	16	14	11	15	13	13	14	154
20	757 Insurance - General Liability	0	22	33	26	26	29	26	21	29	24	25	27	289
21	758 Insurance - Workman's Comp.	0	17	26	20	20	22	20	16	22	18	19	21	221
22	759 Insurance - Other	0	16	24	19	19	21	18	15	21	17	18	19	209
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	552	329	397	393	372	252	358	235	311	182	497	296	4,173
28	TOTAL SEWER O & M EXPENSES	5,064	4,373	8,121	6,234	6,309	6,886	6,639	5,620	7,960	5,308	6,048	8,444	77,007

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

Schedule: B-6
 Page: 3 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2006 (unadjusted Forecast).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total Annual
1	701 Salaries & Wages - Employees	1,919	2,439	2,979	2,424	2,742	2,879	2,169	2,285	2,088	2,192	2,188	2,026	28,330
2	703 Salaries & Wages - Officers, Exec.	36	39	(20)	43	30	42	50	9	9	9	9	6	262
3	704 Employee Pensions & Benefits	828	929	1,324	1,178	1,060	1,143	1,232	574	563	570	569	544	10,515
4	710 Purchased Sewage Treatment	71	105	139	143	16	141	215	91	86	90	89	58	1,245
5	711 Sludge Removal Expense	143	211	281	288	33	285	433	182	173	182	179	118	2,508
6	715 Purchased Power	148	198	252	257	61	249	370	148	143	146	144	97	2,211
7	716 Fuel for Power Production	122	180	239	245	28	242	369	155	147	155	152	100	2,136
8	718 Chemicals	190	21	27	143	3	168	42	111	116	117	116	111	1,165
9	720 Materials & Supplies	170	2	220	3	56	3	39	98	100	94	94	93	971
10	731 Contractual Services - Engineering	19	28	37	38	4	38	58	32	31	32	32	24	375
11	732 Contractual Services - Accounting	34	145	90	90	42	90	93	32	33	28	28	26	729
12	733 Contractual Services - Legal	83	123	163	167	19	165	251	106	100	106	104	68	1,454
13	734 Contractual Services - Mgmt. Fees	374	417	402	387	389	443	255	36	35	36	36	24	2,833
14	735 Contractual Services - Testing	208	20	226	27	183	117	131	156	158	150	150	144	1,671
15	736 Contractual Services - Other	144	9	12	13	1	313	1,004	232	237	222	222	219	2,629
16	741 Rental of Building/Real Prop.	6	9	12	13	1	13	19	8	8	8	8	5	111
17	742 Rental of Equipment	34	50	67	68	8	68	103	43	41	43	43	28	596
18	750 Transportation Expenses	193	179	176	88	37	14	7	3	3	3	3	2	708
19	756 Insurance - Vehicle	9	11	13	13	6	13	17	5	5	5	5	3	106
20	757 Insurance - General Liability	58	59	60	60	55	60	63	4	4	4	4	3	433
21	758 Insurance - Workman's Comp.	12	13	15	15	10	15	18	4	4	4	4	2	115
22	759 Insurance - Other	17	16	16	16	16	16	16	0	0	0	0	0	113
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	12	18	24	24	3	24	36	413	423	432	441	249	2,099
27	775 Miscellaneous Expense	557	170	398	270	282	232	333	1,494	1,529	1,429	1,429	1,429	9,552
28	TOTAL SEWER O & M EXPENSES	5,386	5,391	7,152	6,013	5,087	6,771	7,324	6,222	6,032	6,057	6,047	5,379	72,863

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

Schedule: B-6
 Page: 4 of 4
 Preparer: Jack Schreyer

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (unadjusted Budget).

Line No.	Account No. and Name	2007												Total Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	701 Salaries & Wages - Employees	2,387	2,480	2,574	2,584	2,238	2,579	2,781	2,440	2,428	2,440	2,436	2,353	29,720
2	703 Salaries & Wages - Officers, Exec.	9	13	17	18	2	17	26	11	11	11	11	7	153
3	704 Employee Pensions & Benefits	978	1,094	1,541	1,378	1,237	1,336	1,440	693	679	688	687	656	12,407
4	710 Purchased Sewage Treatment	86	127	168	173	20	171	260	109	104	109	107	71	1,504
5	711 Sludge Removal Expense	172	255	339	348	40	344	523	220	209	220	216	142	3,029
6	715 Purchased Power	176	236	302	308	73	298	444	179	172	176	173	116	2,653
7	716 Fuel for Power Production	147	217	289	296	34	293	446	188	178	187	184	121	2,580
8	718 Chemicals	207	25	33	159	4	184	51	122	127	128	129	122	1,291
9	720 Materials & Supplies	200	2	259	3	66	3	46	115	118	110	110	109	1,143
10	731 Contractual Services - Engineering	23	34	45	46	5	46	70	37	36	37	37	27	444
11	732 Contractual Services - Accounting	35	148	92	92	42	92	95	32	34	28	28	27	746
12	733 Contractual Services - Legal	100	148	197	202	23	199	303	128	121	127	125	83	1,757
13	734 Contractual Services - Mgmt. Fees	425	476	460	442	441	507	296	44	42	44	43	28	3,249
14	735 Contractual Services - Testing	212	24	234	33	185	123	140	161	164	155	154	147	1,732
15	736 Contractual Services - Other	147	11	15	15	2	317	1,015	235	240	225	225	221	2,668
16	741 Rental of Building/Real Prop.	8	11	15	15	2	15	23	10	9	10	10	6	134
17	742 Rental of Equipment	41	61	80	83	9	82	124	52	50	52	51	34	719
18	750 Transportation Expenses	251	233	228	114	49	18	9	3	3	3	3	2	917
19	756 Insurance - Vehicle	11	13	16	16	7	16	21	6	6	6	6	4	128
20	757 Insurance - General Liability	63	63	65	65	59	65	69	5	4	5	5	3	472
21	758 Insurance - Workman's Comp.	14	15	17	17	11	17	21	5	4	5	4	3	133
22	759 Insurance - Other	18	18	18	18	18	18	18	0	0	0	0	0	126
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	14	21	28	29	3	29	44	268	273	279	284	162	1,435
27	775 Miscellaneous Expense	673	205	481	327	341	279	401	1,805	1,847	1,727	1,727	1,727	11,540
28	TOTAL SEWER O & M EXPENSES	6,395	5,933	7,512	6,783	4,910	7,050	8,668	6,869	6,857	6,774	6,757	6,173	80,679

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005

Schedule: B-7
 Page: 1 of 1
 Preparer: Jack Schreyer

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 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	54,304	42,522	(11,782)	-21.70%
2	603	Salaries & Wages - Officers, Exec.	0	956	956	-
3	604	Employee Pensions & Benefits	17,812	10,127	(7,685)	-43.15%
4	610	Purchased Water	0	8,550	8,550	-
5	615	Purchased Power	10,462	21,693	11,231	107.35%
6	616	Fuel for Power Production	148	200	52	35.00%
7	618	Chemicals	1,084	1,683	599	55.24%
8	620	Materials & Supplies	5,083	3,013	(2,070)	-40.73%
9	631	Contractual Services - Engineering	1	355	354	35371.41%
10	632	Contractual Services - Accounting	231	3,187	2,956	1279.52%
11	633	Contractual Services - Legal	577	655	78	13.46%
12	634	Contractual Services - Mgmt. Fees	0	16,138	16,138	-
13	635	Contractual Services - Testing	5,859	2,831	(3,028)	-51.68%
14	636	Contractual Services - Other	7,035	9,242	2,207	31.37%
15	641	Rental of Building/Real Prop.	391	555	164	42.06%
16	642	Rental of Equipment	67	40	(27)	-40.20%
17	650	Transportation Expenses	10,046	5,942	(4,104)	-40.85%
18	656	Insurance - Vehicle	207	475	268	129.62%
19	657	Insurance - General Liability	439	897	458	104.24%
20	658	Insurance - Workman's Comp.	629	477	(152)	-24.17%
21	659	Insurance - Other	55	654	599	1089.85%
22	660	Advertising Expense	129	28	(101)	-78.08%
23	666	Reg. Comm. Exp. - Rate Case Amort.	1,512	0	(1,512)	-100.00%
24	667	Reg. Comm. Exp. - Other	440	0	(440)	-100.00%
25	670	Bad Debt Expense	706	6,891	6,185	876.13%
26	675	Miscellaneous Expense	9,221	7,904	(1,317)	-14.28%
27	TOTAL WATER O & M EXPENSES		<u>126,438</u>	<u>145,015</u>	<u>18,577</u>	<u>14.69%</u>
28	Total Customers (ERCs)		473.7	527.6	53.9	11.37%
29	Consumer Price Index - U					<u>10.31%</u>
30	Growth Plus Inflation					<u>22.85%</u>

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Sunny Hills

Schedule: B-7 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

Line No.	(1) Acct No.	(2) Explanation	
1	603	Sal.&Wages - Exec.	Prior owner did not allocate all admin costs to entities
2	610	Purchased Water	Due to increase in vendor costs over the five year period
3	615	Purchased Power	Due to storm damage recovery costs and increase in fuel charges
4	618	Chemicals	Prior owner did not allocate all Admin costs to entities; incr. in chlorine costs
5	631	Cont. Services - Eng	Prior owner did not allocate all Admin costs to entities
6	632	Cont. Services - Acctg	Prior owner did not allocate all Admin costs to entities
7	633	Cont. Services - Legal	Prior owner did not allocate all Admin costs to entities
8	634	Cont. Services - Mgmt.	Prior owner did not allocate all Admin costs to entities
9	636	Cont. Services - Other	Non-recurring hurricane expense
10	641	Rental of Bldg/Real Prop	Increase in admin/operations office rent
11	642	Rental of Equipment	Increase in rental of equipment
12	656	Insurance - Vehicle	Increase in insurance costs
13	657	Insurance - Gen.Liability	Increase in liability with additional UPIS
14	658	Insurance - Work.Comp.	Increase for additional positions
15	659	Insurance - Other	Increase in costs from year to year
16	670	Bad Debt Expense	Out of period accrual true-up

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8

Page: 1 of 1

Preparer: Jack Schreyer

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 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	39,443	37,797	(1,646)	-4.17%
2	703	Salaries & Wages - Officers, Exec.	0	257	257	-
3	704	Employee Pensions & Benefits	12,950	8,966	(3,984)	-30.77%
4	710	Purchased Sewage Treatment	0	923	923	-
5	711	Sludge Removal Expense	130	1,859	1,729	1330.10%
6	715	Purchased Power	3,534	1,845	(1,689)	-47.80%
7	716	Fuel for Power Production	169	157	(12)	-6.99%
8	718	Chemicals	643	2,729	2,086	324.48%
9	720	Materials & Supplies	2,999	575	(2,424)	-80.84%
10	731	Contractual Services - Engineering	36	18	(18)	-50.41%
11	732	Contractual Services - Accounting	92	2,974	2,882	3132.75%
12	733	Contractual Services - Legal	230	258	28	12.18%
13	734	Contractual Services - Mgmt. Fees	0	5,916	5,916	-
14	735	Contractual Services - Testing	1,848	1,931	83	4.50%
15	736	Contractual Services - Other	3,978	3,320	(658)	-16.54%
16	741	Rental of Building/Real Prop.	156	175	19	12.12%
17	742	Rental of Equipment	65	82	17	26.19%
18	750	Transportation Expenses	12,507	2,553	(9,954)	-79.59%
19	756	Insurance - Vehicle	82	154	72	87.73%
20	757	Insurance - General Liability	175	289	114	65.03%
21	758	Insurance - Workman's Comp.	434	221	(213)	-49.14%
22	759	Insurance - Other	22	209	187	848.05%
23	760	Advertising Expense	52	0	(52)	-99.75%
24	766	Reg. Comm. Exp. - Rate Case Amort.	603	0	(603)	-100.00%
25	767	Reg. Comm. Exp. - Other	175	0	(175)	-100.00%
26	770	Bad Debt Expense	281	802	521	185.40%
27	775	Miscellaneous Expense	4,219	4,488	269	6.38%
28	TOTAL SEWER O & M EXPENSES		84,823	78,497	(6,326)	-7.46%
29	Total Customers (ERCs)		165	174	9	5.61%
30	Consumer Price Index - U					10.31%
31	Growth Plus Inflation					16.50%

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8 Supl

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Acct No.	(2) Explanation	
1	703	Sal.&Wages - Exec.	Prior owner did not allocate all admin costs to entities
2	731	Cont. Services - Eng	Prior owner did not allocate all Admin costs to entities
3	732	Cont. Services - Acctg	Prior owner did not allocate all Admin costs to entities
4	733	Cont. Services - Legal	Prior owner did not allocate all Admin costs to entities
5	734	Cont. Services - Mgmt.	Prior owner did not allocate all Admin costs to entities
6	736	Cont. Services - Other	Non-recurring hurricane expense
7	741	Rental of Bldg/Real Prop.	Increase in admin/operations office rent
8	742	Rental of Equipment	Increase in rental of equipment
9	756	Insurance - Vehicle	Increase in insurance costs
10	757	Insurance - Gen.Liability	Increase in liability with additional UPIS
11	758	Insurance - Work.Comp.	Increase for additional positions
12	759	Insurance - Other	Increase in costs from year to year
13	770	Bad Debt Expense	Out of period accrual true-up

Contractual Services

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: B-9
 Page: 1 of 1
 Preparer: Jack Schreyer

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1	Aqua Services, Inc.	Management	13,036	Corporate services and sundry charges
2				
3				
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	Aqua Services, Inc.	Management	4,837	Corporate services and sundry charges
12				
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: B-10
 Page: 1 of 1
 Preparer: Jack Schreyer

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
1	Aqua Utilities Florida, Inc.			351,388	Corp. Charges	
2	Aqua Utilities Florida, Inc.			1,275	Copies	
3	Aqua Utilities Florida, Inc.			4,385	Postage	
4	Aqua Utilities Florida, Inc.			68,106	Payroll	
5	Aqua Utilities Florida, Inc.			648	Temp. Agency	
6	Aqua Utilities Florida, Inc.			78,770	Legal	
7	Aqua Utilities Florida, Inc.			856	Travel	
8	Aqua Utilities Florida, Inc.			182,426	Consulting	
9	Rutledge, Ecenia, Purnell & Hoffman			8,712	Legal	
10	Abel, Band, Russel			1,260	Legal	
11	Ward, Mullen, Franceski	Tim Ward, Lee Mullen, Dan Franceski		370,000	Consulting	
12	FL PSC	FL PSC		9,000	Filing Fee	
13	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal	
14	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies	
15	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White		425,000	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.
16	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.
17	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)
18	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)
19						
20	Total			<u>1,845,725</u>		

Estimate Through PAA [] or Commission Hearing [X]

	(A) Total	(B) Water		(C) Sewer	
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
a Amortization of Rate Case Expense:					
b					
c Prior Unamortized Rate Case Expense	0	2.040%	0	0.696%	0
d					
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,845,725	2.040%	37,650	0.696%	12,853
h					
i Total Projected Rate Case Expense	1,845,725		37,650		12,853
j					
k Amortization Period in Years:	4				
l Annual Amortization	461,431		9,412		3,213
m					

n Method of Allocation Between Systems:
 (Provide Calculation)
 Note: Allocation is by ERCs of the sytems in this rate case filing.

Analysis of Major Maintenance Projects

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: B-11
 Page: 1 of 1
 Preparer: Jack Schreyer

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) Maintenance Projects greater than 2% of test year revenues per : Description	(3) Total Cost	(4) How often to Repeat
1		<u>WATER:</u>		
2		None		
3				
4				
5				
6				
7				
8				
9				
10		TOTAL WATER PROJECTS	0	
11				
12		<u>SEWER:</u>		
13		None		
14				
15				
16				
17				
18				
19				
20		TOTAL SEWER PROJECTS	0	

Allocation of Expenses

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12

Page: 1 of 3

Preparer: Jack Schreyer

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) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	1.40%	0.49%		1.89%	Customers *	956	257		1,213
2	604 / 704	Pensions & Benefits	1.40%	0.49%		1.89%	Customers *	10,127	8,966		19,093
3	632 / 732	Contractual Services - Acctg	1.40%	0.49%		1.89%	Customers *	3,187	2,974		6,161
4	633 / 733	Contractual Services - Legal	1.40%	0.49%		1.89%	Customers *	655	258		913
5	634 / 734	Contractual Services - Mgmt.	1.40%	0.49%		1.89%	Customers *	16,138	5,916		22,054
6	641 / 741	Rental of Building/Real Prop.	1.40%	0.49%		1.89%	Customers *	555	175		730
7	656 / 756	Insurance - Vehicle	1.40%	0.49%		1.89%	Customers *	475	154		629
8	657 / 757	Insurance - General Liability	1.40%	0.49%		1.89%	Customers *	897	289		1,185
9	658 / 758	Insurance - Work. Comp.	1.40%	0.49%		1.89%	Customers *	477	221		698
10	659 / 759	Insurance - Other	1.40%	0.49%		1.89%	Customers *	654	209		863
11	675 / 775	Miscellaneous Expense	1.40%	0.49%		1.89%	Customers *	7,904	4,488		12,392

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

* These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

Allocation of Expenses

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12

Page: 2 of 3

Preparer: Jack Schreyer

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) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	1.40%	0.49%		1.89%	Customers *	826	262		1,087
2	604 / 704	Pensions & Benefits	1.40%	0.49%		1.89%	Customers *	4,214	10,515		14,729
3	632 / 732	Contractual Services - Acctg	1.40%	0.49%		1.89%	Customers *	2,706	729		3,434
4	633 / 733	Contractual Services - Legal	1.40%	0.49%		1.89%	Customers *	4,532	1,454		5,987
5	634 / 734	Contractual Services - Mgmt.	1.40%	0.49%		1.89%	Customers *	9,210	2,833		12,043
6	641 / 741	Rental of Building/Real Prop.	1.40%	0.49%		1.89%	Customers *	445	111		556
7	656 / 756	Insurance - Vehicle	1.40%	0.49%		1.89%	Customers *	214	106		320
8	657 / 757	Insurance - General Liability	1.40%	0.49%		1.89%	Customers *	1,301	433		1,734
9	658 / 758	Insurance - Work. Comp.	1.40%	0.49%		1.89%	Customers *	182	115		297
10	659 / 759	Insurance - Other	1.40%	0.49%		1.89%	Customers *	481	113		594
11	675 / 775	Miscellaneous Expense	1.40%	0.49%		1.89%	Customers *	20,016	9,556		29,572

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

* These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

Allocation of Expenses

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Florida Public Service Commission

Schedule: B-12

Page: 3 of 3

Preparer: Jack Schreyer

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) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	1.29%	0.44%		1.73%	ERCs *	525	153		678
2	604 / 704	Pensions & Benefits	1.29%	0.44%		1.73%	ERCs *	6,273	12,407		18,681
3	632 / 732	Contractual Services - Acctg	1.29%	0.44%		1.73%	ERCs *	2,877	746		3,623
4	633 / 733	Contractual Services - Legal	1.29%	0.44%		1.73%	ERCs *	4,567	1,757		6,324
5	634 / 734	Contractual Services - Mgmt.	1.29%	0.44%		1.73%	ERCs *	10,623	3,249		13,872
6	641 / 741	Rental of Building/Real Prop.	1.29%	0.44%		1.73%	ERCs *	537	134		671
7	656 / 756	Insurance - Vehicle	1.29%	0.44%		1.73%	ERCs *	244	128		372
8	657 / 757	Insurance - General Liability	1.29%	0.44%		1.73%	ERCs *	1,421	472		1,893
9	658 / 758	Insurance - Work. Comp.	1.29%	0.44%		1.73%	ERCs *	196	133		329
10	659 / 759	Insurance - Other	1.29%	0.44%		1.73%	ERCs *	540	126		667
11	666 / 766	Rate Case Amort	2.04%	0.70%		2.74%	ERCs	9,412	3,213		12,626
12	675 / 775	Miscellaneous Expense	1.29%	0.44%		1.73%	ERCs *	23,792	11,415		35,206

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

* These accounts are allocated primarily by ERCs; the amounts shown contain the allocated amount plus some direct charges

Net Depreciation Expense - Water

Florida Public Service Commission

Sunny Hills

Schedule: B-13

Docket No. 060368-WS

Page: 1 of 3

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Historical [X] Projected []

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	0	0	100.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	1,206	1,206	100.00%	1,206
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0
10	307.2 Wells & Springs	0	886	886	100.00%	886
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	0	0	100.00%	0
13	310.2 Power Generation Equipment	0	3,322	3,322	100.00%	3,322
14	311.2 Pumping Equipment	0	5,067	5,067	100.00%	5,067
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0
26	330.4 Distr. Reservoirs & Standpipes	0	5,576	5,576	100.00%	5,576
27	331.4 Transm. & Distribution Mains	0	36,275	36,275	9.60%	3,483
28	333.4 Services	0	0	0	100.00%	0
29	334.4 Meters & Meter Installations	0	0	0	100.00%	0
30	335.4 Hydrants	0	0	0	9.60%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	204	204	100.00%	204
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	212	212	100.00%	212
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	52,748	52,748		19,956
	Composite U&U Rate				37.83%	
47	(LESS) AMORTIZATION OF CIAC	0	(4,248)	(4,248)		(1,607)
48	NET DEPRECIATION EXPENSE - WATER	0	48,500	48,500		18,349
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Water

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [] Projected [X]

Schedule: B-13

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	85	0	85	100.00%	85	85
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	1,430	0	1,430	100.00%	1,430	224
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	3,015	0	3,015	100.00%	3,015	2,129
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	138	0	138	100.00%	138	138
13	310.2 Power Generation Equipment	3,619	0	3,619	100.00%	3,619	297
14	311.2 Pumping Equipment	0	0	0	100.00%	0	(5,067)
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0
26	330.4 Distr. Reservoirs & Standpipes	5,576	0	5,576	100.00%	5,576	0
27	331.4 Transm. & Distribution Mains	39,887	0	39,887	9.78%	3,901	418
28	333.4 Services	1,482	0	1,482	100.00%	1,482	1,482
29	334.4 Meters & Meter Installations	1,244	0	1,244	100.00%	1,244	1,244
30	335.4 Hydrants	0	0	0	9.78%	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	342	0	342	100.00%	342	342
37	340.51 Computer Equipment	1,491	0	1,491	100.00%	1,491	1,287
38	341.5 Transportation Equipment	2,835	0	2,835	100.00%	2,835	2,835
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	212	0	212	100.00%	212	(0)
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	770	0	770	100.00%	770	770
44	347.5 Miscellaneous Equipment	349	0	349	100.00%	349	349
45	348.5 Other Tangible Plant	355	0	355	100.00%	355	355
42	TOTAL DEPRECIATION EXPENSE	62,830	0	62,830		26,844	6,888
	Composite NU&U Rate				42.73%		
43	(LESS) AMORTIZATION OF CIAC	(7,139)	0	(7,139)		(3,050)	(1,443)
44	NET DEPRECIATION EXPENSE - WATER	55,691	0	55,691		23,794	5,445

Net Depreciation Expense - Water

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-13

Page: 3 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2007 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	128	0	128	100.00%	128	43
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	2,837	0	2,837	100.00%	2,837	1,407
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	3,497	0	3,497	100.00%	3,497	482
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	207	0	207	100.00%	207	69
13	310.2 Power Generation Equipment	11,261	0	11,261	100.00%	11,261	7,642
14	311.2 Pumping Equipment	0	0	0	100.00%	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	3,977	0	3,977	100.00%	3,977	3,977
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0
26	330.4 Distr. Reservoirs & Standpipes	5,576	0	5,576	100.00%	5,576	0
27	331.4 Transm. & Distribution Mains	49,213	0	49,213	9.96%	4,900	1,000
28	333.4 Services	2,223	0	2,223	100.00%	2,223	741
29	334.4 Meters & Meter Installations	1,839	0	1,839	100.00%	1,839	596
30	335.4 Hydrants	0	0	0	9.96%	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	(342)
37	340.51 Computer Equipment	4,162	0	4,162	100.00%	4,162	2,671
38	341.5 Transportation Equipment	4,253	0	4,253	100.00%	4,253	1,418
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	212	0	212	100.00%	212	(0)
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	192	0	192	100.00%	192	(577)
44	347.5 Miscellaneous Equipment	523	0	523	100.00%	523	174
45	348.5 Other Tangible Plant	533	0	533	100.00%	533	178
42	TOTAL DEPRECIATION EXPENSE	90,635	0	90,635		46,322	19,478
	Composite NU&U Rate				51.11%		
43	(LESS) AMORTIZATION OF CIAC	(8,962)	0	(8,962)		(4,580)	(1,530)
44	NET DEPRECIATION EXPENSE - WATER	81,673	0	81,673		41,742	17,948

Net Depreciation Expense - Sewer

Florida Public Service Commission

Sunny Hills

Schedule: B-14

Docket No. 060368-WS

Page: 1 of 3

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Historical [X] Projected []

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

Line No.	Account No. and Name	Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense
		(1) 2005 Per Books	(5) Utility Adjustments	(6) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	100.00%	0
3	352.1 Franchises	0	0	0	100.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	100.00%	0
7	354.2 Structures & Improvements	0	503	503	36.11%	182
8	355.2 Power Generation Equipment	0	0	0	36.11%	0
9	360.2 Collection Sewers - Force	0	39	39	36.11%	14
10	361.2 Collection Sewers - Gravity	0	7,004	7,004	36.11%	2,529
11	362.2 Special Collecting Structures	0	0	0	36.11%	0
12	363.2 Services to Customers	0	1,516	1,516	100.00%	1,516
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0	0	0	100.00%	0
18	354.3 Structures & Improvements	0	0	0	36.11%	0
19	355.3 Power Generation Equipment	0	0	0	36.11%	0
20	370.3 Receiving Wells	0	962	962	36.11%	348
21	371.3 Pumping Equipment	0	1,123	1,123	36.11%	406
22	389.3 Other Plant & Misc. Equipment	0	0	0	36.11%	0
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	0
25	354.4 Structures & Improvements	0	0	0	42.13%	0
26	355.4 Power Generation Equipment	0	0	0	42.13%	0
27	380.4 Treatment & Disposal Equipment	0	8,348	8,348	42.13%	3,517
28	381.4 Plant Sewers	0	433	433	42.13%	182
29	382.4 Outfall Sewer Lines	0	0	0	42.13%	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	42.13%	0
31	RECLAIMED WATER TREATMENT PLANT					
32	353.5 Land & Land Rights	0	0	0	100.00%	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0
35	371.5 Pumping Equipment	0	0	0	100.00%	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0
38	381.5 Plant Sewers	0	0	0	100.00%	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0
40	RECLAIMED WATER DISTRIBUTION PLANT					
41	352.6 Franchises	0	0	0	100.00%	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0
45	366.6 Reuse Services	0	0	0	100.00%	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT					
51	353.7 Land & Land Rights	0	0	0	100.00%	0
52	354.7 Structures & Improvements	0	0	0	100.00%	0
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0
54	390.71 Computer Equipment	0	71	71	100.00%	71
55	391.7 Transportation Equipment	0	0	0	100.00%	0
56	392.7 Stores Equipment	0	0	0	100.00%	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0
60	396.7 Communication Equipment	0	0	0	100.00%	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0
63	TOTAL DEPRECIATION EXPENSE	0	20,000	20,000		8,764
	Composite NU&U Rate				43.82%	
64	(LESS) AMORTIZATION OF CIAC	0	(146)	(146)		(64)
65	NET DEPRECIATION EXPENSE - SEWER	0	19,854	19,854		8,700
66	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [] Projected [X]

Schedule: B-14

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)	(10)
		Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year	
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense				
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	
3	352.1 Franchises	67	0	67	100.00%	67	67	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	
7	354.2 Structures & Improvements	555	0	555	36.47%	203	21	
8	355.2 Power Generation Equipment	1,521	0	1,521	36.47%	555	555	
9	360.2 Collection Sewers - Force	37	0	37	36.47%	13	(1)	
10	361.2 Collection Sewers - Gravity	6,615	0	6,615	36.47%	2,413	(116)	
11	362.2 Special Collecting Structures	0	0	0	36.47%	0	0	
12	363.2 Services to Customers	1,545	0	1,545	100.00%	1,545	29	
13	364.2 Flow Measuring Devices	227	0	227	100.00%	227	227	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	
18	354.3 Structures & Improvements	0	0	0	36.47%	0	0	
19	355.3 Power Generation Equipment	0	0	0	36.47%	0	0	
20	370.3 Receiving Wells	641	0	641	36.47%	234	(114)	
21	371.3 Pumping Equipment	3,190	0	3,190	36.47%	1,164	758	
22	389.3 Other Plant & Misc. Equipment	0	0	0	36.47%	0	0	
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	
25	354.4 Structures & Improvements	0	0	0	42.55%	0	0	
26	355.4 Power Generation Equipment	0	0	0	42.55%	0	0	
27	380.4 Treatment & Disposal Equipment	2,860	0	2,860	42.55%	1,217	(2,300)	
28	381.4 Plant Sewers	268	0	268	42.55%	114	(68)	
29	382.4 Outfall Sewer Lines	0	0	0	42.55%	0	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	42.55%	0	0	
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	100.00%	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	
52	354.7 Structures & Improvements	0	0	0	100.00%	0	0	
53	390.7 Office Furniture & Equipment	286	0	286	100.00%	286	286	
54	390.71 Computer Equipment	517	0	517	100.00%	517	446	
55	391.7 Transportation Equipment	1,186	0	1,186	100.00%	1,186	1,186	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	
57	393.7 Tools, Shop & Garage Equipment	68	0	68	100.00%	68	68	
58	394.7 Laboratory Equipment	59	0	59	100.00%	59	59	
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	
60	396.7 Communication Equipment	322	0	322	100.00%	322	322	
61	397.7 Miscellaneous Equipment	146	0	146	100.00%	146	146	
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	
63	TOTAL DEPRECIATION EXPENSE	20,110	0	20,110		10,335	1,571	
	Composite NU&U Rate				51.39%			
64	(LESS) AMORTIZATION OF CIAC	(127)	0	(127)		(65)	(1)	
65	NET DEPRECIATION EXPENSE - SEWER	19,983	0	19,983		10,270	1,570	

Net Depreciation Expense - Sewer

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

Schedule: B-14
 Page: 3 of 3
 Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2007 Year Expense	(6) Utility Adjustments	(7) Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	100.00%	0	0
3	352.1 Franchises	100	0	100	100.00%	100	33
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0
7	354.2 Structures & Improvements	1,675	0	1,675	36.84%	617	415
8	355.2 Power Generation Equipment	2,281	0	2,281	36.84%	840	286
9	360.2 Collection Sewers - Force	35	0	35	36.84%	13	(0)
10	361.2 Collection Sewers - Gravity	6,792	0	6,792	36.84%	2,502	90
11	362.2 Special Collecting Structures	0	0	0	36.84%	0	0
12	363.2 Services to Customers	1,905	0	1,905	100.00%	1,905	360
13	364.2 Flow Measuring Devices	142	0	142	100.00%	142	(85)
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0
18	354.3 Structures & Improvements	0	0	0	36.84%	0	0
19	355.3 Power Generation Equipment	0	0	0	36.84%	0	0
20	370.3 Receiving Wells	481	0	481	36.84%	177	(57)
21	371.3 Pumping Equipment	4,241	0	4,241	36.84%	1,562	399
22	389.3 Other Plant & Misc. Equipment	0	0	0	36.84%	0	0
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0
25	354.4 Structures & Improvements	922	0	922	42.98%	396	396
26	355.4 Power Generation Equipment	0	0	0	42.98%	0	0
27	380.4 Treatment & Disposal Equipment	9,276	0	9,276	42.98%	3,987	2,770
28	381.4 Plant Sewers	186	0	186	42.98%	80	(34)
29	382.4 Outfall Sewer Lines	0	0	0	42.98%	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	42.98%	0	0
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0
38	381.5 Plant Sewers	0	0	0	100.00%	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6 Franchises	0	0	0	100.00%	0	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0
45	366.6 Reuse Services	0	0	0	100.00%	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
50	GENERAL PLANT						
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0
52	354.7 Structures & Improvements	0	0	0	100.00%	0	0
53	390.7 Office Furniture & Equipment	36	0	36	100.00%	36	(250)
54	390.71 Computer Equipment	1,444	0	1,444	100.00%	1,444	926
55	391.7 Transportation Equipment	1,780	0	1,780	100.00%	1,780	593
56	392.7 Stores Equipment	0	0	0	100.00%	0	0
57	393.7 Tools, Shop & Garage Equipment	102	0	102	100.00%	102	34
58	394.7 Laboratory Equipment	89	0	89	100.00%	89	30
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0
60	396.7 Communication Equipment	81	0	81	100.00%	81	(242)
61	397.7 Miscellaneous Equipment	219	0	219	100.00%	219	73
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0
63	TOTAL DEPRECIATION EXPENSE	31,784	0	31,784		16,069	5,734
64	Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	(800)	0	(800)	50.56%	(405)	(339)
65	NET DEPRECIATION EXPENSE - SEWER	30,984	0	30,984		15,665	5,395

Taxes Other Than Income

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15

Page: 1 of 1

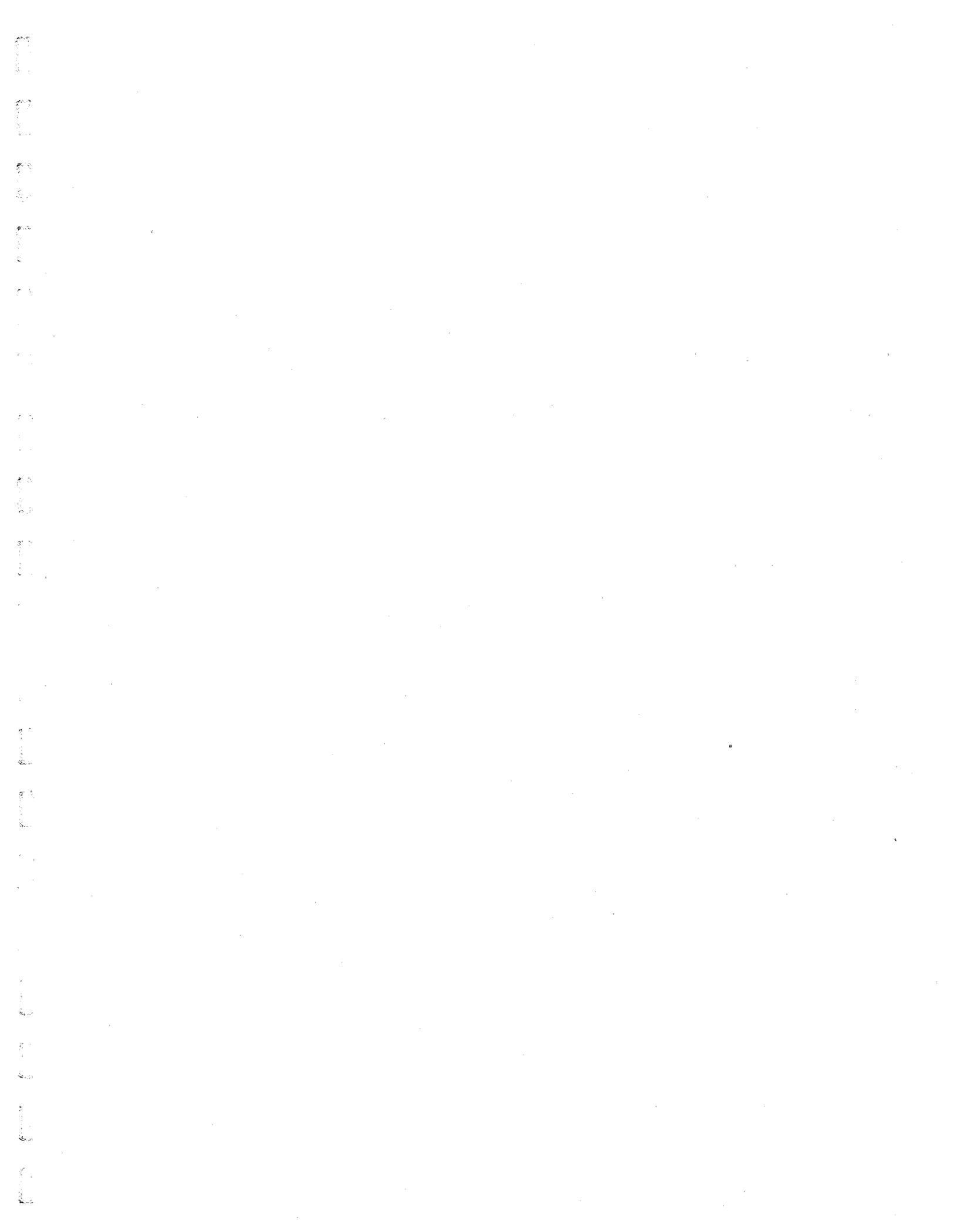
Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	8,553	3,600	14,915		27,068	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 64.91%			(9,681)		(9,681)	
5	Total Test Year Adjustments	0	0	(9,681)	0	(9,681)	
6	Adjusted Test Year (2005)	8,553	3,600	5,234	0	17,387	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	1,129				1,129	E-13
9	Payroll Tax Adjustment		244			244	B-5
10	Plant in Service Adjustment			18,166		18,166	A-5
11	Non-U&U Adjustment @ 63.74%			(11,580)		(11,580)	
12	Total 2006 Adjustments	1,129	244	6,586	0	7,960	
13	Adjusted Intermed. Year (2006)	9,682	3,844	11,821	0	25,346	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	840				840	E-13
16	Payroll Tax Adjustment		1,302			1,302	B-5
17	Plant in Service Adjustment			7,536		7,536	A-5
18	Non-U&U Adjustment @ 60.40%			(4,552)		(4,552)	
19	Total 2007 Adjustments	840	1,302	2,984	0	5,126	
20	Adjusted Projected Rate Year (2007)	10,522	5,146	14,805	0	30,472	
21	RAFs Assoc. with Revenue Increase	4,486				4,486	B-3
22	Total Projected Rate Year (2007)	15,008	5,146	14,805	0	34,958	
Sewer							
23	Test Year (2005) Per Books	4,081	3,151	3,656		10,887	B-4, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 52.06%			(1,903)		(1,903)	
27	Total Test Year Adjustments	0	0	(1,903)	0	(1,903)	
28	Adjusted Test Year (2005)	4,081	3,151	1,753	0	8,984	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	141				141	E-2
31	Payroll Tax Adjustment		(779)			(779)	B-6
32	Plant in Service Adjustment			4,453		4,453	A-6
33	Non-U&U Adjustment @ 51.36%			(2,287)		(2,287)	
34	Total 2006 Adjustments	141	(779)	2,166	0	1,528	
35	Adjusted Intermed. Year (2006)	4,222	2,372	3,918	0	10,512	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	238				238	E-2
38	Payroll Tax Adjustment		106			106	B-6
39	Plant in Service Adjustment			1,847		1,847	A-6
40	Non-U&U Adjustment @ 51.09%			(944)		(944)	
41	Total 2007 Adjustments	238	106	903	0	1,247	
42	Adjusted Projected Rate Year (2007)	4,459	2,478	4,822	0	11,759	
43	RAFs Assoc. with Revenue Increase	1,724				1,724	B-3
43	Total Projected Rate Year (2007)	6,184	2,478	4,822	0	13,484	

Recap Schedules: B-1, B-2

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



**Sunny Hills
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Miscellaneous Tax Information	C-10	111

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007

Schedule: C-1
 Page: 1 of 1
 Preparer: Jack Schreyer

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) 2005 Year End Per Books	(3) 2005 Utility Adjustments	(4) 2005 Year End Adjusted	(5) 2006 Utility Adjustments	(6) 2006 Year End Adjusted	(7) 2007 Utility Adjustments	(8) 2007 Year End Adjusted	Supporting Schedules
Water									
1	Current Tax Expense	8,446	(8,047)	399	4,755	5,154	(21,529)	(16,374)	C-2
2	Deferred Income Tax Expense	0	13,548	13,548	(8,234)	5,315	0	5,315	C-5
3	ITC Realized This Year	0	0	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
6	Total Income Tax Expense	8,446	5,502	13,948	(3,479)	10,469	(21,529)	(11,060)	
Sewer									
7	Current Tax Expense	466	(3,851)	(3,385)	2,230	(1,156)	(5,993)	(7,148)	C-2
8	Deferred Income Tax Expense	0	1,765	1,765	(1,072)	692	0	692	C-5
9	ITC Realized This Year	0	0	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
12	Total Income Tax Expense	466	(2,086)	(1,621)	1,157	(463)	(5,993)	(6,456)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [X] Projected []

Schedule: C-2
Page: 1 of 3
Preparer: Jack Schreyer

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) Water		(4)		(5)		(6) Sewer		(7)	(8) Supporting Schedules
		12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted			
1	Taxable Operating Income before Interest	21,895	(12,586)	9,309	1,631	(7,130)	(5,498)	B-1, B-2					
2	Less: Interest Charges	0	(5,019)	(5,019)	0	(2,853)	(2,853)	C-3					
3	Taxable Income	21,895	(17,605)	4,290	1,631	(9,983)	(8,352)						
4	Schedule M Adjustments												
5	Permanent Differences	-	0	0	-	0	0	C-4					
6	Timing Differences	0	35,122	35,122	4,574	0	4,574	C-5					
7	Total Schedule M Adjustments	0	35,122	35,122	4,574	0	4,574						
8	Taxable Income Before State Taxes	21,895	(52,728)	(30,833)	(2,943)	(9,983)	(12,926)						
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%						
10													
11													
12	State Income Taxes	1,204	(2,900)	(1,696)	(162)	(549)	(711)						
13	Federal Taxable Income	20,691	(14,705)	5,985	1,793	(9,434)	(7,641)						
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%						
15	Federal Income Taxes	7,242	(5,147)	2,095	628	(3,302)	(2,674)						
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7					
17	Current Federal Income Taxes	7,242	(5,147)	2,095	628	(3,302)	(2,674)						
18	Summary:												
19	Current State Income Tax	1,204	(2,900)	(1,696)	(162)	(549)	(711)						
20	Current Federal Income Tax	7,242	(5,147)	2,095	628	(3,302)	(2,674)						
21	Total Current Income Tax Expense (To C-1)	8,446	(8,047)	399	466	(3,851)	(3,385)						

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Test Year Ending 12/31/06
 Historical [] Projected [X]

Schedule: C-2
 Page: 2 of 3
 Preparer: Jack Schreyer

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	(3) Water		(4) 12/31/06 Adjusted	(6) Sewer		(7) 12/31/06 Adjusted	(8) Supporting Schedules
		(2) 12/31/05 Adjusted	2006 Adjustments		(5) 12/31/05 Adjusted	2006 Adjustments		
1	Taxable Operating Income before Interest	9,309	8,435	17,743	(5,498)	4,526	(973)	B-1, B-2
2	Less: Interest Charges	(5,019)	1,914	(3,105)	(2,853)	997	(1,857)	C-3
3	Taxable Income	4,290	10,349	14,638	(8,352)	5,522	(2,830)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	35,122	(21,345)	13,778	4,574	(2,780)	1,794	C-5
7	Total Schedule M Adjustments	35,122	(21,345)	13,778	4,574	(2,780)	1,794	
8	Taxable Income Before State Taxes	(30,833)	31,694	861	(12,926)	8,302	(4,624)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	(1,696)	1,743	47	(711)	457	(254)	
13	Federal Taxable Income	5,985	8,606	14,591	(7,641)	5,066	(2,575)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	2,095	3,012	5,107	(2,674)	1,773	(901)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	2,095	3,012	5,107	(2,674)	1,773	(901)	
18	Summary:							
19	Current State Income Tax	(1,696)	1,743	47	(711)	457	(254)	
20	Current Federal Income Tax	2,095	3,012	5,107	(2,674)	1,773	(901)	
21	Total Current Income Tax Expense (To C-1)	399	4,755	5,154	(3,385)	2,230	(1,156)	

Book/Tax Differences - Permanent

Florida Public Service Commission

Sunny Hills

Schedule: C-4

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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 2005	(3) Amount 2006	(4) Amount 2007
WATER				
1				
2	None			
3				
4	Total	<u>0</u>	<u>0</u>	<u>0</u>
SEWER				
5				
6	None			
7				
8	Total	<u>0</u>	<u>0</u>	<u>0</u>

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: C-6

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(5) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(6) State	(6) Federal	(7) Total	(9) State	(9) Federal	(10) Total
WATER										
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	812	4,866	5,678				812	4,866	5,678
4	2006	1,010	6,054	7,065				1,010	6,054	7,065
5	2007	1,209	7,243	8,451				1,209	7,243	8,451
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	282	1,688	1,969				282	1,688	1,969
9	2006	350	2,100	2,450				350	2,100	2,450
10	2007	419	2,512	2,931				419	2,512	2,931

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Sunny Hills

Schedule: C-6

Docket No. 060368-WS

Page: 2 of 3

Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Preparer: Jack Schreyer

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.	Year	(1)	(2)	(3)	(4)
		Account No. 28306 Deferred State Tax Liability			
		Beginning Balance	Current Year Change	Ending Balance	
WATER					
1	2003	0	0	0	
2	2004	0	0	0	
3	2005	0	812	812	
4	2006	812	198	1,010	
5	2007	1,010	198	1,209	
SEWER					
6	2003	0	0	0	
7	2004	0	0	0	
8	2005	0	282	282	
9	2006	282	69	350	
10	2007	350	69	419	

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Sunny Hills

Schedule: C-6

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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. 28305 Deferred Federal Tax Liability		(4) Ending Balance
			Current Year Change		
WATER					
1	2003	0	0		0
2	2004	0	0		0
3	2005	0	4,866		4,866
4	2006	4,866	1,189		6,054
5	2007	6,054	1,189		7,243
SEWER					
6	2003	0	0		0
7	2004	0	0		0
8	2005	0	1,688		1,688
9	2006	1,688	412		2,100
10	2007	2,100	412		2,512

Investment Tax Credits - Analysis

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: C-7
 Page: 1 of 4
 Preparer: Jack Schreyer

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) - (6) 3% ITC					(7) Ending Balance	(8) Beginning Balance	(9) - (12) 4% ITC					(13) Ending Balance
		Amount Realized		Amortization		Amount Realized			Amortization					
		(3) Current Year	(4) Prior Year Adjust.	(5) Current Year	(6) Prior Year Adjust.	(9) Current Year			(10) Prior Year Adjust.	(11) Current Year	(12) Prior Year Adjust.			
1	NONE						NONE							

Investment Tax Credits - Analysis

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
 Test Year Ending 12/31/05

Schedule: C-7
 Page: 2 of 4
 Preparer: Jack Schreyer

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) - (6) 8% ITC					(7) Ending Balance	(8) - (12) 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.	(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****Sunny Hills**

Schedule: C-7

Docket No. 060368-WS

Page: 3 of 4

Test Year Ending 12/31/05

Preparer: Jack Schreyer

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

Sunny Hills
Docket No. 060368-WS
Test Year Ending 12/31/05

Schedule: C-7
Page: 4 of 4
Preparer: Jack Schreyer

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

NONE

Parent's Debt Information

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007

Schedule: C-8
 Page: 1 of 1
 Preparer: Jack Schreyer

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) Cost	(6) Supporting Schedules
2005						
1	-					
2	-					
2006						
3	Note	4,731,000	100.00%	6.00%	283,860	D-5
4	-					
2007						
5	Note	20,501,000	100.00%	6.00%	1,230,060	D-5
6	-					

Income Tax Returns

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: C-9

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Miscellaneous Tax Information

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
Test Year Ending 12/31/05

Schedule: C-10
Page: 1 of 1
Preparer: Jack Schreyer

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 |
| (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 |



**Sunny Hills
CAPITAL SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Requested Cost of Capital	D-1	113
Reconciliation to Rate Base	D-2	116
Preferred Stock	D-3	119
Short-Term Debt	D-4	120
Long-Term Debt	D-5	121
Variable Debt	D-6	123
Customer Deposits	D-7	125

Schedule of Requested Cost of Capital

13 Month Average balance

Sunny Hills**Docket No. 060368-WS**

Test Year Ending: 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 3

Preparer: Jack Schreyer

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.

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
WATER							
1	Long-Term Debt	81,094	35.95%	6.00%	2.16%	4,866	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	121,641	53.93%	10.12%	5.46%	12,310	D-2
5	Customer Deposits	2,558	1.13%	6.00%	0.07%	153	D-2
6	Accumulated Deferred Income Taxes	20,268	8.99%	0.00%	0.00%	0	D-2
7	Total	<u>225,562</u>	<u>100.00%</u>		<u>7.68%</u>	<u>17,329</u>	
SEWER							
8	Long-Term Debt	45,000	36.86%	6.00%	2.21%	2,700	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	67,500	55.29%	10.12%	5.60%	6,831	D-2
12	Customer Deposits	2,558	2.10%	6.00%	0.13%	153	D-2
13	Accumulated Deferred Income Taxes	7,029	5.76%	0.00%	0.00%	0	D-2
14	Total	<u>122,087</u>	<u>100.00%</u>		<u>7.93%</u>	<u>9,684</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Sunny Hills**Docket No. 060368-WS**

Test Year Ending: 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 3

Preparer: Jack Schreyer

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.

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
WATER							
1	Long-Term Debt	80,513	34.89%	6.00%	2.09%	4,831	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	120,769	52.34%	10.12%	5.30%	12,222	D-2
5	Customer Deposits	2,558	1.11%	6.00%	0.07%	153	D-2
6	Accumulated Deferred Income Taxes	26,908	11.66%	0.00%	0.00%	0	D-2
7	Total	<u>230,747</u>	<u>100.00%</u>		<u>7.46%</u>	<u>17,206</u>	
SEWER							
8	Long-Term Debt	45,711	36.23%	6.00%	2.17%	2,743	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	68,567	54.35%	10.12%	5.50%	6,939	D-2
12	Customer Deposits	2,558	2.03%	6.00%	0.12%	153	D-2
13	Accumulated Deferred Income Taxes	9,332	7.40%	0.00%	0.00%	0	D-2
14	Total	<u>126,169</u>	<u>100.00%</u>		<u>7.80%</u>	<u>9,835</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Sunny Hills**Docket No. 060368-WS**

Test Year Ending: 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 3 of 3

Preparer: Jack Schreyer

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.	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules		
WATER							
1	Long-Term Debt	209,977	37.49%	6.00%	2.25%	12,599	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	314,966	56.23%	10.12%	5.69%	31,875	D-2
5	Customer Deposits	2,558	0.46%	6.00%	0.03%	153	D-2
6	Accumulated Deferred Income Taxes	32,614	5.82%	0.00%	0.00%	0	D-2
7	Total	<u>560,116</u>	<u>100.00%</u>		<u>7.97%</u>	<u>44,627</u>	
SEWER							
8	Long-Term Debt	69,154	37.03%	6.00%	2.22%	4,149	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	103,732	55.54%	10.12%	5.62%	10,498	D-2
12	Customer Deposits	2,558	1.37%	6.00%	0.08%	153	D-2
13	Accumulated Deferred Income Taxes	11,311	6.06%	0.00%	0.00%	0	D-2
14	Total	<u>186,755</u>	<u>100.00%</u>		<u>7.93%</u>	<u>14,800</u>	

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Sunny Hills

Docket No. 060368-WS

Test Year Ending: 12/31/05

Historical [X] Projected []

Schedule: D-2

Page: 1 of 3

Preparer: Jack Schreyer

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.

Line No.	Class of Capital	(1) Average Test Year	(3) Reconciliation Adjustments		(5) Pro rata *	(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			(4) Specific (Explain)	(5) Pro rata *			
Water							
1	Long-Term Debt	0			81,094	81,094	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	202,735			(81,094)	121,641	
5	Customer Deposits	2,558				2,558	D-7
6	Accumulated Deferred Income Taxes	20,268				20,268	
7	Total	<u>225,562</u>			<u>0</u>	<u>225,562</u>	A-1
Sewer							
8	Long-Term Debt	0			45,000	45,000	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	112,499			(45,000)	67,500	
12	Customer Deposits	2,558				2,558	
13	Accumulated Deferred Income Taxes	7,029				7,029	
14	Total	<u>122,087</u>			<u>0</u>	<u>122,087</u>	A-2

* List corresponding adjustments to rate base below:

This system had no debt in the historical test year. In subsequent years it is funded by a 40% debt -60% equity capital structure with consideration made for Customer Deposits and Deferred Taxes.

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Sunny Hills

Docket No. 060368-WS

Test Year Ending: 12/31/06

Historical [] Projected [X]

Schedule: D-2

Page: 2 of 3

Preparer: Jack Schreyer

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.

Line No.	Class of Capital	(1) Average Test Year	(2) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			(3) Specific	(4) (Explain)	(5) Pro rata *		
Water							
1	Long-Term Debt	80,513				80,513	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	120,769				120,769	
5	Customer Deposits	2,558				2,558	D-7
6	Accumulated Deferred Income Taxes	26,908				26,908	
7	Total	<u>230,747</u>			<u>0</u>	<u>230,747</u>	A-1
Sewer							
8	Long-Term Debt	45,711				45,711	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	68,567				68,567	
12	Customer Deposits	2,558				2,558	D-7
13	Accumulated Deferred Income Taxes	9,332				9,332	
14	Total	<u>126,169</u>			<u>0</u>	<u>126,169</u>	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Sunny Hills

Schedule: D-2

Docket No. 060368-WS

Page: 3 of 3

Test Year Ending: 12/31/07

Preparer: Jack Schreyer

Historical [] Projected [X]

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.

Line No. Class of Capital	(1)	(2)	(3) (4) (5) Reconciliation Adjustments			(6)	(7)
		Average Test Year	Specific	(Explain)	Pro rata *	To Requested Rate Base	Supporting Schedules
Water							
1 Long-Term Debt		209,977				209,977	D-5
2 Short-Term Debt		0				0	D-4
3 Preferred Stock		0				0	D-3
4 Common Stock		314,966				314,966	
5 Customer Deposits		2,558				2,558	D-7
6 Accumulated Deferred Income Taxes		32,614				32,614	
7 Total		<u>560,116</u>			<u>0</u>	<u>560,116</u>	A-1
Sewer							
8 Long-Term Debt		69,154				69,154	D-5
9 Short-Term Debt		0				0	D-4
10 Preferred Stock		0				0	D-3
11 Common Stock		103,732				103,732	
12 Customer Deposits		2,558				2,558	D-7
13 Accumulated Deferred Income Taxes		11,311				11,311	
14 Total		<u>186,755</u>			<u>0</u>	<u>186,755</u>	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Cost of Short-Term Debt

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Utility [X] or Parent [X]

Schedule: D-4

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Cost of Long-Term Debt

Sunny Hills
Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006, 2007
 Utility [X] or Parent []

Florida Public Service Commission

Schedule: D-5
 Page: 1 of 2
 Preparer: Jack Schreyer

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 Dis (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

Sunny Hills
 Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007
 Utility [] or Parent [X]

Florida Public Service Commission

Schedule: D-5
 Page: 2 of 2
 Preparer: Jack Schreyer

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. (Prem) 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))
2005												
1	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-
2006												
3	Note -	6.00% 10/31/06 -	20,501,000	4,731,000	-	-	-	-	-	283,860	283,860	6.00%
4	-	-	-	<u>4,731,000</u>	-	-	-	-	-	-	-	-
2007												
5	Note -	6.00% 10/31/06 -	20,501,000	20,501,000	-	-	-	-	-	1,230,060	1,230,060	6.00%
6	-	-	-	<u>20,501,000</u>	-	-	-	-	-	-	-	-

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006, 2007

Utility or Parent

Schedule: D-6

Page: 1 of 2

Preparer: <name>

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

Schedule of Customer Deposits

Florida Public Service Commission

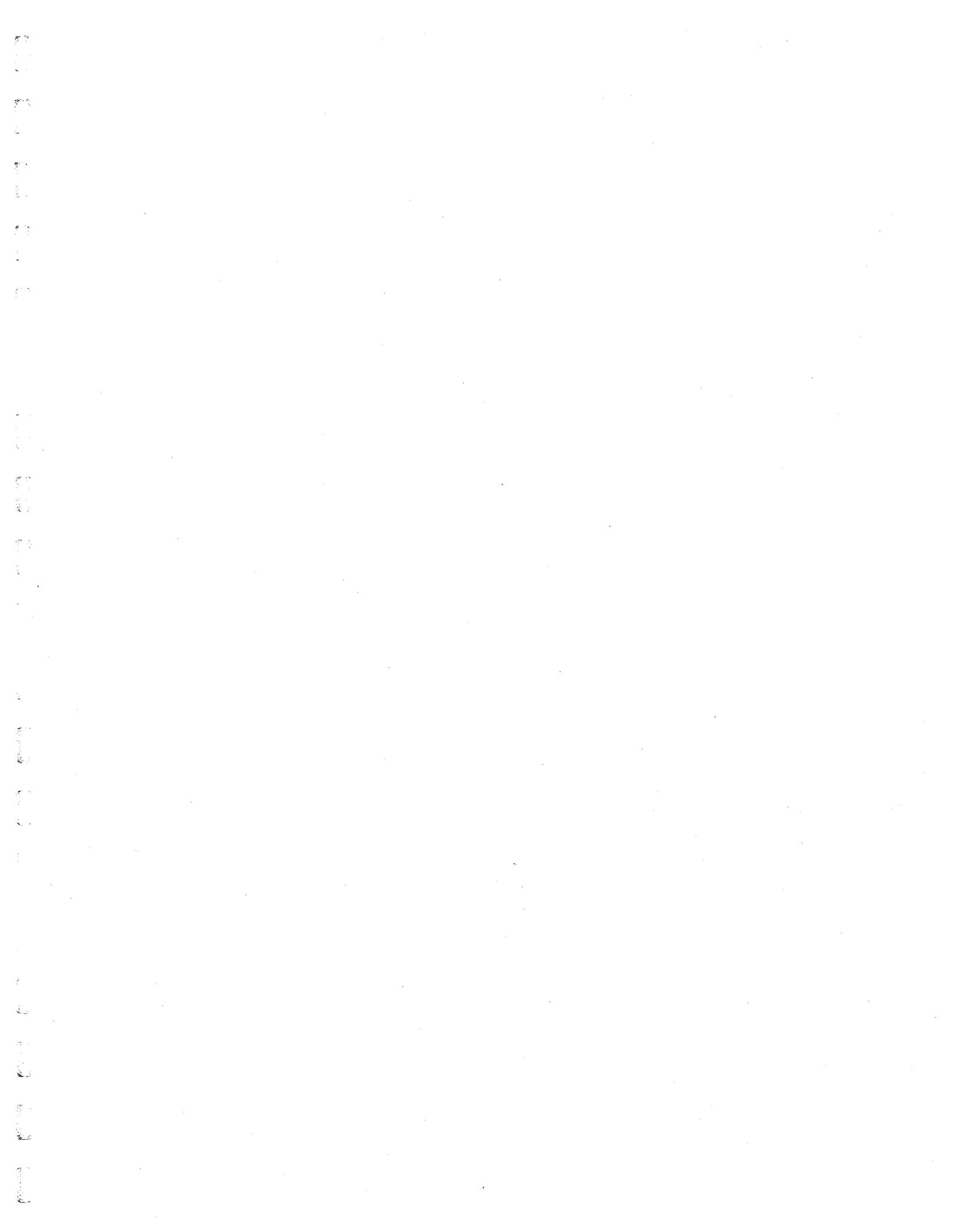
Sunny Hills
 Docket No. 060368-WS
 Test Year Ending: 12/31/05

Schedule: D-7
 Page: 1 of 1
 Preparer: Jack Schreyer

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	Jan-05	4,764	354	(219)	4,899
2	Feb-05	4,899	171	(215)	4,855
3	Mar-05	4,855	400	(225)	5,030
4	Apr-05	5,030	225	(175)	5,080
5	May-05	5,080	275	(250)	5,105
6	Jun-05	5,105	200	(229)	5,076
7	Jul-05	5,076	223	(76)	5,224
8	Aug-05	5,224	173	(200)	5,197
9	Sep-05	5,197	100	(275)	5,022
10	Oct-05	5,022	301	(250)	5,072
11	Nov-05	5,072	473	(100)	5,445
12	Dec-05	5,445	150	(200)	5,395
13	Average				<u>5,117</u>
14			Water Allocated at	50%	<u>2,558</u>
15			Sewer Allocated at	50%	<u>2,558</u>



Sunny Hills RATES SCHEDULES

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Rate Schedule - Water

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: Jack Schreyer

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) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	11.36	11.47		11.70	12.61	24.15
3	3/4"	17.06	17.22		17.57	18.94	36.23
4	1"	28.42	28.69		29.27	31.55	60.38
5	1-1/2"	56.84	57.38		58.54	63.10	120.77
6	2"	90.95	91.82		93.67	100.97	193.23
7	3"	181.91	183.64		187.34	201.94	386.45
8	4"	284.22	286.93		292.72	315.53	603.83
9	6"	568.43	573.84		585.42	631.05	1,207.66
10	8"	909.50	918.16		936.68	1,009.68	1,932.26
11	10"	1,307.39	1,319.84		1,346.47	1,451.41	2,777.62
12	Gallorage charge, Block 1	4.38	4.42		4.51	4.86	4.34
13	Block 2	-	-		-	-	5.43
14	Block 3	-	-		-	-	-
15	Commerical						
16	5/8" X 3/4"	11.36	11.47		11.70	12.61	24.15
17	3/4"	17.06	17.22		17.57	18.94	36.23
18	1"	28.42	28.69		29.27	31.55	60.38
19	1-1/2"	56.84	57.38		58.54	63.10	120.77
20	2"	90.95	91.82		93.67	100.97	193.23
21	3"	181.91	183.64		187.34	201.94	386.45
22	4"	284.22	286.93		292.72	315.53	603.83
23	6"	568.43	573.84		585.42	631.05	1,207.66
24	8"	909.50	918.16		936.68	1,009.68	1,932.26
25	10"	1,307.39	1,319.84		1,346.47	1,451.41	2,777.62
26	Gallorage charge	4.38	4.42		4.51	4.86	4.34
27	Multi-Family						
28	5/8" X 3/4"	11.36	11.47		11.70	12.61	24.15
29	3/4"	17.06	17.22		17.57	18.94	36.23
30	1"	28.42	28.69		29.27	31.55	60.38
31	1-1/2"	56.84	57.38		58.54	63.10	120.77
32	2"	90.95	91.82		93.67	100.97	193.23
33	3"	181.91	183.64		187.34	201.94	386.45
34	4"	284.22	286.93		292.72	315.53	603.83
35	6"	568.43	573.84		585.42	631.05	1,207.66
36	8"	909.50	918.16		936.68	1,009.68	1,932.26
37	10"	1,307.39	1,319.84		1,346.47	1,451.41	2,777.62
38	Gallorage charge	4.38	4.42		4.51	4.86	4.34
39	Fire Protection						
40	2"	7.58	7.65		7.80	8.41	48.31
41	3"	15.16	15.30		15.61	16.83	96.61
42	4"	23.68	23.91		24.39	26.29	150.96
43	6"	47.37	47.82		48.78	52.58	301.92
44	8"	75.79	76.51		78.05	84.13	483.07
45	10"	108.95	109.99		112.21	120.96	694.41

Rate Schedule - Sewer

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 1

Preparer: Jack Schreyer

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) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	19.37	19.56		19.74	23.99	33.97
3	3/4"	19.37	19.56		19.74	23.99	50.95
4	1"	19.37	19.56		19.74	23.99	84.92
5	1-1/2"	19.37	19.56		19.74	23.99	169.84
6	2"	19.37	19.56		19.74	23.99	271.75
7	3"	19.37	19.56		19.74	23.99	543.50
8	4"	19.37	19.56		19.74	23.99	849.22
9	6"	19.37	19.56		19.74	23.99	1,698.44
10	8"	19.37	19.56		19.74	23.99	2,717.51
11	10"	19.37	19.56		19.74	23.99	3,906.41
12	Gallonge cap (gallons)	6,000	6,000		6,000	6,000	6,000
13	Gallonge Charge, Capped Usage	8.16	8.24		8.31	10.10	9.25
14							
15	Commerical						
16	5/8" X 3/4"	19.37	19.56		19.74	23.99	33.97
17	3/4"	29.05	29.33		29.60	35.98	50.95
18	1"	48.42	48.89		49.33	59.96	84.92
19	1-1/2"	96.85	97.79		98.68	119.94	169.84
20	2"	154.95	156.46		157.88	191.90	271.75
21	3"	309.93	312.94		315.78	383.83	543.50
22	4"	484.24	488.95		493.38	599.70	849.22
23	6"	968.51	977.93		986.79	1,199.43	1,698.44
24	8"	1,549.60	1,564.67		1,578.85	1,919.07	2,717.51
25	10"	2,227.54	2,249.20		2,269.59	2,758.66	3,906.41
26	Gallonge charge	9.82	9.92		10.01	12.17	11.10
27	Multi-Family						
28	5/8" X 3/4"	19.37	19.56		19.74	23.99	33.97
29	3/4"	29.05	29.33		29.60	35.98	50.95
30	1"	48.42	48.89		49.33	59.96	84.92
31	1-1/2"	96.85	97.79		98.68	119.94	169.84
32	2"	154.95	156.46		157.88	191.90	271.75
33	3"	309.93	312.94		315.78	383.83	543.50
34	4"	484.24	488.95		493.38	599.70	849.22
35	6"	968.51	977.93		986.79	1,199.43	1,698.44
36	8"	1,549.60	1,564.67		1,578.85	1,919.07	2,717.51
37	10"	2,227.54	2,249.20		2,269.59	2,758.66	3,906.41
38	Gallonge charge	9.82	9.92		10.01	12.17	11.10
39	Flat Rate						
40	Resid'l Wastwater Only (RWO)	48.88	49.36		49.81	60.54	71.33
41	Reuse per Sprinkler Head	-	-		-	-	-
42	Reuse Flate Rate	-	-		-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Sunny Hills

Schedule: E-2w

Docket No. 060368-WS

Page: 1 of 3

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Preparer: Jack Schreyer

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) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	5,395	23,222	Split Yr	61,737	11.70	63,122	NA	24.15	130,289
3	3/4"	0	0	Split Yr	0	17.57	0	NA	36.23	0
4	1"	132	445	Split Yr	3,778	29.27	3,864	NA	60.38	7,970
5	1-1/2"	0	0	Split Yr	0	58.54	0	NA	120.77	0
6	2"	0	0	Split Yr	0	93.67	0	NA	193.23	0
7	3"	0	0	Split Yr	0	187.34	0	NA	386.45	0
8	4"	0	0	Split Yr	0	292.72	0	NA	603.83	0
9	Gallorage									
10	Block 1	-	23,667	Split Yr	104,426	4.51	106,738	16,945	4.34	73,541
11	Block 2	-		Split Yr	0	-	0	6,722	5.43	36,500
12	Block 3	-		Split Yr	0	-	0	0	-	0
13	Total Residential	<u>5,527</u>	<u>23,667</u>		<u>169,941</u>		<u>173,723</u>	<u>23,667</u>		<u>248,301</u>
14	Average Bill				<u>30.75</u>		<u>31.43</u>			<u>44.93</u>
15	Commercial									
16	5/8" X 3/4"	69	607	Split Yr	790	11.70	807	NA	24.15	1,666
17	3/4"	0	0	Split Yr	0	17.57	0	NA	36.23	0
18	1"	60	1,069	Split Yr	1,717	29.27	1,756	NA	60.38	3,623
19	1-1/2"	24	432	Split Yr	1,374	58.54	1,405	NA	120.77	2,898
20	2"	36	339	Split Yr	3,298	93.67	3,372	NA	193.23	6,956
21	3"	0	0	Split Yr	0	187.34	0	NA	386.45	0
22	4"	0	0	Split Yr	0	292.72	0	NA	603.83	0
23										
24	Gallorage	-	2,447	Split Yr	10,795	4.51	11,036	0	4.34	10,620
25										
26										
27	Total Commercial	<u>189</u>	<u>2,447</u>		<u>17,973</u>		<u>18,377</u>	<u>0</u>		<u>25,764</u>
28	Average Bill				<u>95.10</u>		<u>97.23</u>			<u>136.32</u>
29	Multi-Family									
30	5/8" X 3/4"	0	0	Split Yr	0	-	0	NA	24.15	0
31	3/4"	0	0	Split Yr	0	-	0	NA	36.23	0
32	1"	0	0	Split Yr	0	-	0	NA	60.38	0
33	1-1/2"	0	0	Split Yr	0	-	0	NA	120.77	0
34	2"	0	0	Split Yr	0	-	0	NA	193.23	0
35	3"	0	0	Split Yr	0	-	0	NA	386.45	0
36	4"	0	0	Split Yr	0	-	0	NA	603.83	0
37										
38	Gallorage	-	0	Split Yr	0	-	0	0	4.34	0
39										
40										
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
43	Fire Protection									
44	2"	0	NA	Split Yr	0	7.80	0	NA	48.31	0
45	3"	0	NA	Split Yr	0	15.61	0	NA	96.61	0
46	4"	0	NA	Split Yr	0	24.39	0	NA	150.96	0
47	6"	0	NA	Split Yr	0	48.78	0	NA	301.92	0
48	8"	0	NA	Split Yr	0	78.05	0	NA	483.07	0
49	10"	0	NA	Split Yr	0	112.21	0	NA	694.41	0
50										
51										
52										
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
55	Subtotal				<u>187,914</u>		<u>192,100</u>			<u>274,065</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				2,145		2,145			3,366
59	Total Revenue				<u>190,059</u>		<u>194,245</u>			<u>277,431</u>
60	Booked Revenue				<u>189,612</u>					
61	Difference				447 =	0.2%				
62										
63										

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Period: 1/1/05 - 4/14/05
 Water [X] or Sewer []

Schedule: E-2w
 Page: 2 of 3
 Preparer: Jack Schreyer

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) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	1,308	4,461	11.36	14,859
3	3/4"	0	0	17.06	0
4	1"	33	97	28.42	938
5	1-1/2"	0	0	56.84	0
6	2"	0	0	90.95	0
7	3"	0	0	181.91	0
8	4"	0	0	284.22	0
9	<i>Gallonge</i>				
10	Block 1	-	4,558	4.38	19,964
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	Total Residential	<u>1,341</u>	<u>4,558</u>		<u>35,761</u>
14	Average Bill				<u>26.67</u>
15	Commerical				
16	5/8" X 3/4"	16	222	11.36	182
17	3/4"	0	0	17.06	0
18	1"	15	240	28.42	426
19	1-1/2"	6	8	56.84	341
20	2"	9	51	90.95	819
21	3"	0	0	181.91	0
22	4"	0	0	284.22	0
23					
24	<i>Gallonge</i>	-	521	4.38	2,282
25		-	-	-	0
26		-	-	-	0
27	Total Commercial	<u>46</u>	<u>521</u>		<u>4,050</u>
28	Average Bill				<u>88.04</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	0	-	0
32	1"	0	0	-	0
33	1-1/2"	0	0	-	0
34	2"	0	0	-	0
35	3"	0	0	-	0
36	4"	0	0	-	0
37					
38	<i>Gallonge</i>	-	0	-	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	7.58	0
45	2"	0	NA	15.16	0
46	3"	0	NA	23.68	0
47	4"	0	NA	47.37	0
48	6"	0	NA	75.79	0
49	8"	0	NA	108.95	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
55	Subtotal				<u>39,810</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Period: 4/15/05 - 12/31/05
 Water [X] or Sewer []

Schedule: E-2w
 Page: 3 of 3
 Preparer: Jack Schreyer

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) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	4,087	18,761	11.47	46,878
3	3/4"	0	0	17.22	0
4	1"	99	348	28.69	2,840
5	1-1/2"	0	0	57.38	0
6	2"	0	0	91.82	0
7	3"	0	0	183.64	0
8	4"	0	0	286.93	0
9	<i>Gallonge</i>				
10	Block 1	-	19,109	4.42	84,462
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	Total Residential	<u>4,186</u>	<u>19,109</u>		<u>134,180</u>
14	Average Bill				<u>32.05</u>
15	Commerical				
16	5/8" X 3/4"	53	385	11.47	608
17	3/4"	0	0	17.22	0
18	1"	45	829	28.69	1,291
19	1-1/2"	18	424	57.38	1,033
20	2"	27	288	91.82	2,479
21	3"	0	0	183.64	0
22	4"	0	0	286.93	0
23					
24	<i>Gallonge</i>	-	1,926	4.42	8,513
25		-	-	-	0
26		-	-	-	0
27	Total Commercial	<u>143</u>	<u>1,926</u>		<u>13,924</u>
28	Average Bill				<u>97.37</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	0	-	0
32	1"	0	0	-	0
33	1-1/2"	0	0	-	0
34	2"	0	0	-	0
35	3"	0	0	-	0
36	4"	0	0	-	0
37					
38	<i>Gallonge</i>	-	0	-	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	7.65	0
45	2"	0	NA	15.30	0
46	3"	0	NA	23.91	0
47	4"	0	NA	47.82	0
48	6"	0	NA	76.51	0
49	8"	0	NA	109.99	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
Subtotal					<u>148,104</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water [] or Sewer [X]

Schedule: E-2s

Page: 1 of 3

Preparer: Jack Schreyer

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) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Proposed Usage	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	2,051	5,993	Split Yr	40,020	19.74	40,487		33.97	69,672
3	3/4"	0	0	Split Yr	0	19.74	0		50.95	0
4	1"	0	0	Split Yr	0	19.74	0		84.92	0
5	1-1/2"	0	0	Split Yr	0	19.74	0		169.84	0
6	2"	0	0	Split Yr	0	19.74	0		271.75	0
7	3"	0	0	Split Yr	0	19.74	0		543.50	0
8	4"	0	0	Split Yr	0	19.74	0		849.22	0
9	Gallorage cap (gallons)		none							
10	Capped Usage	-	5,993	Split Yr	49,265	8.31	49,802	5,993	9.25	55,435
11	Usage Above Cap	-	1,082					1,082		
12										
13	Total Residential	<u>2,051</u>	<u>7,075</u>		<u>89,286</u>		<u>90,289</u>			<u>125,108</u>
14	Average Bill				<u>43.53</u>		<u>44.02</u>			<u>61.00</u>
15	Commerical									
16	5/8" X 3/4"	9	4	Split Yr	176	19.74	178		33.97	306
17	3/4"	0	0	Split Yr	0	29.60	0		50.95	0
18	1"	0	0	Split Yr	0	49.33	0		84.92	0
19	1-1/2"	0	0	Split Yr	0	98.68	0		169.84	0
20	2"	0	0	Split Yr	0	157.88	0		271.75	0
21	3"	0	0	Split Yr	0	315.78	0		543.50	0
22	4"	0	0	Split Yr	0	493.38	0		849.22	0
23										
24	Gallorage	-	4	Split Yr	40	10.01	40		11.10	44
25	Total Commercial	<u>9</u>	<u>4</u>		<u>216</u>		<u>218</u>			<u>350</u>
26	Average Bill				<u>23.95</u>		<u>24.19</u>			<u>38.90</u>
27	Multi-Family									
28	5/8" X 3/4"	0	0	Split Yr	0	19.74	0		33.97	0
29	3/4"	0	0	Split Yr	0	29.60	0		50.95	0
30	1"	0	0	Split Yr	0	49.33	0		84.92	0
31	1-1/2"	0	0	Split Yr	0	98.68	0		169.84	0
32	2"	0	0	Split Yr	0	157.88	0		271.75	0
33	3"	0	0	Split Yr	0	315.78	0		543.50	0
34	4"	0	0	Split Yr	0	493.38	0		849.22	0
35										
36	Gallorage	-	0	Split Yr	0	10.01	0		11.10	0
37	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
38	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
39	Flat Rate									
40	Res. Wastewater Only	24	NA	Split Yr	1,182	49.81	1,195		71.33	1,712
41	Sprinkler Heads	0	NA	Split Yr	0	-	0		-	0
42	Reuse	0	NA	Split Yr	0	-	0		-	0
43	Total Flat Rate - Other				<u>1,182</u>		<u>1,195</u>			<u>1,712</u>
44	Subtotal				<u>90,683</u>		<u>91,702</u>			<u>127,170</u>
45	Unbilled Revenues				0		0		-	-
46	Guaranteed Revenues				0		0		-	-
47	Misc. Service Charge				0		0		-	0
48	Total Revenue				<u>90,683</u>		<u>91,702</u>			<u>127,170</u>
49	Booked Revenue				<u>89,525</u>					
50	Difference				<u>1,157</u>	= 1.3%				
51					0					
52					0	0.0%				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Period: 1/1/05 - 4/14/05
 0

Schedule: E-2s
 Page: 2 of 3
 Preparer: Jack Schreyer

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) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	512	1,462	19.37	9,917
3	3/4"	0	0	19.37	0
4	1"	0	0	19.37	0
5	1-1/2"	0	0	19.37	0
6	2"	0	0	19.37	0
7	3"	0	0	19.37	0
8	4"	0	0	19.37	0
9	Gallorage cap				
10	Capped Usage	-	1,462	8.16	11,930
11	Usage Above Cap	-			
12					
13	Total Residential	<u>512</u>	<u>1,462</u>		<u>21,847</u>
14	Average Bill				<u>0.00</u>
15	Commerical				
16	5/8" X 3/4"	1	0	19.37	19
17	3/4"	0	0	29.05	0
18	1"	0	0	48.42	0
19	1-1/2"	0	0	96.85	0
20	2"	0	0	154.95	0
21	3"	0	0	309.93	0
22	4"	0	0	484.24	0
23					
24	Gallorage	-	0	9.82	0
25	Total Commercial	<u>1</u>	<u>0</u>		<u>19</u>
26	Average Bill				<u>0.00</u>
27	Multi-Family				
28	5/8" X 3/4"	0	0	19.37	0
29	3/4"	0	0	29.05	0
30	1"	0	0	48.42	0
31	1-1/2"	0	0	96.85	0
32	2"	0	0	154.95	0
33	3"	0	0	309.93	0
34	4"	0	0	484.24	0
35					
36	Gallorage	-	0	9.82	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>-</u>
39	Flat Rate				
40	Res. Wastewater Only	6	NA	48.88	293
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				<u>293</u>
44	Subtotal				<u>22,160</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Period: 4/15/05 - 12/31/05
 0

Schedule: E-2s
 Page: 3 of 3
 Preparer: Jack Schreyer

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) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	1,539	4,531	19.56	30,103
3	3/4"	0	0	19.56	0
4	1"	0	0	19.56	0
5	1-1/2"	0	0	19.56	0
6	2"	0	0	19.56	0
7	3"	0	0	19.56	0
8	4"	0	0	19.56	0
9	<i>Gallonge cap</i>				
10	<i>Capped Usage</i>	-	4,531	8.24	37,335
11	<i>Usage Above Cap</i>	-			
12					
13	Total Residential	<u>1,539</u>	<u>4,531</u>		<u>67,438</u>
14	Average Bill				<u>43.82</u>
15	Commerical				
16	5/8" X 3/4"	8	4	19.56	156
17	3/4"	0	0	29.33	0
18	1"	0	0	48.89	0
19	1-1/2"	0	0	97.79	0
20	2"	0	0	156.46	0
21	3"	0	0	312.94	0
22	4"	0	0	488.95	0
23					
24	<i>Gallonge</i>	-	4	9.92	40
25	Total Commerical	<u>8</u>	<u>4</u>		<u>196</u>
26	Average Bill				<u>24.52</u>
27	Multi-Family				
28	5/8" X 3/4"	0	0	19.56	0
29	3/4"	0	0	29.33	0
30	1"	0	0	48.89	0
31	1-1/2"	0	0	97.79	0
32	2"	0	0	156.46	0
33	3"	0	0	312.94	0
34	4"	0	0	488.95	0
35					
36	<i>Gallonge</i>	-	0	9.92	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>-</u>
39	Fiat Rate				
40	Res. Wastewater Only	18	NA	49.36	888
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	Total Fiat Rate - Other				<u>888</u>
44	Subtotal				<u>68,523</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-3

Page: 1 of 1

Preparer: Jack Schreyer

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) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan-05	444	15	0	0	0	459
2	Feb-05	444	15	0	0	0	459
3	Mar-05	446	16	0	0	0	462
4	Apr-05	447	16	0	0	0	463
5	May-05	451	16	0	0	0	467
6	Jun-05	457	16	0	0	0	473
7	Jul-05	457	16	0	0	0	473
8	Aug-05	460	16	0	0	0	476
9	Sep-05	465	16	0	0	0	481
10	Oct-05	466	16	0	0	0	482
11	Nov-05	483	16	0	0	0	499
12	Dec-05	486	16	0	0	0	502
13	Total Water	5,506	190	0	0	0	5,696

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
14	Jan-05	173	0	0	0	0	173
15	Feb-05	171	0	0	0	0	171
16	Mar-05	171	0	0	0	0	171
17	Apr-05	170	0	0	0	0	170
18	May-05	171	1	0	0	0	172
19	Jun-05	171	1	0	0	0	172
20	Jul-05	172	1	0	0	0	173
21	Aug-05	169	1	0	0	0	170
22	Sep-05	169	1	0	0	0	170
23	Oct-05	170	1	0	0	0	171
24	Nov-05	172	1	0	0	0	173
25	Dec-05	172	1	0	0	0	173
26	Total Sewer	2,051	8	0	0	0	2,059

Miscellaneous Service Charges

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule: E-4

Page: 1 of 1

Preparer: Jack Schreyer

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) Present		(4) Proposed	
		Bus. Hrs.	(3) After Hrs.	Bus. Hrs.	(5) After Hrs.
1	Initial Connection	15.00	15.00	24.00	31.00
2	Normal Reconnect	15.00	15.00	24.00	31.00
3	Violation Reconnect	-	-	48.00	62.00
4	Premises Visit	-	-	24.00	31.00
5	Insufficient Funds	20.00	-	21.00	-
6	Late Payment Fees	-	-	-	-

SEWER

Line No.	(1) Type Charge	(2) Present		(4) Proposed	
		Bus. Hrs.	(3) After Hrs.	Bus. Hrs.	(5) After Hrs.
7	Initial Connection	Actual cost	Actual cost	Actual cost	Actual cost
8	Normal Reconnect	Actual cost	Actual cost	Actual cost	Actual cost
9	Violation Reconnect	Actual cost	Actual cost	Actual cost	Actual cost
10	Premises Visit	-	-	24.00	31.00
11	Insufficient Funds	20.00	-	21.00	-
12	Late Payment Fees	-	-	-	-

Derivation of charges

Premises Visit charges are based on 1 hour of field service labor plus vehicle use costs, 1/4 hour clerical time, plus office and payroll overheads.

Violation Reconnect involves both a disconnection and reconnection visit to the property and is therefore twice the Premises Visit charge.

Insufficient Funds (NSF checks) charges are established using 1/2 hour clerical time plus office and payroll, overheads, and bank fees.

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: E-5

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
1	Jan-05	120	0	0	0	20	140
2	Feb-05	255	0	0	0	20	275
3	Mar-05	150	0	0	0	0	150
4	Apr-05	150	0	0	0	0	150
5	May-05	165	0	0	0	0	165
6	Jun-05	105	0	0	0	0	105
7	Jul-05	150	0	0	0	0	150
8	Aug-05	225	0	0	0	0	225
9	Sep-05	75	0	0	0	20	95
10	Oct-05	360	0	0	0	20	380
11	Nov-05	105	0	0	0	20	125
12	Dec-05	165	0	0	0	20	185
13	Total Water	<u>2,025</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>120</u>	<u>2,145</u>
14	Annual Events	135	0	0	0	6	
15	2006 Rate	15	15	0	0	20	
16	2006 Revenue	2,025	0	0	0	120	2,145
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	3,240	0	0	0	126	3,366
SEWER							
19	Jan-05	0	0	0	0	0	0
20	Feb-05	0	0	0	0	0	0
21	Mar-05	0	0	0	0	0	0
22	Apr-05	0	0	0	0	0	0
23	May-05	0	0	0	0	0	0
24	Jun-05	0	0	0	0	0	0
25	Jul-05	0	0	0	0	0	0
26	Aug-05	0	0	0	0	0	0
27	Sep-05	0	0	0	0	0	0
28	Oct-05	0	0	0	0	0	0
29	Nov-05	0	0	0	0	0	0
30	Dec-05	0	0	0	0	0	0
31	Total Sewer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	Annual Events	0	0	0	0	0	
33	2006 Rate	Actual cost	Actual cost	Actual cost	0	20	
34	2006 Revenue	0	0	0	0	0	0
35	2007 Rate	Actual cost	Actual cost	Actual cost	24	21	
36	2007 Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Sunny Hills

Schedule: E-6

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer []

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

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

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

Private Fire Protection Service

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
 Schedule Year End: 12/31/2005
 Water [X] or Sewer []

Schedule: E-7
 Page: 1 of 1
 Preparer: Jack Schreyer

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

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

1	Any fire hydrant information is detailed on enclosed system maps		
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Contracts and Agreements Schedule

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-8

Page: 1 of 1

Preparer: Jack Schreyer

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
----------	-------------	--------------------

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule: E-9

Page: 1 of 1

Preparer: Jack Schreyer

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
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
2					
SEWER					
3	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
4					

Service Availability Charges Schedule

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule: E-10

Page: 1 of 1

Preparer: Jack Schreyer

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) Present Charges	(3) Proposed Charges
WATER			
1	Service Installation Charge	3/4"	143.00
2	(Service Line Size)	1"	154.00
3		1 1/2"	202.00
4		2"	245.00
5		Over 2"	Actual Costs
6	Meter Installation Fee	5/8"	90.00
7	(Meter Size)	3/4"	110.00
8		1"	140.00
9		1 1/2"	300.00
10		2"	385.00
11		Over 2"	Actual Costs
12	Back Flow Preventor Installation Fee		Actual Costs
13	Plant/System Capacity Charge		700.00
14	Main Extension Charge		446.00
SEWER			
15	Service Installation Charge	4"	1,500.00
16		over 4"	Actual Costs
17		4" Unpaved	170.00
18		6" Unpaved	227.00
19		4" Paved	548.00
20		6" Paved	605.00
21	Plant/System Capacity Charge		1,300.00
22	Main Extension Charge		480.00

Guaranteed Revenues Received

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
 Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule: E-11
 Page: 1 of 1
 Preparer: Jack Schreyer

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

Sunny Hills

Docket No. 060368-WS

Test Year Ended: 12/31/2005

Water [X] or Sewer [X]

Schedule: E-12

Page: 1 of 1

Preparer: Jack Schreyer

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.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Year End: 12/31/2006
 Water [X] or Sewer []

Schedule: E-13w
 Page: 1 of 2
 Preparer: Jack Schreyer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Bills	Historical Year 2005 Consump.	Proj. Year 2006 Consump.	Present Rates	Proj. Test Year 2006 Revenue	Conserv. Gallons	Proposed Rates	Projected 2006 Rev. Req.		
1	Residential											
2	5/8" X 3/4"	5,395	Note A	6,067	23,222	Note B	26,115	11.70	70,984	24.15	146,518	
3	3/4"	0		0	0		0	17.57	0	36.23	0	
4	1"	132		132	445		445	29.27	3,864	60.38	7,970	
5	1-1/2"	0		0	0		0	58.54	0	120.77	0	
6	2"	0		0	0		0	93.67	0	193.23	0	
7	3"	0		0	0		0	187.34	0	386.45	0	
8	4"	0		0	0		0	292.72	0	603.83	0	
9	Gallorage											
10	Block 1	-		0	23,667		26,560	4.51	119,783	19,056	4.34	82,703
11	Block 2	-		0	0		0	-	0	7,504	5.43	40,744
12	Block 3	-		0	0		0	-	0	0	-	0
13	Total Residential	5,527		6,199	23,667		26,560		194,631	26,560		277,935
14												
15	Commerical											
16	5/8" X 3/4"	69		69	607		607	11.70	807	24.15	1,666	
17	3/4"	0		0	0		0	17.57	0	36.23	0	
18	1"	60		60	1,069		1,069	29.27	1,756	60.38	3,623	
19	1-1/2"	24		24	432		432	58.54	1,405	120.77	2,898	
20	2"	36		36	339		339	93.67	3,372	193.23	6,956	
21	3"	0		0	0		0	187.34	0	386.45	0	
22	4"	0		0	0		0	292.72	0	603.83	0	
23												
24	Gallorage											
25	Total Commercial	189		189	2,447		2,447	4.51	11,036	2,447	4.34	10,620
26									18,377	2,447		25,764
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0	24.15	0	
29	3/4"	0		0	0		0	-	0	36.23	0	
30	1"	0		0	0		0	-	0	60.38	0	
31	1-1/2"	0		0	0		0	-	0	120.77	0	
32	2"	0		0	0		0	-	0	193.23	0	
33	3"	0		0	0		0	-	0	386.45	0	
34	4"	0		0	0		0	-	0	603.83	0	
35												
36	Gallorage											
37	Total Multi-Family	0		0	0		0	-	0	0	4.34	0
38												
39	Fire Protection											
40	2"	0		0	0		0	-	0	48.31	0	
41	3"	0		0	0		0	-	0	96.61	0	
42	4"	0		0	0		0	-	0	150.96	0	
43	6"	0		0	0		0	-	0	301.92	0	
44	8"	0		0	0		0	-	0	483.07	0	
45	10"	0		0	0		0	-	0	694.41	0	
46	Per Hydrant	0		0	0		0	-	0	-	0	
47	Total Fire Protection	0		0	0		0	-	0	0	0	
48												
49	Subtotals	5,716		6,388	23,667		29,007		213,008	29,007		303,699
50	Misc. Service Charge								2,145			3,366
51	Total Revenue								<u>215,153</u>			<u>307,065</u>

Note A: Reflects projected customer growth for 2006

Note B: Projected Consumption is based on average 2005 residential use applied to growth

Projected Test Year Revenue Calculation

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Year End: 12/31/2007
 Water [X] or Sewer []

Schedule: E-13w
 Page: 2 of 2
 Preparer: Jack Schreyer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Consump.	Proj. Test Year 2007 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.	
1	Residential											
2	5/8" X 3/4"	6,067	Note A	6,667	26,115	Note B	28,697	11.70	78,004		24.15	161,008
3	3/4"	0		0	0		0	17.57	0		36.23	0
4	1"	132		132	445		445	29.27	3,864		60.38	7,970
5	1-1/2"	0		0	0		0	58.54	0		120.77	0
6	2"	0		0	0		0	93.67	0		193.23	0
7	3"	0		0	0		0	187.34	0		386.45	0
8	4"	0		0	0		0	292.72	0		603.83	0
9	Gallorage											
10	Block 1	0		0	26,560		29,142	4.51	131,431	20,940	4.34	90,880
11	Block 2	0		0	0		0	-	0	8,202	5.43	44,538
12	Block 3	0		0	0		0	-	0	0	-	0
13	Total Residential	6,199		6,799	26,560		29,142		213,299	29,142		304,395
14												
15	Commerical											
16	5/8" X 3/4"	69		69	607		607	11.70	807		24.15	1,666
17	3/4"	0		0	0		0	17.57	0		36.23	0
18	1"	60		60	1,069		1,069	29.27	1,756		60.38	3,623
19	1-1/2"	24		24	432		432	58.54	1,405		120.77	2,898
20	2"	36		36	339		339	93.67	3,372		193.23	6,956
21	3"	0		0	0		0	187.34	0		386.45	0
22	4"	0		0	0		0	292.72	0		603.83	0
23									0			
24	Gallorage	0		0	2,447		2,447	4.51	11,036	2,447	4.34	10,620
25	Total Commercial	189		189	2,447		2,447		18,377	2,447		25,764
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		24.15	0
29	3/4"	0		0	0		0	-	0		36.23	0
30	1"	0		0	0		0	-	0		60.38	0
31	1-1/2"	0		0	0		0	-	0		120.77	0
32	2"	0		0	0		0	-	0		193.23	0
33	3"	0		0	0		0	-	0		386.45	0
34	4"	0		0	0		0	-	0		603.83	0
35												
36	Gallorage	0		0	0		0	-	0	0	4.34	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Fire Protection											
40	2"	0		0				-	0		48.31	0
41	3"	0		0				-	0		96.61	0
42	4"	0		0				-	0		150.96	0
43	6"	0		0				-	0		301.92	0
44	8"	0		0				-	0		483.07	0
45	10"	0		0				-	0		694.41	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	Subtotals	6,388		6,988	29,007		31,589		231,675	31,589		330,159
50	Misc. Service Charge								2,145			3,366
51	Total Revenue								<u>233,820</u>			<u>333,525</u>

Note A: Reflects projected customer growth for 2007
 Note B: Projected Consumption is based on average 2005 residential use applied to growth

Projected Test Year Revenue Calculation

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Schedule Year End: 12/31/2006
 Water [] or Sewer [X]

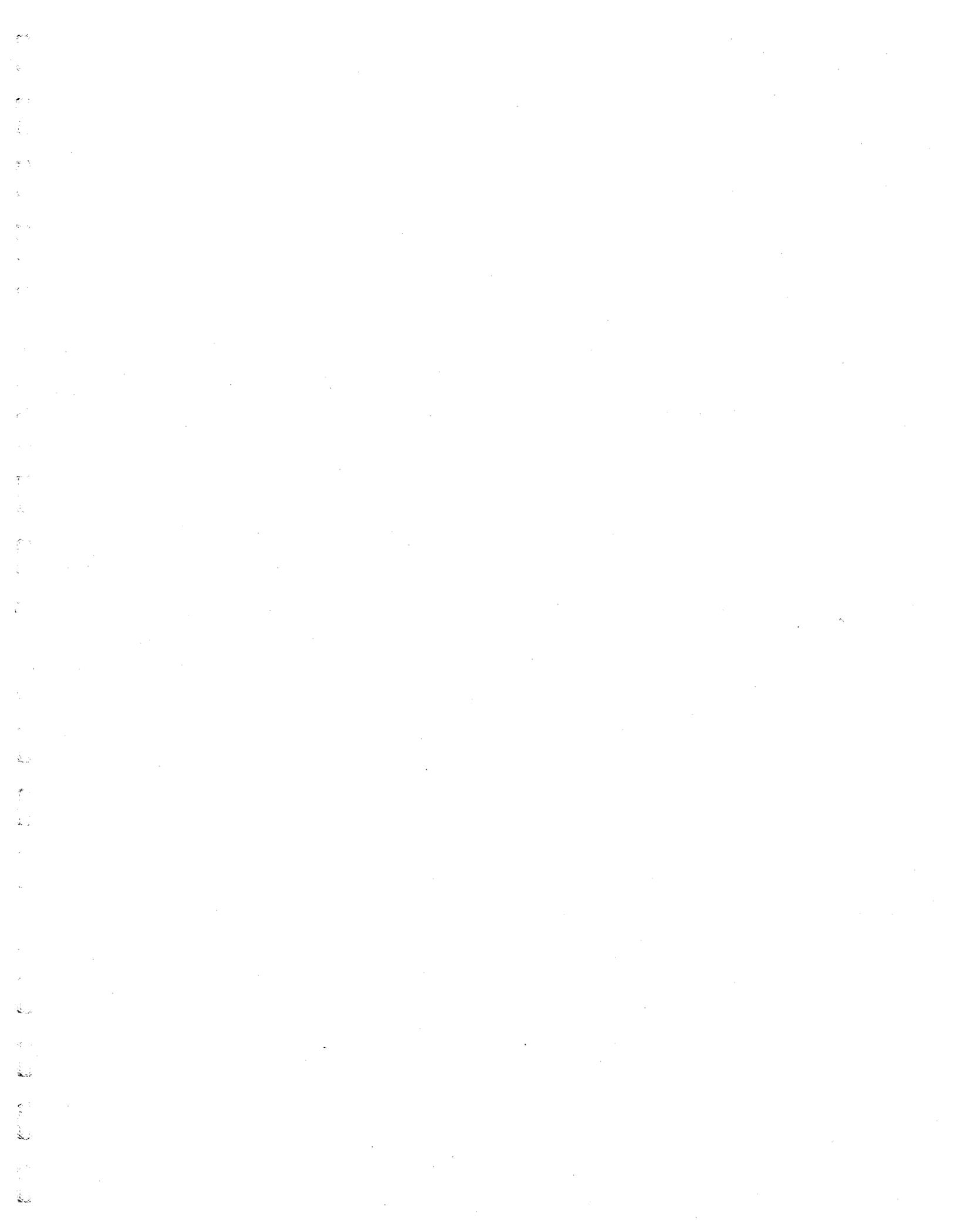
Schedule: E-13s
 Page: 1 of 2
 Preparer: Jack Schreyer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(usage is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Usage	Proj. Year 2006 Factor	Proj. Test Year 2006 Usage	Present Rates	Proj. Test Year 2006 Revenue	Proposed Year 2006 Usage	Proposed Rates	Projected 2006 Rev. Req.
1	Residential											
2	5/8" X 3/4"	2,051	Note A	2,099	5,993	Note B	6,133	19.74	41,434		33.97	71,303
3	3/4"	0		0	0		0	19.74	0		50.95	0
4	1"	0		0	0		0	19.74	0		84.92	0
5	1-1/2"	0		0	0		0	19.74	0		169.84	0
6	2"	0		0	0		0	19.74	0		271.75	0
7	3"	0		0	0		0	19.74	0		543.50	0
8	4"	0		0	0		0	19.74	0		849.22	0
9	<i>Gallage cap (gallons)</i>										6,000	
10	Capped Usage	-			5,993		6,133	8.31	50,967	6,133	9.25	56,730
11	Usage Above Cap	-			1,082		1,107			1,108		
12												
13	Total Residential	<u>2,051</u>		<u>2,099</u>	<u>7,075</u>		<u>7,241</u>		<u>92,402</u>	<u>7,241</u>		<u>128,033</u>
14												
15	Commerical											
16	5/8" X 3/4"	9		9	4		4	19.74	178		33.97	306
17	3/4"	0		0	0		0	29.60	0		50.95	0
18	1"	0		0	0		0	49.33	0		84.92	0
19	1-1/2"	0		0	0		0	98.68	0		169.84	0
20	2"	0		0	0		0	157.88	0		271.75	0
21	3"	0		0	0		0	315.78	0		543.50	0
22	4"	0		0	0		0	493.38	0		849.22	0
23									0			
24	<i>Gallage</i>	-			4		4	10.01	40	4	11.10	44
25	Total Commercial	<u>9</u>		<u>9</u>	<u>0</u>		<u>4</u>		<u>218</u>	<u>4</u>		<u>350</u>
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	19.74	0		33.97	0
29	3/4"	0		0	0		0	29.60	0		50.95	0
30	1"	0		0	0		0	49.33	0		84.92	0
31	1-1/2"	0		0	0		0	98.68	0		169.84	0
32	2"	0		0	0		0	157.88	0		271.75	0
33	3"	0		0	0		0	315.78	0		543.50	0
34	4"	0		0	0		0	493.38	0		849.22	0
35												
36	<i>Gallage</i>	-		0	0		0	10.01	0	0	11.10	0
37	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	Flat Rate											
40	Res. Wastewater Only	24		24				49.81	1,195		71.33	1,712
41	Sprinkler Heads	0		0				-	0		-	0
42	Reuse	0		0				-	0		-	0
43	Total Flat Rate - Other	<u>0</u>		<u>24</u>					<u>1,195</u>			<u>1,712</u>
44	Subtotals	<u>2,060</u>		<u>2,132</u>	<u>7,075</u>		<u>7,245</u>		<u>93,815</u>	<u>7,245</u>		<u>130,095</u>
45	Misc. Service Charge								0			0
46	Total Revenue								<u>93,815</u>			<u>130,095</u>

Note A: Reflects projected customer growth for 2006

Note B: Projected Consumption is based on average 2005 residential use applied to growth



**Sunny Hills
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	151
Gallons of Wastewater Treated	F-2	152
Water Treatment Plant Data	F-3	153
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Used and Useful Calculations - Water Treatment Plant	F-5	155
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Used and Useful Calculation - Distribution & Collection Systems	F-7	157
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Equivalent Residential Connections Calculation - Water	F-9	159
Equivalent Residential Connections Calculation - Sewer	F-10	160

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

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
Test Year End: 12/31/2005

Schedule: F-1
Page: 1 of 1
Preparer: John F. Guastella

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 DER. 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 2005	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan	3,896	0	1,761	274	1,861	
2	Feb	3,431	0	1,492	338	1,601	
3	Mar	3,955	0	1,555	821	1,579	
4	Apr	4,331	0	1,984	1,068	1,279	
5	May	4,970	0	1,832	1,498	1,640	
6	Jun	5,820	0	2,449	1,570	1,801	
7	Jul	5,705	0	2,377	1,838	1,490	
8	Aug	6,235	0	2,122	312	3,801	
9	Sep	6,355	0	1,968	1,816	2,571	
10	Oct	11,974	0	2,611	599	8,764	
11	Nov	4,867	0	2,830	243	1,794	
12	Dec	4,587	0	3,159	1,167	261	
13	TOTAL	66,126	0	26,140	11,544	28,442	43.0%

Sewer Treatment Plant Data

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: F-4

Page: 1 of 1

Preparer: John F. Guastella

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 Regulation.

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>50,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>July</u>	<u>20,000</u>

**Used and Useful Calculations
Water Treatment Plant**

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: F-5
Page: 1 of 1
Preparer: John F. 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).

Line No.	Description	Used & Useful		Note
		Interim	Permanent	
1		100%	100%	Two Wells

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Sunny Hills

Schedule: F-6

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Preparer: John F. 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).

Line No.	Average Daily Flow in Max Month (GPD)	Average Meters 2005	Base ERCs 2005	Trended ERCs 2010	Trended ERCs 2012	Max Month Average Daily Flow Interim	Max Month Average Daily Flow Permanent	Plant Capacity (GPD)	Used & Useful Interim	Used & Useful Permanent	Note
1	20,000	173.5	174.0	183.3	187.0	21,063	21,489	50,000	42%	43%	

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

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 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.

Schedule: F-7
Page: 1 of 1
Preparer: John F. Guastella

Line No.	Base ERCs 2005	Trended ERCs 2010	2012	Total Lots	Used & Useful Interim	Permanent	Note
Water							
1	536.0	581.5	603.0	6,056	10%	10% -	
Sewer							
2	173.5	174.0	175.9	508	36%	37% -	

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended December 31 of:
Historical 2005, Projected 2007

Schedule: F-8

Page: 1 of 1

Preparer: John F. Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2001	426.5	489.5	484.5	
2	2002	427.5	492.8	495.3	
3	2003	437.0	504.5	506.1	
4	2004	451.5	507.5	516.8	
5	2005	480.0	536.0	527.6	
6	2006			538.4	2.04%
7	2007			549.2	2.00%
8	2008			559.9	1.96%
9	2009			570.7	1.92%
10	2010			581.5	1.89% 5 yrs beyond 2005
11	2011			592.3	1.85%
12	2012			603.0	1.82% 5yrs beyond 2007

X Coefficient(s) 10.775

SEWER

13	2001	167.0	167.0	166.6	
14	2002	167.0	167.0	168.5	
15	2003	171.5	171.5	170.3	
16	2004	172.5	172.5	172.2	
17	2005	173.5	173.5	174.0	
18	2006			175.9	1.06%
19	2007			177.7	1.05%
20	2008			179.6	1.04%
21	2009			181.4	1.03%
22	2010			183.3	1.02% 5 yrs beyond 2005
23	2011			185.1	1.01%
24	2012			187.0	1.00% 5yrs beyond 2007

X Coefficient(s) 1.850

Equivalent Residential Connections - Water

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Test Year End: 12/31/2005

Schedule: F-9
 Page: 1 of 1
 Preparer: John F. Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	412	410	411.0	17,028	41.431	18,059	435.9	
2	2002	410	417	413.5	16,263	39.330	17,427	443.1	1.65%
3	2003	417	429	423.0	17,353	41.024	18,865	459.9	3.78%
4	2004	429	442	435.5	19,723	45.288	21,280	469.9	2.18%
5	2005	442	486	464.0	23,988	51.698	26,140	505.6	7.61%
Average Growth Through 5-Year Period (Col. 8)									3.78%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Sunny Hills
 Docket No. 060368-WS
 Test Year End: 12/31/2005

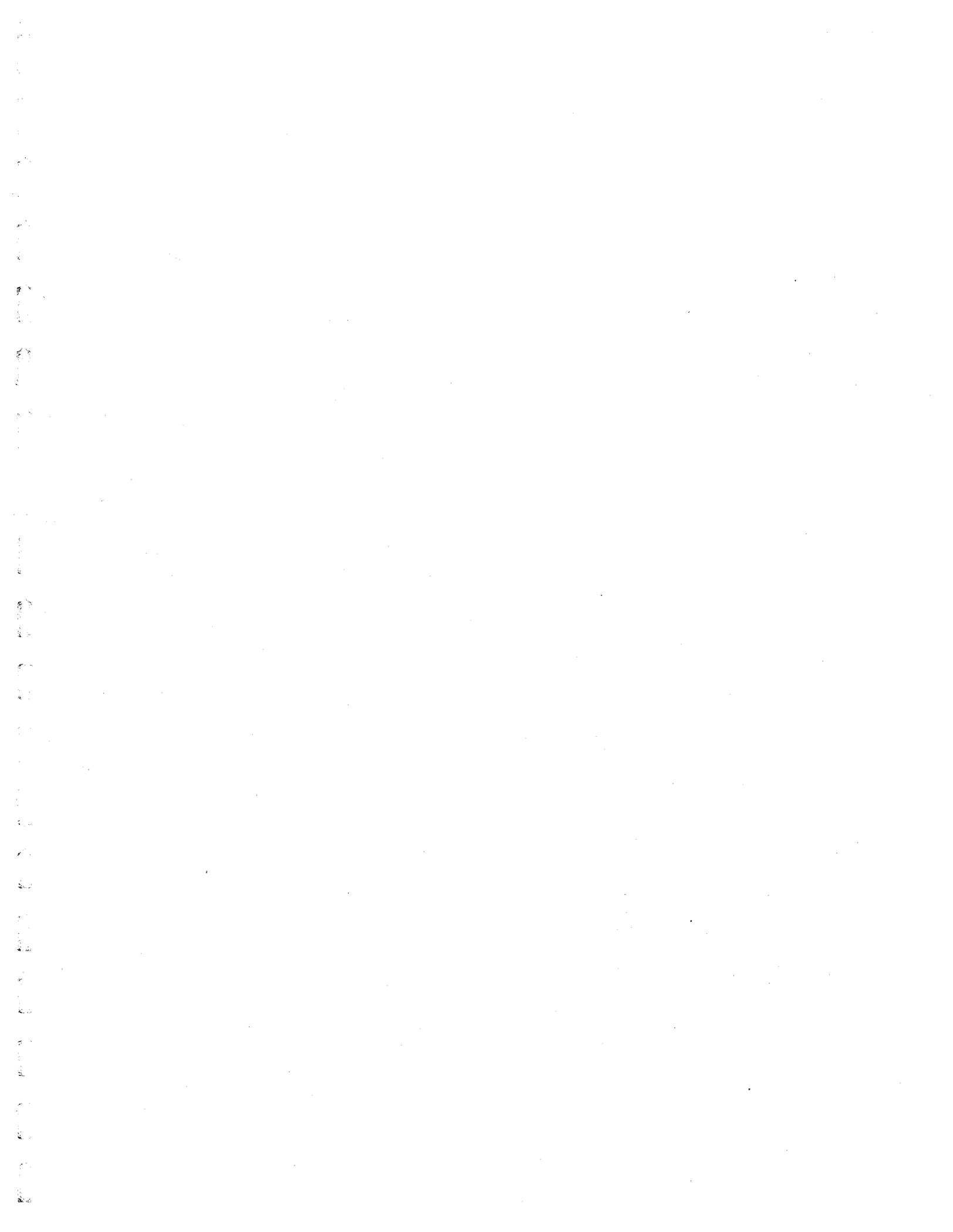
Schedule: F-10
 Page: 1 of 1
 Preparer: John F. Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	168	162	165.0	4,913	29.776	5,114	171.8	
2	2002	162	170	166.0	4,954	29.843	5,255	176.1	2.52%
3	2003	170	169	169.5	5,478	32.319	5,779	178.8	1.55%
4	2004	169	173	171.0	5,663	33.117	5,990	180.9	1.15%
5	2005	173	172	172.5	6,049	35.067	6,053	172.6	-4.57%

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

0.13%



**Sunny Hills
INTERIM RATE SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	162
Schedule of Rate Base - Interim Rates	G-2	163
Schedule of Adjustments to Rate Base - Interim	G-3	164
Schedule of Water Net Operating Income - Interim	G-4	165
Schedule of Adjustments to Operating Income - Interim	G-5	166
Schedule of Requested Cost of Capital - Interim	G-6	167

Rate Schedule - Interim Rates

Sunny Hills
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Water [X] Sewer [X]

Florida Public Service Commission

Schedule: G-1
 Page: 1 of 1
 Preparer: Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		7.79%	SEWER		21.55%
1	Residential			Residential		
2	5/8" X 3/4"	11.70	12.61	5/8" X 3/4"	19.74	23.99
3	3/4"	17.57	18.94	3/4"	19.74	23.99
4	1"	29.27	31.55	1"	19.74	23.99
5	1-1/2"	58.54	63.10	1-1/2"	19.74	23.99
6	2"	93.67	100.97	2"	19.74	23.99
7	3"	187.34	201.94	3"	19.74	23.99
8	4"	292.72	315.53	4"	19.74	23.99
9	6"	585.42	631.05	6"	19.74	23.99
10	8"	936.68	1,009.68	8"	19.74	23.99
11	10"	1,346.47	1,451.41	10"	19.74	23.99
12	Gallonge, Block 1	4.51	4.86	Gallonge cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallonge charge	8.31	10.10
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	11.70	12.61	5/8" X 3/4"	19.74	23.99
17	3/4"	17.57	18.94	3/4"	29.60	35.98
18	1"	29.27	31.55	1"	49.33	59.96
19	1-1/2"	58.54	63.10	1-1/2"	98.68	119.94
20	2"	93.67	100.97	2"	157.88	191.90
21	3"	187.34	201.94	3"	315.78	383.83
22	4"	292.72	315.53	4"	493.38	599.70
23	6"	585.42	631.05	6"	986.79	1,199.43
24	8"	936.68	1,009.68	8"	1,578.85	1,919.07
25	10"	1,346.47	1,451.41	10"	2,269.59	2,758.66
26	Gallonge charge	4.51	4.86	Gallonge charge	10.01	12.17
27	Fire Protection			Flat Rate		
28	2"	7.80	8.41	Res. Wastewater Only	49.81	60.54
29	3"	15.61	16.83	Sprinkler Heads	-	-
30	4"	24.39	26.29	Reuse	-	-
31	6"	48.78	52.58			
32	8"	78.05	84.13			
33	10"	112.21	120.96			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Adjusted Balance 12/31/2005	(3) Adjustments Last Rate Case	(4) Interim Rate Base	(5) Supporting Schedule(s)
WATER					
1	Utility Plant in Service	2,278,649	0	2,278,649	A-1
2	Utility Land & Land Rights	10,779	0	10,779	A-1
3	Less: Non-Used & Useful Plant	(901,946)	0	(901,946)	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(1,054,378)	0	(1,054,378)	A-1
6	Less: CIAC	(208,889)	0	(208,889)	A-1
7	Accumulated Amortization of CIAC	65,938	0	65,938	A-1
8	Acquisition Adjustments	0	0	0	A-1
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-1
10	Less: Advances For Construction	0	0	0	A-1
11	Working Capital Allowance	35,409	0	35,409	A-1
12	Total Rate Base	<u>225,562</u>	<u>0</u>	<u>225,562</u>	
SEWER					
13	Utility Plant in Service	612,796	0	612,796	A-2
14	Utility Land & Land Rights	4,483	0	4,483	A-2
15	Less: Non-Used & Useful Plant	(81,769)	0	(81,769)	A-2
16	Construction Work in Progress	0	0	0	A-2
17	Less: Accumulated Depreciation	(455,984)	0	(455,984)	A-2
18	Less: CIAC	(2,397)	0	(2,397)	A-2
19	Accumulated Amortization of CIAC	1,547	0	1,547	A-2
20	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-2
21	Less: Advances For Construction	0	0	0	A-2
22	Working Capital Allowance	43,412	0	43,412	A-2
23	Total Rate Base	<u>122,087</u>	<u>0</u>	<u>122,087</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical Projected

Water Sewer

Schedule: G-3

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide an explanation of adjustments to reach the interim rate base

Line

No.

NONE

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4

Page: 1 of 1

Preparer: Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Description	Utility Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	
Water							
1 Water Sales Revenues	187,914	0	187,914	14,646	202,560	B-4	
2 Other Revenues	2,145	0	2,145	0	2,145	B-4	
3 OPERATING REVENUES	<u>190,059</u>	0	<u>190,059</u>	14,646	<u>204,705</u>		
4 Operation & Maintenance	145,015	0	145,015	216	145,231	B-5	
5 Depreciation, net of CIAC Amort.	18,349	0	18,349		18,349	B-13	
6 Amortization	0	0	0		0		
7 Taxes Other Than Income	17,387	0	17,387	659	18,046	B-15	
8 Provision for Income Taxes	13,948	0	13,948	(6,981)	6,967	C-1	
9 OPERATING EXPENSES	<u>194,698</u>	0	<u>194,698</u>	(6,106)	<u>188,592</u>		
10 NET OPERATING INCOME	<u>(4,639)</u>	0	<u>(4,639)</u>	20,752	<u>16,113</u>		
11 RATE BASE	<u>225,562</u>	0	<u>225,562</u>		<u>225,562</u>	A-1	
12 RATE OF RETURN	<u>-2.06%</u>				<u>7.14%</u>		
Sewer							
13 Sewer Sales Revenues	90,683	0	90,683	19,541	110,224	B-4	
14 Other Revenues	0	0	0	0	0	B-4	
15 OPERATING REVENUES	<u>90,683</u>	0	<u>90,683</u>	19,541	<u>110,224</u>		
16 Operation & Maintenance	78,497	0	78,497	289	78,786	B-6	
17 Depreciation, net of CIAC Amort.	8,700	0	8,700		8,700	B-14	
18 Amortization	0	0	0		0		
19 Taxes Other Than Income	8,984	0	8,984	879	9,863	B-15	
20 Provision for Income Taxes	(1,621)	0	(1,621)	5,487	3,866	C-1	
21 OPERATING EXPENSES	<u>94,561</u>	0	<u>94,561</u>	6,654	<u>101,215</u>		
22 NET OPERATING INCOME	<u>(3,878)</u>	0	<u>(3,878)</u>	12,887	<u>9,009</u>		
23 RATE BASE	<u>122,087</u>	0	<u>122,087</u>		<u>122,087</u>	A-2	
24 RATE OF RETURN	<u>-3.18%</u>				<u>7.38%</u>		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical Projected []

Water [X] Sewer [X]

Schedule: G-5

Page: 1 of 1

Preparer: Jack Schreyer

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007			
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	<u>14,646</u>	<u>19,541</u>
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @ 4.50%	<u>659</u>	<u>879</u>
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	190,059	90,683
9	Plus Required Revenue Adjustment	<u>14,646</u>	<u>19,541</u>
10	Rate Year Revenue at Proposed Rates	204,705	110,224
11			
12	Less Operating Expenses Before Income Taxes	(181,625)	(97,349)
13	Less Interest Expense	(5,019)	(2,853)
14	Taxable Income	18,061	10,022
15	Income Tax at Composite Rate of 38.58%	6,967	3,866
16	Less Income Tax at Present Rates	<u>(13,948)</u>	<u>1,621</u>
17			
18	Income Tax Adjustment	<u>(6,981)</u>	<u>5,487</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER							
1	Long-Term Debt	81,094	35.95%	6.00%	2.16%	4,866	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	121,641	53.93%	9.12%	4.92%	11,094	D-2
5	Customer Deposits	2,558	1.13%	6.00%	0.07%	153	D-2
6	Accumulated Deferred Income Taxes	20,268	8.99%	0.00%	0.00%	0	D-2
7	Total	<u>225,562</u>	<u>100.00%</u>		<u>7.14%</u>	<u>16,113</u>	
SEWER							
8	Long-Term Debt	45,000	36.86%	6.00%	2.21%	2,700	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	67,500	55.29%	9.12%	5.04%	6,156	D-2
12	Customer Deposits	2,558	2.10%	6.00%	0.13%	153	D-2
13	Accumulated Deferred Income Taxes	7,029	5.76%	0.00%	0.00%	0	D-2
14	Total	<u>122,087</u>	<u>100.00%</u>		<u>7.38%</u>	<u>9,009</u>	

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