

**FI Central Commerce Park  
Sewer**

Docket No. 080121-WS

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

Seminole County, Florida

**VOLUME 1**

Containing  
Financial, Rate and Engineering  
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007  
Year-End Balances and 13-Month Averages

CMP	.....
CSA	.....
CSR	.....
SCR	.....
TEL	.....
OTC	.....
PCA	.....
SCR	.....
SEA	.....
SEC	.....
OTH	.....

**Aqua Utilities Florida, Inc.**

Filed May 2008

DOCUMENT NUMBER - DATE

04356 MAY 22 08

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**FI Central Commerce Park  
RATE BASE**

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**Schedule of Water Rate Base**

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

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

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

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

**Schedule of Sewer Rate Base**

**Florida Public Service Commission**

**FI Central Commerce Park**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

(1) Line No. Description	(2) (3) (4) <b>Historical Test Year 2007</b>			(5) (6) <b>Pro Forma Test Year</b>		(7) Supporting Schedules
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	
1 Utility Plant in Service	1,403,606	3,650	1,407,256	1,007	1,408,263	A-6
2 Utility Land & Land Rights	130,000	0	130,000	0	130,000	A-6
3 Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	(849,566)	(916)	(850,481)	(3)	(850,485)	A-10
6 Less: CIAC	(618,716)	0	(618,716)	0	(618,716)	A-12
7 Accumulated Amortization of CIAC	325,545	(10,406)	315,139	0	315,139	A-14
8 Acquisition Adjustments	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	A-16
11 Working Capital Allowance	0	77,663	77,663	2,661	80,324	A-17, A-3
12 Total Rate Base	<u>390,869</u>	<u>69,992</u>	<u>460,860</u>	<u>3,664</u>	<u>464,525</u>	

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

FI Central Commerce Park

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ X ]

Schedule: A-3

Page: 1 of 2

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Allocation of Corporate IT	NA	3,270	
3	Allocation of Corp Structures & Improvements	NA	380	
4	PSC Audit Adjustments	NA	-	
5	Entity Reclassification	NA	-	
6	Total 2007 Adjustments	<u>-</u>	<u>3,650</u>	
7				
8	<b>Pro Forma Adjustments</b>			
9	Allocation of Corporate IT	NA	1,007	
10	Meter replacement cost	NA	NA	
11	(Less) Retirement of existing meters	NA	NA	
12		NA		
13			-	
14		NA		
15			-	
16	Total Pro Forma Adjustments	<u>-</u>	<u>1,007</u>	
17				
18	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
19	PSC Audit Adjustments	NA	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	<b>NON-USED &amp; USEFUL</b>			A-7
23	To reflect calculated Adjusted NU&U amounts	NA	-	
24				
25	<b>CONSTRUCTION WORK IN PROGRESS</b>			
26	Not Applicable	-	-	
27				
28	<b>ACCUMULATED DEPRECIATION</b>			A-9, A-10
29	Allocation of Corporate IT	NA	448	
30	Allocation of Corp Structures & Improvements	NA	39	
31	PSC Audit Adjustments	NA	-	
32	PSC Depr Rate Correction	NA	429	
33	Correction for UPIS Reclassification	NA	-	
34	Total 2007 Adjustments	<u>-</u>	<u>916</u>	
35				
36	<b>Pro Forma Adjustments</b>			
37	New PCs, Network & Telephone Upgrade	NA	3	
38	Meter Replacements			
39	Retirement of existing meters	NA	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	NA	NA	
41	Salvage	NA	NA	
42		NA		
43			-	
44		NA		
45			-	
46	Total Pro Forma Adjustments	<u>-</u>	<u>3</u>	
47				

Schedule of Adjustments to Rate Base

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>CIAC</b>			A-12
2	PSC Audit Adjustments	NA	-	
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
10	PSC Audit Adjustments	NA	-	
11	PSC Depr Rate Correction	NA	(10,406)	
12	Total 2007 Adjustments	-	(10,406)	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	<b>ACQUISITION ADJUSTMENTS</b>			
19	Not Applicable	-	-	
20				
21	<b>ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
22	Not Applicable	-	-	
23				
24	<b>ADVANCES FOR CONSTRUCTION</b>			A-16
25	Not Applicable	-	-	
26				
27	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	-	77,663	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	-	2,661	



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

**Florida Public Service Commission**

**FI Central Commerce Park**

Schedule: A-4

**Docket No. 080121-WS**

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

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

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

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

(1)	(2)	(3)
Line No.	Water Year End Balance	Sewer Year End Balance
2002		
26 Additions	NA	
27 Retirements	NA	
28 Adjustments	NA	
29 12/31/02 Balance	NA	
2003		
30 Additions	NA	
31 Retirements	NA	
32 Adjustments	NA	
33 06/30/04 Amend. Order Balance	NA	1,488,960
2004		
34 Additions	NA	0
35 Retirements	NA	0
36 Adjustments	NA	10,561
37 12/31/04 Balance	NA	1,499,521
2005		
38 Additions	NA	0
39 Retirements	NA	0
40 Adjustments	NA	0
41 12/31/05 Balance	NA	1,499,521
2006		
42 Additions	NA	56,207
43 Retirements	NA	(24,630)
44 Adjustments	NA	0
45 12/31/06 Balance	NA	1,531,098
2007		
46 Additions	NA	4,698
47 Retirements	NA	(659)
48 Adjustments	NA	0
49 Allocations	NA	4,260
50 12/31/07 Balance	NA	1,539,397

Supporting Schedules: A-5, A-6

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

Florida Public Service Commission

Test Year Average balance

FI Central Commerce Park

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-5

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

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

**Schedule of Water Plant in Service By Primary Account**  
 Test Year Average balance  
**FI Central Commerce Park**  
**Docket No. 060121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

**Florida Public Service Commission**

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

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

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

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

Florida Public Service Commission

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

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

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

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

FI Central Commerce Park

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-6

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Useful Balance	Amount	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	1,053	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	285,799	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	36,813	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	3,603	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	3,830	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	25,038	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	130,000	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	208,166	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	24,971	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	328,899	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	6,021	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	131,967	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	91,520	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	171,756	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	20,005	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	1,723	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	4,751	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	380	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	13,960	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	3,270	0.00%	0	1,007	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	8,873	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	2,199	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	581	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	22,890	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	9,188	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63	TOTAL		1,537,256		0	1,007		0

Schedule of Sewer Plant in Service By Primary Account  
 Test Year Average balance  
 FI Central Commerce Park  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [X] Projected [ ]

Florida Public Service Commission

Schedule: A-6  
 Page: 2 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchisees	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053
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	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799
10	361.2	Collection Sewers - Gravity	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813
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	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603
13	364.2	Flow Measuring Devices	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830
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	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038
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	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
25	354.4	Structures & Improvements	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166
26	355.4	Power Generation Equipment	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971
27	380.4	Treatment & Disposal Equipment	327,442	328,435	328,748	328,748	328,748	329,196	329,196	329,196	329,196	329,196	329,196	329,196	329,196	329,196
28	381.4	Plant Sewers	6,021	6,021	6,021	6,021	6,021	6,021	6,021	6,021	6,021	6,021	6,021	6,021	6,021	6,021
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	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967
36	374.5	Reuse Distribution Reservoirs	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520
37	380.5	Treatment & Disposal Equipment	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756
38	381.5	Plant Sewers	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005
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	Franchisees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.8	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	386.6	Reuse Services	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723
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.	3,269	3,269	3,269	3,269	3,269	3,269	6,020	6,020	6,020	6,020	6,020	6,020	6,020	4,751
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	14,390	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,990
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	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873
58	394.7	Laboratory Equipment	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199
59	395.7	Power Operated Equipment	581	581	581	581	581	581	581	581	581	581	581	581	581	581
60	396.7	Communication Equipment	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890
61	397.7	Miscellaneous Equipment	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	1,531,098	1,531,625	1,531,938	1,531,938	1,531,938	1,532,386	1,535,137	1,535,137	1,535,137	1,535,137	1,535,137	1,535,137	1,535,137	1,533,606
64		Subtotal Land & Land Rights	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000

Schedule of Sewer Plant in Service By Primary Account  
 Test Year Average balance  
 FI Central Commerce Park  
 Docket No. 060121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Florida Public Service Commission  
 Schedule: A-6  
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 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053
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	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799	285,799
10	361.2	Collection Sewers - Gravity	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813	36,813
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	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603	3,603
13	364.2	Flow Measuring Devices	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830
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	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038	25,038
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	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
25	354.4	Structures & Improvements	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166	208,166
26	355.4	Power Generation Equipment	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971	24,971
27	380.4	Treatment & Disposal Equipment	327,442	328,435	328,748	328,748	328,748	329,196	329,196	329,196	329,196	329,196	329,196	329,196	329,196	328,899
28	381.4	Plant Sewers	6,021	6,021	6,021	6,021	6,021	6,021	6,021	6,021	6,021	6,021	6,021	6,021	6,021	6,021
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	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967	131,967
36	374.5	Reuse Distribution Reservoirs	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520	91,520
37	380.5	Treatment & Disposal Equipment	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756	171,756
38	381.5	Plant Sewers	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005	20,005
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	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723
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.	3,269	3,269	3,269	3,269	3,269	3,269	6,020	6,020	6,020	6,020	6,020	6,020	6,020	4,751
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	367	375	375	375	375	384	384	384	384	384	384	384	384	380
53	390.7	Office Furniture & Equipment	14,390	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,925	13,960
54	390.71	Computer Equipment	2,583	2,702	2,944	2,978	3,065	3,131	3,236	3,306	3,520	3,652	3,685	3,830	3,877	3,270
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	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873	8,873
58	394.7	Laboratory Equipment	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199
59	395.7	Power Operated Equipment	581	581	581	581	581	581	581	581	581	581	581	581	581	581
60	396.7	Communication Equipment	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890	22,890
61	397.7	Miscellaneous Equipment	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188	9,188
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	1,534,048	1,534,702	1,535,257	1,535,292	1,535,378	1,535,900	1,536,756	1,538,826	1,539,040	1,539,173	1,539,205	1,539,351	1,539,397	1,537,256
64		Subtotal Land & Land Rights	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000



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

**Florida Public Service Commission**

**Fl Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

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

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

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

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

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

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

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

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

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

**Florida Public Service Commission**

**FI Central Commerce Park**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: A-8

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions	NA	
27	Retirements	NA	
28	Adjustments	NA	
29	12/31/02 Balance	NA	
	2003		
30	Additions	NA	
31	Retirements	NA	
32	Adjustments	NA	
33	06/30/04 Amend. Order Balance	NA	708,216
	2004		
34	Additions	NA	31,634
35	Retirements	NA	0
36	Adjustments	NA	8,867
37	12/31/04 Balance	NA	748,717
	2005		
38	Additions	NA	31,241
39	Retirements	NA	0
40	Adjustments	NA	0
41	12/31/05 Balance	NA	779,958
	2006		
42	Additions	NA	41,477
43	Retirements	NA	(24,630)
44	Adjustments	NA	22,286
45	12/31/06 Balance	NA	819,091
	2007		
46	Additions	NA	61,938
47	Retirements	NA	(659)
48	Adjustments	NA	988
49	Allocations	NA	785
50	12/31/07 Balance	NA	882,142

Supporting Schedules: A-9, A-10

**Schedule of Water Accumulated Depreciation By Primary Account**

**Florida Public Service Commission**

Test Year Average balance

**FI Central Commerce Park**

Schedule: A-9

**Docket No. 080121-WS**

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

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

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance  
**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-9  
 Page: 2 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	302.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	339.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	304.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	305.2	Collect. & Impound Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	306.2	Lake, River & Other Intakes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	307.2	Wells & Springs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	308.2	Infiltration Galleries & Tunnels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	309.2	Supply Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	310.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	311.2	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	339.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	304.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	311.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	320.3	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	339.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	304.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	311.4	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	330.4	Distr. Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	331.4	Transm. & Distribution Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	333.4	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	334.4	Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	335.4	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	336.4	Backflow Prevention	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	339.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	304.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	340.5	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	340.51	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	341.5	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	342.5	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40	343.5	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
41	344.5	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	345.5	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	346.5	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	347.5	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	348.5	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	TOTAL		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  
**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

**Florida Public Service Commission**

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	302.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	339.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	304.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	305.2	Collect. & Impound Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	306.2	Lake, River & Other Intakes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	307.2	Wells & Springs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	308.2	Infiltration Galleries & Tunnels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	309.2	Supply Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	310.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	311.2	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	339.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	304.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	311.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	320.3	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	339.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	304.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	311.4	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	330.4	Distr. Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	331.4	Transm. & Distribution Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	333.4	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	334.4	Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	335.4	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	336.4	Backflow Prevention	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	339.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	304.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	340.5	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	340.51	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	341.5	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	342.5	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40	343.5	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
41	344.5	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	345.5	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	346.5	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	347.5	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	348.5	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46		TOTAL	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

FI Central Commerce Park

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-10

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Preparer: R Griffin/J Guastella

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used %	Useful Balance	Amount	Non-Used %	Useful Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	412	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	156,094	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	(5,122)	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	241	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	4,213	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	15,933	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	116,127	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	19,154	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	234,336	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	3,775	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	96,579	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	67,920	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	84,969	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	12,542	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	111	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	151	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	39	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	12,846	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	448	0.00%	0	3	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	5,989	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	1,855	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	82	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	12,685	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	9,103	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	850,481		0	3		0

**Schedule of Sewer Accumulated Depreciation By Primary Account**

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

FI Central Commerce Park

Page: 2 of 3

Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
<b>1 INTANGIBLE PLANT</b>																
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	399	401	403	406	408	410	412	414	416	419	421	423	425	412
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>5 COLLECTION PLANT</b>																
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	151,330	152,124	152,918	153,712	154,506	155,300	156,094	156,888	157,681	158,475	159,269	160,063	160,857	158,094
10	361.2	Collection Sewers - Gravity	(5,531)	(5,463)	(5,395)	(5,327)	(5,258)	(5,190)	(5,122)	(5,054)	(4,986)	(4,917)	(4,849)	(4,781)	(4,713)	(5,122)
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	194	202	210	218	226	234	241	249	257	265	273	281	289	241
13	364.2	Flow Measuring Devices	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830	3,830
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
<b>16 SYSTEM PUMPING PLANT</b>																
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	15,516	15,585	15,655	15,724	15,794	15,863	15,933	16,002	16,072	16,141	16,211	16,281	16,350	15,933
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
<b>23 TREATMENT AND DISPOSAL PLANT</b>																
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	112,874	113,417	113,959	114,501	115,043	115,585	116,127	116,669	117,211	117,753	118,295	118,838	119,380	116,127
26	355.4	Power Generation Equipment	18,529	18,633	18,737	18,841	18,945	19,050	19,154	19,258	19,362	19,466	19,570	19,674	19,778	19,154
27	380.4	Treatment & Disposal Equipment	225,319	226,839	228,361	229,883	231,405	232,926	234,448	235,969	237,491	238,832	240,354	241,876	243,400	234,336
28	381.4	Plant Sewers	3,689	3,703	3,718	3,732	3,746	3,761	3,775	3,789	3,804	3,818	3,832	3,847	3,861	3,775
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
<b>31 RECLAIMED WATER TREATMENT PLANT</b>																
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	92,913	93,524	94,135	94,746	95,357	95,968	96,579	97,190	97,801	98,412	99,023	99,634	100,245	96,579
36	374.5	Reuse Distribution Reservoirs	66,883	66,889	67,095	67,301	67,508	67,714	67,920	68,126	68,332	68,538	68,744	68,950	69,157	67,920
37	380.5	Treatment & Disposal Equipment	80,198	80,993	81,788	82,584	83,379	84,174	84,969	85,764	86,559	87,355	88,150	88,945	89,740	84,969
38	381.5	Plant Sewers	12,256	12,304	12,352	12,399	12,447	12,495	12,542	12,590	12,638	12,685	12,733	12,780	12,828	12,542
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>40 RECLAIMED WATER DISTRIBUTION PLANT</b>																
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	90	93	97	100	104	108	111	115	118	122	126	129	133	111
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.	102	108	115	121	127	134	145	157	169	180	192	204	215	151
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>50 GENERAL PLANT</b>																
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	12,811	12,423	12,500	12,578	12,655	12,732	12,810	12,887	12,965	13,042	13,119	13,197	13,274	12,846
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	5,712	5,758	5,804	5,850	5,896	5,943	5,989	6,035	6,081	6,128	6,174	6,220	6,266	5,989
58	394.7	Laboratory Equipment	1,782	1,794	1,806	1,818	1,831	1,843	1,855	1,867	1,880	1,892	1,904	1,916	1,928	1,855
59	395.7	Power Operated Equipment	58	62	66	70	74	78	82	86	90	94	98	102	106	82
60	396.7	Communication Equipment	11,540	11,731	11,922	12,113	12,303	12,494	12,685	12,876	13,066	13,257	13,448	13,639	13,829	12,685
61	397.7	Miscellaneous Equipment	8,797	8,848	8,899	8,950	9,001	9,052	9,103	9,154	9,188	9,188	9,188	9,188	9,188	9,057
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	<b>TOTAL</b>		<b>619,091</b>	<b>623,800</b>	<b>628,976</b>	<b>634,151</b>	<b>639,327</b>	<b>644,511</b>	<b>649,694</b>	<b>654,877</b>	<b>659,842</b>	<b>664,974</b>	<b>670,106</b>	<b>675,238</b>	<b>680,370</b>	<b>649,566</b>



Schedule of Sewer Accumulated Depreciation By Primary Account  
 Test Year Average balance  
 FI Central Commerce Park  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Prior Year Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	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	399	401	403	406	408	410	412	414	416	419	421	423	425	412
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	151,330	152,124	152,918	153,712	154,506	155,300	156,094	156,888	157,681	158,475	159,269	160,063	160,857	156,094
10	361.2	Collection Sewers - Gravity	(5,531)	(5,463)	(5,395)	(5,327)	(5,258)	(5,190)	(5,122)	(5,054)	(4,986)	(4,917)	(4,849)	(4,781)	(4,713)	(5,122)
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	194	202	210	218	226	234	241	249	257	265	273	281	289	241
13	364.2	Flow Measuring Devices	3,830	3,894	3,958	4,021	4,085	4,149	4,213	4,277	4,341	4,404	4,468	4,532	4,596	4,213
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	15,516	15,585	15,655	15,724	15,794	15,863	15,933	16,002	16,072	16,141	16,211	16,281	16,350	15,933
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	112,874	113,417	113,959	114,501	115,043	115,585	116,127	116,669	117,211	117,753	118,295	118,838	119,380	116,127
26	355.4	Power Generation Equipment	18,529	18,633	18,737	18,841	18,945	19,050	19,154	19,258	19,362	19,466	19,570	19,674	19,778	19,154
27	380.4	Treatment & Disposal Equipment	225,319	226,839	228,361	229,883	231,405	232,926	234,448	235,970	237,500	238,998	240,500	241,998	243,496	234,336
28	361.4	Plant Sewers	3,689	3,703	3,718	3,732	3,746	3,761	3,775	3,789	3,804	3,818	3,832	3,847	3,861	3,775
29	382.4	Cutoff 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	92,913	93,524	94,135	94,746	95,357	95,968	96,579	97,190	97,801	98,412	99,023	99,634	100,245	96,579
36	374.5	Reuse Distribution Reservoirs	66,683	67,095	67,507	67,920	68,332	68,744	69,156	69,568	70,000	70,412	70,823	71,234	71,646	67,920
37	380.5	Treatment & Disposal Equipment	80,198	80,993	81,788	82,583	83,378	84,173	84,968	85,763	86,558	87,353	88,148	88,943	89,738	84,969
38	381.5	Plant Sewers	12,256	12,304	12,352	12,399	12,447	12,495	12,542	12,590	12,638	12,685	12,733	12,780	12,828	12,542
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	90	93	97	100	104	108	111	115	118	122	126	129	133	111
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.	102	108	115	121	127	134	145	157	169	180	192	204	215	151
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	34	35	36	37	38	39	40	41	41	42	43	44	39	
53	390.7	Office Furniture & Equipment	12,811	12,423	12,500	12,578	12,655	12,732	12,810	12,887	12,965	13,042	13,119	13,197	13,274	12,846
54	390.71	Computer Equipment	186	224	265	306	349	392	437	483	532	583	634	687	741	448
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	5,712	5,758	5,804	5,850	5,896	5,943	5,989	6,035	6,081	6,128	6,174	6,220	6,266	5,989
58	394.7	Laboratory Equipment	1,782	1,794	1,806	1,818	1,831	1,843	1,855	1,867	1,880	1,892	1,904	1,916	1,928	1,855
59	395.7	Power Operated Equipment	58	62	66	70	74	78	82	86	90	94	98	102	106	82
60	396.7	Communication Equipment	11,540	11,731	11,922	12,113	12,303	12,494	12,685	12,876	13,066	13,257	13,448	13,639	13,829	12,685
61	397.7	Miscellaneous Equipment	8,797	8,848	8,899	8,950	9,001	9,052	9,103	9,154	9,206	9,257	9,308	9,359	9,410	9,103
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	819,312	824,123	829,404	834,685	839,968	845,060	850,353	855,646	860,943	866,241	871,540	876,841	882,142	850,461

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

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

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

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

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

**Florida Public Service Commission**

**FI Central Commerce Park**

Schedule: A-11

**Docket No. 080121-WS**

Page: 2 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
2002			
20	Additions	NA	
21	Adjustments	NA	
22	12/31/02 Balance	NA	
2003			
23	Additions	NA	
24	Adjustments	NA	
25	06/30/04 Amend. Order Balance	NA	618,685
2004			
26	Additions	NA	0
27	Adjustments	NA	(25,503)
28	12/31/04 Balance	NA	593,182
2005			
29	Additions	NA	0
30	Adjustments	NA	0
31	12/31/05 Balance	NA	593,182
2006			
32	Additions	NA	0
33	Adjustments	NA	25,503
34	12/31/06 Balance	NA	618,685
2007			
35	Additions	NA	135
36	Adjustments	NA	0
37	12/31/07 Balance	NA	618,820

Supporting Schedules: A-12

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

**Florida Public Service Commission**

Test Year Average balance

**FI Central Commerce Park**

Schedule: A-12

**Docket No. 080121-WS**

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful		(5) Amount	(6) Non-Used & Useful	
				(3) %	(4) Amount		(6) %	(7) Amount
1		<b>WATER</b>						
2		Cash CIAC:						
3	320	Water Treatment Equipment	0	0.00%	0		0.00%	0
4	334	Meter Fees	0	0.00%	0		0.00%	0
5	331	Main Extension Charge	0	0.00%	0		0.00%	0
6	333	Service Installation Fees	0	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
8								
9		Property CIAC:						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		<b>SEWER</b>						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	488,538	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	46,814	0.00%	0		0.00%	0
24	363	Service Installation Fees	83,364	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>618,716</u>		<u>0</u>	<u>0</u>		<u>0</u>
26								
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>618,716</u>		<u>0</u>	<u>0</u>		<u>0</u>

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

Test Year Average balance

**FI Central Commerce Park**

**Docket No. 060121-WS**

Historical Test Year Ending December 31, 2007

**Florida Public Service Commission**

Schedule: A-12

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		<b>WATER</b>														
2		Cash CIAC:														
3	320	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		<b>SEWER</b>														
20		Cash CIAC:														
21	360	Treatment & Disposal Equipment	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,918	46,918	46,918	46,814
24	363	Service Installation Fees	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364
25		Total Cash CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,820	618,820	618,820	618,716
26		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38		Total Sewer CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,820	618,820	618,820	618,716

Schedule of Water Contributions In Aid of Construction By Classification

Test Year Average balance

FI Central Commerce Park

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	<b>WATER</b>														
2	Cash CIAC:														
3	320 Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334 Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8															
9	Property CIAC:														
10	330 Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331 T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333 Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334 Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335 Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18															
19	<b>SEWER</b>														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538	488,538
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,783	46,918	46,918	46,918	46,814
24	363 Service Installation Fees	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364	83,364
25	Total Cash CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,820	618,820	618,820	618,716
26															
27	Property CIAC:														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,685	618,820	618,820	618,820	618,716

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

**Florida Public Service Commission**

**FI Central Commerce Park**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: A-13

Page: 1 of 2

Preparer: R Griffin

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

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

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

**Florida Public Service Commission**

**FI Central Commerce Park**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: A-13

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions	NA	
21	Adjustments	NA	
22	12/31/02 Balance	NA	
	2003		
23	Additions	NA	
24	Adjustments	NA	
25	06/30/04 Amend. Order Balance	NA	253,614
	2004		
26	Additions	NA	7,024
27	Adjustments	NA	(1)
28	12/31/04 Balance	NA	260,637
	2005		
29	Additions	NA	7,024
30	Adjustments	NA	0
31	12/31/05 Balance	NA	267,661
	2006		
32	Additions	NA	60,982
33	Adjustments	NA	(14,048)
34	12/31/06 Balance	NA	314,595
	2007		
35	Additions	NA	21,898
36	Adjustments	NA	(20,809)
37	12/31/07 Balance	NA	315,684

Supporting Schedules: A-14



**Schedule of Accumulated Amortization of CIAC by Classification**

**Florida Public Service Commission**

Test Year Average Balance  
**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

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

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

Line No.	(1) Description	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
		Adjusted Balance	Non-Used & Useful %	Amount	Amount	Non-Used & Useful %	Amount
1	<b>WATER</b>						
2	Cash						
3	320 Water Treatment Equipment	0	0.00%	0		0.00%	0
4	334 Meter Fees	0	0.00%	0		0.00%	0
5	331 Main Extension Charge	0	0.00%	0		0.00%	0
6	333 Service Installation Fees	0	0.00%	0		0.00%	0
7	Total Cash	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
8							
9	Property						
10	330 Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331 T&D Mains	0	0.00%	0		0.00%	0
12	333 Services	0	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	0	0.00%	0		0.00%	0
15	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	<b>SEWER</b>						
20	Cash						
21	380 Treatment & Disposal Equipment	281,448	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	4,393	0.00%	0		0.00%	0
24	363 Service Installation Fees	29,298	0.00%	0		0.00%	0
25	Total Cash	<u>315,139</u>		<u>0</u>	<u>0</u>		<u>0</u>
26							
27	Property						
28	354 Structures & Improvements	0	0.00%	0		0.00%	0
29	360 Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361 Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363 Services to Customers	0	0.00%	0		0.00%	0
32	370 Lift Stations	0	0.00%	0		0.00%	0
33	371 Pumping Equipment	0	0.00%	0		0.00%	0
34	366 Reuse Services	0	0.00%	0		0.00%	0
35	375 Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389 Other Plant Misc Equip	0	0.00%	0		0.00%	0
37	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38							
39	Total Sewer	<u>315,139</u>		<u>0</u>	<u>0</u>		<u>0</u>

**Schedule of Accumulated Amortization of CIAC by Classification**  
 Test Year Average Balance  
**FI Central Commerce Park**  
**Docket No. 060121-WS**  
 Historical Test Year Ending December 31, 2007

**Florida Public Service Commission**  
 Schedule: A-14  
 Page: 2 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		<b>WATER</b>														
2		Cash														
3	320	Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334	Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331	T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333	Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334	Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335	Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																
19		<b>SEWER</b>														
20		Cash														
21	380	Treatment & Disposal Equipment	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	3,849	5,674	7,499	9,324	11,149	12,974	14,799	16,624	18,449	20,274	22,099	23,924	25,749	14,799
24	363	Service Installation Fees	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298
25		Total Cash AAC	314,595	316,420	318,245	320,070	321,895	323,720	325,545	327,370	329,195	331,020	332,845	334,670	336,493	325,545
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	314,595	316,420	318,245	320,070	321,895	323,720	325,545	327,370	329,195	331,020	332,845	334,670	336,493	325,545

**Schedule of Accumulated Amortization of CIAC by Classification**  
 Test Year Average Balance  
**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

**Florida Public Service Commission**  
 Schedule: A-14  
 Page: 3 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	<b>WATER</b>														
2	Cash														
3	320 Water Treatment Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	334 Meter Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	331 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	333 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	331 T&D Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	333 Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	334 Meters/Meter Installation	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	335 Hydrants	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18															
19	<b>SEWER</b>														
20	Cash														
21	360 Treatment & Disposal Equipment	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448	281,448
22	369 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	3,849	3,940	4,030	4,121	4,212	4,302	4,393	4,484	4,574	4,665	4,756	4,847	4,938	4,393
24	363 Service Installation Fees	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298	29,298
25	Total Cash AAC	314,595	314,686	314,776	314,867	314,958	315,048	315,139	315,230	315,320	315,411	315,502	315,593	315,684	315,139
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	369 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	314,595	314,686	314,776	314,867	314,958	315,048	315,139	315,230	315,320	315,411	315,502	315,593	315,684	315,139

**Schedule of Annual AFUDC Rates Used**

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

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

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

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

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

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

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

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

**Florida Public Service Commission**

**FI Central Commerce Park  
Docket No. 080121-WS  
0**

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

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

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

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

## Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

## FI Central Commerce Park

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17

Page: 1 of 1

Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method.

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

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	<b>For All Systems:</b>		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	<u>2,603,576</u>	<u>2,658,067</u>
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	<b>Allocation for this System:</b>		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.000%	0.000%
25	Assets Allocated - Water (line 10 x line 23)	NA	NA
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	NA	NA
27			
28	Allocation Percentage - Sewer	0.171%	0.171%
29	Assets Allocated - Sewer (line 7 x line 17)	4,457	4,552
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(3,677)	(576)
31			
32	<b>Direct Assignment of CWC Accounts:</b>		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	7,352	6,944
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	80,781	66,744
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	0	0
47	Sewer (Lines 29-30+35+39+43)	<u>88,913</u>	<u>77,663</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

FI Central Commerce Park  
Docket No. 060121-WS

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

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

Schedule: A-18  
Page: 1 of 1  
Preparer: S Anzaldo

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Utility Plant	85,966,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,675	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,598
3	Utility Plant Acquisition														
4															
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6															
7	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
8															
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,607,823	1,833,110	1,896,851	2,019,818	2,089,363	1,802,602	2,346,154	2,126,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	392
18	Temporary Investments		5,092												
19	Materials & Supplies														
20	Unbilled Revenue	659,907	670,701	609,769	699,092	746,285	831,743	629,001	749,130	783,217	645,341	656,591	616,494	688,269	706,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	Other Current Assets		2,490	13,225	17,062	43		1,278	1,852	8,671	2,354	3,303	6,359	14,267	5,454
23															
24	TOTAL CURRENT ASSETS	699,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,628,699	1,825,590	1,939,511	2,033,013	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	196,273	1,352,369
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,612	464,714	454,054	443,845	426,275	411,422	386,609	508,789	461,047
30															
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
32															
33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,990	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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

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

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued														-
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,251)
5	Other Equity Capital														-
6															
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,876,331	37,740,887	35,761,012	37,220,284
8															
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,338
10															
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														-
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,085
15	Accrued Dividends														-
16	Customer Deposits	582,055	574,701	563,299	551,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
18															
19	TOTAL CURRENT & ACC LIABILITIES	2,730,126	998,068	1,110,123	562,099	793,966	1,150,883	1,095,488	909,261	1,227,086	888,065	1,071,108	(515,541)	(917,277)	854,112
20															
21	Other Deferred Credits & Oper. Reserves		2,044	4,088	6,132	7,739	8,909	10,079	11,249	12,419	13,589	14,759	15,929	17,099	9,541
22															
23	Contributions in Aid of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311	26,981,271	26,994,018	27,011,754	27,077,994	27,091,567	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	39,537	34,990
27															
28	Total CIAC & Def Taxes	15,431,173	15,412,598	15,364,816	15,306,001	15,295,649	15,252,216	15,195,906	15,131,440	15,071,929	15,060,730	14,996,863	14,995,876	15,248,957	15,212,627
29															
30	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902



**FI Central Commerce Park  
NET OPERATING INCOME**

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DOCUMENT NUMBER - DATE

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FPSC-COMMISSION CLERK



Schedule of Water Net Operating Income

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical 2007 & Pro Forma

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

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

(1) Line No.	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	0	NA	NA	0	NA	NA	B-4, E-2
2	Operation & Maintenance	NA	NA	NA	NA	NA	NA	B-5
3	Depreciation, net of CIAC Amort.,U&U	NA	NA	NA	NA	NA	NA	B-13
4	Amortization	0	NA	NA	NA	NA	NA	B-3
5	Taxes Other Than Income	NA	NA	NA	NA	NA	NA	B-15
6	Provision for Income Taxes	NA	NA	NA	NA	NA	NA	C-1, B-3
7	OPERATING EXPENSES	NA	NA	NA	NA	NA	NA	
8	NET OPERATING INCOME	NA	NA	NA	NA	NA	NA	
9	RATE BASE	NA	NA	NA	NA		NA	A-1
10	RATE OF RETURN	NA	NA	NA			NA	

## Schedule of Sewer Net Operating Income

Florida Public Service Commission

FI Central Commerce Park

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 &amp; Pro Forma

Schedule: B-2

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	150,999	1,414	152,413	0	152,413	245,234	397,647	B-4, E-2
2	Operation & Maintenance	264,157	(50,141)	214,016	11,159	225,176	3,622	228,797	B-6
3	Depreciation, net of CIAC Amort., U&U	40,039	22,361	62,401	84	62,484	0	62,484	B-14
4	Amortization	0	817	817	0	817	0	817	B-3
5	Taxes Other Than Income	31,756	8,289	40,045	(361)	39,684	11,036	50,720	B-15
6	Provision for Income Taxes	(71,346)	4,394	(66,952)	(4,225)	(71,177)	88,945	17,768	C-1, B-3
7	OPERATING EXPENSES	264,607	(14,280)	250,327	6,657	256,984	103,602	360,586	
8	NET OPERATING INCOME	(113,608)	15,694	(97,914)	(6,657)	(104,572)	141,632	37,060	
9	RATE BASE	390,869	69,992	460,860	3,664	464,525		464,525	A-2
10	RATE OF RETURN	-29.07%		-21.25%				7.98%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

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

Historical [ X ] Projected [ ]

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

Line No.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		<b>UTILITY TEST YEAR ADJUSTMENTS - 2007</b>			
2	A	REVENUES			
3		Billed less Booked Revenue	NA		E-2
4		Billed less Booked Revenue		1,414	
5		TOTAL REVENUE ADJUSTMENTS	NA	NA	
6				1,414	
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	(11,856)	
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	540	
10	603/703	Salaries & Wages - Officers, Exec.	0	0	
11	604/704	Employee Pensions & Benefits	0	0	
12	610/710	Purchased Water / Sewer Treatment	0	0	
13	NA/711	Sludge Removal Expense	0	0	
14	615/715	Purchased Power	0	0	
15	616/716	Fuel for Purchased Power	0	0	
16	618/718	Chemicals	0	0	
17	620/720	Materials & Supplies	0	0	
18	631/731	Contractual Services - Engineering	0	0	
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	77	
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	15	
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	13	
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	8	
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	1	
24	635/735	Contractual Services - Testing	0	0	
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	65	
26	641/741	Rental of Building/Real Prop.	0	0	
27	642/742	Rental of Equipment	0	0	
28	650/750	Transportation Expenses	0	0	
29	656/756	Insurance - Vehicle	0	0	
30	657/757	Insurance - General Liability	0	0	
31	658/758	Insurance - Workman's Comp.	0	0	
32	659/759	Insurance - Other	0	0	
33	680/760	Advertising Expense	0	0	
34	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	
35	667/767	Reg. Comm. Exp. - Rate Case Other	0	0	
36	670/770	Bad Debt Expense	0	0	
37	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	(38,931)	
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(44)	
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(28)	
40					
41					
42		TOTAL O&M ADJUSTMENTS	NA	(50,141)	
43					

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Fl Central Commerce Park  
 Docket No. 080121-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [X]

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

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

Line No.	(1) Description	(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules
1	<b>UTILITY TEST YEAR ADJUSTMENTS - 2007, continued</b>			
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3	Allocation of Corporate IT	NA	555	
4	Allocation of Corp Structures & Improvements	NA	10	
5	PSC Audit Adjustments	NA	-	
6	PSC Depr Rate Correction, Depr Expn	NA	988	
7	PSC Depr Rate Correction, Amort CIAC	NA	20,809	
8	Reduction for NU&U	NA	-	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>NA</u>	<u>22,361</u>	
10				
11				
12	D AMORTIZATION			
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	NA	817	
14	-	NA	0	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>NA</u>	<u>817</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment	RAF on Adj'd Rev less RAF Per Books	64	
20	Payroll tax adjustment	On Salary & Wage adjustments explained above	8,225	
21	Property tax adjustment	Distributing from Water to Water & Sewer	0	
22	Property tax adjustment	NU&U portion of Property Taxes	0	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>NA</u>	<u>8,289</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	NA	4,394	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>NA</u>	<u>4,394</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>NA</u>	<u>(14,280)</u>	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 080121-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [ X ]

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

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

Line No.	Acct	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1		<b>UTILITY PRO FORMA ADJUSTMENTS</b>			
2					
3	B	<b>OPERATIONS &amp; MAINTENANCE</b>			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	0	2,180
5	601/701		Market Based Increases	0	5,325
6	601/701		New Rates Manager & Controller	0	291
7	601/701			0	0
8	601/701			0	0
9	603/703	Salaries & Wages - Officers, Exec.		0	0
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	0	2,261
11	610/710	Purchased Water / Sewer Treatment		0	0
12	NA/711	Sludge Removal Expense		0	0
13	615/715	Purchased Power		0	0
14	616/716	Fuel for Purchased Power		0	0
15	618/718	Chemicals		0	0
16	620/720	Materials & Supplies		0	0
17	631/731	Contractual Services - Engineering		0	0
18	632/732	Contractual Services - Accounting		0	0
19	633/733	Contractual Services - Legal		0	0
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	0	9
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	0	33
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	0	3
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	0	(104)
24	634/734		Additional 2008 Service Co employee benefits	0	23
25	635/735	Contractual Services - Testing		0	0
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	0	14
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	0	1
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	0	(90)
29	636/736		Additional 2008 ACO employee benefits	0	102
30	636/736			0	0
31	636/736			0	0
32	641/741	Rental of Building/Real Prop.	New office rent	0	14
33	642/742	Rental of Equipment		0	0
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	0	109
35	656/756	insurance - Vehicle		0	0
36	657/757	Insurance - General Liability		0	0
37	658/758	Insurance - Workman's Comp.		0	0
38	659/759	Insurance - Other		0	0
39	660/760	Advertising Expense		0	0
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10	0	887
41	667/767	Reg. Comm. Exp. - Rate Case Other		0	0
42	670/770	Bad Debt Expense		0	0
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	0	103
44					
45					
46		<b>TOTAL O&amp;M ADJUSTMENTS</b>	<b>NA</b>	<b>11,159</b>	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 080121-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [X]

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>UTILITY PRO FORMA ADJUSTMENTS, continued</b>			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	NA	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	NA	84	
6		NA		
7			0	
8		NA		
9			0	
10	Reduction for NU&U	NA	0	
11	TOTAL	<u>NA</u>	<u>84</u>	
12				
13				
14	D AMORTIZATION			
15	-	NA	0	
16	-	NA	0	
17	TOTAL	<u>NA</u>	<u>0</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	NA	575	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	NA	(952)	
22	Property taxes associated with Pro Forma plant	NA	17	
23	Property Tax adjustment for Non-Used & Useful plant	NA	0	
24	TOTAL	<u>NA</u>	<u>(361)</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	NA	(4,225)	
28	TOTAL	<u>NA</u>	<u>(4,225)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>NA</u>	<u>6,657</u>	
31				
32				
33	<b>UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS</b>			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>NA</u>	<u>245,234</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>NA</u>	<u>3,622</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>NA</u>	<u>11,036</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	NA	152,413	B-1, B-2
46	Plus Required Revenue Adjustment	<u>NA</u>	<u>245,234</u>	
47	Rate Year Revenue at Proposed Rates	<u>NA</u>	<u>397,647</u>	
48				
49	Less Operating Expenses Before Income Taxes	NA	(342,818)	B-1, B-2
50	Less Interest Expense	NA	(8,767)	D-1
51	Taxable Income	NA	46,061	
52	Income Tax at Composite Rate of 38.575%	NA	17,768	
53	Less Income Tax at Present Rates	NA	71,177	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>NA</u>	<u>88,945</u>	



**Test Year Operating Revenues**

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

Historical [ X ] Projected [ ]

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

Line No.	(1) WATER		(2) Revenues	(3) SEWER		(4) Revenues
	Account No. and Description			Account No. and Description		
1	<b>WATER SALES</b>			<b>SEWER SALES</b>		
2	460.1	Unmetered Water Revenue	NA	521.1	Flat Rate - Residential	0
3	461.1	Metered - Residential	NA	521.2	Flat Rate - Commercial	(2)
4	461.2	Metered - Commercial	NA	521.3	Flat Rate - Industrial	0
5	461.3	Metered - Industrial	NA	521.4	Flat Rate - Public Authorities	0
6	461.4	Metered - Public Authorities	NA	521.5	Flat Rate - Multi-Family	0
7	461.5	Metered - Multi-Family	NA	521.6	Flat Rate - Other	0
8	461.6	Metered - Other	NA	522.1	Measured - Residential	(90)
9	462.1	Public Fire Protection	NA	522.2	Measured - Commercial	149,923
10	462.2	Private Fire Protection	NA	522.3	Measured - Industrial	0
11	464.0	Other Sales - Public Authorities	NA	522.4	Measured - Public Authorities	0
12	465.0	Irrigation Customers	NA	522.5	Measured - Multi-Family	0
13	466.0	Sales for Resale	NA	523.0	Other Sales - Public Authorities	0
14	467.0	Interdepartmental Sales	NA	524.0	Revenues From Other Systems	0
15	475.0	Unbilled Revenues	NA	525.0	Interdepartmental Sales	0
16				526.0	Effluent	0
17				527.0	Unbilled Revenues	0
18				540.5	Flat Rate - Reuse	1,148
19	TOTAL WATER SALES		<u>0</u>	TOTAL SEWER SALES		<u>150,979</u>
20						
21	<b>OTHER WATER REVENUES</b>			<b>OTHER SEWER REVENUES</b>		
22	470.0	Forfeited Discounts	NA	531.0	Sale Of Sludge	0
23	471.0	Misc. Service Revenues	NA	532.0	Forfeited Discounts	0
24	472.0	Rents From Water Property	NA	534.0	Rents From Sewer Property	0
25	473.0	Interdepartmental Rents	NA	535.0	Interdepartmental Rents	0
26	474.04	Other Water Revenues	NA	536.0	Other Sewer Revenues	20
27	TOTAL OTHER WATER REVENUES		<u>0</u>	TOTAL OTHER SEWER REVENUES		<u>20</u>
28						
29	TOTAL WATER OPERATING REVENUES		<u><u>0</u></u>	TOTAL SEWER OPERATING REVENUES		<u><u>150,999</u></u>

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

Florida Public Service Commission

FI Central Commerce Park

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: B-5

Page: 1 of 5

Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Unacc. Water Ajdstmnt @ 0.00%	2007 Adjusted	Pro Forma Adjustments	Unacc. Water Ajdstmnt @ 0.00%	Pro Forma	
1	601 Salaries & Wages - Employees	0	0	0		0	0	0		0
2	603 Salaries & Wages - Officers, Exec.	0	0	0		0	0	0		0
3	604 Employee Pensions & Benefits	0	0	0		0	0	0		0
4	610 Purchased Water	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	0	0	0		0	0	0		0
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0		0	0	0		0
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0
9	631 Contractual Services - Engineering	0	0	0		0	0	0		0
10	632 Contractual Services - Accounting	0	0	0		0	0	0		0
11	633 Contractual Services - Legal	0	0	0		0	0	0		0
12	634 Contractual Services - Mgmt. Fees	0	0	0		0	0	0		0
13	635 Contractual Services - Testing	0	0	0		0	0	0		0
14	636 Contractual Services - Other	0	0	0		0	0	0		0
15	641 Rental of Building/Real Prop.	0	0	0		0	0	0		0
16	642 Rental of Equipment	0	0	0		0	0	0		0
17	650 Transportation Expenses	0	0	0		0	0	0		0
18	656 Insurance - Vehicle	0	0	0		0	0	0		0
19	657 Insurance - General Liability	0	0	0		0	0	0		0
20	658 Insurance - Workman's Comp.	0	0	0		0	0	0		0
21	659 Insurance - Other	0	0	0		0	0	0		0
22	660 Advertising Expense	0	0	0		0	0	0		0
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	0	0		0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0	0		0
25	670 Bad Debt Expense	0	0	0		0	0	0		0
26	675 Miscellaneous Expense	0	0	0		0	0	0		0
27										
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Water  
NA

Florida Public Service Commission

Fl Central Commerce Park  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

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

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

Line No.	(1) Account No. and Name	(2)-(13) 2007												(14) Total Per Books Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	601 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	603 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	604 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	610 Purchased Water	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	615 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	616 Fuel for Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	618 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	620 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	631 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	632 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	633 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	634 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	635 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	636 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	641 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	642 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	650 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	656 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	657 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	658 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	659 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	660 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	667 Reg. Comm. Exp. - Rate Case Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	670 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	675 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27														
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Water  
NA

Florida Public Service Commission

Fl Central Commerce Park  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	601 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	603 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	604 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	610 Purchased Water	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	615 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	616 Fuel for Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	618 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	620 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	631 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	632 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	633 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	634 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	635 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	636 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	641 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	642 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	650 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	656 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	657 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	658 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	659 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	660 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	667 Reg. Comm. Exp. - Rate Case Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	670 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	675 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Water  
NA

Florida Public Service Commission

Fl Central Commerce Park  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

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

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

Line No.	Account No. and Name	2007												Total Annual
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	
1	601 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	603 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	604 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	610 Purchased Water	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	615 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	616 Fuel for Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	618 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	620 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	631 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	632 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	633 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	634 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	635 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	636 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	641 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	642 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	650 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	656 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	657 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	658 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	659 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	660 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	667 Reg. Comm. Exp. - Rate Case Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	670 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	675 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27														
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Detail of Operation & Maintenance Expenses By Month - Water  
NA

Florida Public Service Commission

FI Central Commerce Park  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate	
1	601 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
2	603 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
3	604 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
4	610 Purchased Water	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
5	615 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
6	616 Fuel for Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
7	618 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
8	620 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
9	631 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
10	632 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
11	633 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
12	634 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
13	635 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
14	636 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
15	641 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
16	642 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
17	650 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
18	656 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
19	657 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
20	658 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
21	659 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
22	660 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
23	666 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
24	667 Reg. Comm. Exp. - Rate Case Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
25	670 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
26	675 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
27																
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
	675863 Service & Sundry input to be allocated to lines 1-26	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	

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

Florida Public Service Commission

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Excess I&I Ajdstmnt @ N/A	2007 Adjusted	Pro Forma Adjustments	Excess I&I Ajdstmnt @ N/A	Pro Forma	
1	701 Salaries & Wages - Employees	77,035	(11,317)	65,718		65,718	7,795		73,514	
2	703 Salaries & Wages - Officers, Exec.	3,700	0	3,700		3,700	0		3,700	
3	704 Employee Pensions & Benefits	21,974	0	21,974		21,974	2,261		24,236	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	21,288	0	21,288		21,288	0		21,288	
6	715 Purchased Power	17,432	0	17,432	0	17,432	0	0	17,432	
7	716 Fuel for Power Production	1,740	0	1,740		1,740	0		1,740	
8	718 Chemicals	6,189	0	6,189	0	6,189	0	0	6,189	
9	720 Materials & Supplies	7,109	0	7,109		7,109	0		7,109	
10	731 Contractual Services - Engineering	22	0	22		22	0		22	
11	732 Contractual Services - Accounting	(39)	77	38		38	0		38	
12	733 Contractual Services - Legal	997	15	1,012		1,012	0		1,012	
13	734 Contractual Services - Mgmt. Fees	1,433	22	1,455		1,455	(37)		1,418	
14	735 Contractual Services - Testing	9,737	0	9,737		9,737	0		9,737	
15	736 Contractual Services - Other	76,996	65	77,060		77,060	26		77,086	
16	741 Rental of Building/Real Prop.	4,232	0	4,232		4,232	14		4,247	
17	742 Rental of Equipment	785	0	785		785	0		785	
18	750 Transportation Expenses	(372)	0	(372)		(372)	109		(263)	
19	756 Insurance - Vehicle	68	0	68		68	0		68	
20	757 Insurance - General Liability	270	0	270		270	0		270	
21	758 Insurance - Workman's Comp.	40	0	40		40	0		40	
22	759 Insurance - Other	89	0	89		89	0		89	
23	760 Advertising Expense	21	0	21		21	0		21	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	887		887	
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0		0	
26	770 Bad Debt Expense	1,737	0	1,737		1,737	0		1,737	
27	775 Miscellaneous Expense	11,674	(39,003)	(27,329)		(27,329)	103		(27,227)	
28										
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>264,157</b>	<b>(50,141)</b>	<b>214,016</b>	<b>0</b>	<b>214,016</b>	<b>11,159</b>	<b>0</b>	<b>225,176</b>	

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

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Per Books Annual	
1	701 Salaries & Wages - Employees	7,120	6,063	6,302	5,244	5,937	6,850	5,631	7,005	29,579	9,218	(18,019)	6,105	77,035	
2	703 Salaries & Wages - Officers, Exec.	271	257	206	297	309	350	419	395	4,320	566	(4,093)	403	3,700	
3	704 Employee Pensions & Benefits	1,991	2,028	1,989	2,028	1,930	1,814	1,737	1,861	509	1,658	2,709	1,719	21,974	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	2,450	2,450	2,864	2,450	2,450	(450)	450	0	2,876	2,876	0	2,876	21,288	
6	715 Purchased Power	1,141	1,047	2,710	1,310	1,236	1,182	1,582	1,329	1,635	1,472	1,054	1,733	17,432	
7	716 Fuel for Power Production	0	0	858	0	0	0	0	0	882	0	0	0	1,740	
8	718 Chemicals	523	596	1,173	137	862	330	953	266	777	(776)	528	822	6,189	
9	720 Materials & Supplies	479	1,654	1,227	560	498	499	136	338	1,264	479	(297)	271	7,109	
10	731 Contractual Services - Engineering	3	3	3	3	3	3	3	3	0	0	0	0	22	
11	732 Contractual Services - Accounting	17	15	15	(59)	8	8	8	8	(17)	7	20	(69)	(39)	
12	733 Contractual Services - Legal	71	67	83	78	81	90	111	105	1,168	150	(1,113)	106	997	
13	734 Contractual Services - Mgmt. Fees	95	95	114	150	146	136	100	61	196	108	115	116	1,433	
14	735 Contractual Services - Testing	431	607	776	1,127	662	658	419	1,057	1,122	433	375	2,070	9,737	
15	736 Contractual Services - Other	4,581	6,999	7,486	5,115	7,460	6,158	7,604	6,030	12,533	6,709	(894)	7,213	76,996	
16	741 Rental of Building/Real Prop.	301	284	352	332	345	383	470	445	4,958	636	(4,723)	451	4,232	
17	742 Rental of Equipment	23	22	27	25	26	29	497	34	380	49	(362)	35	785	
18	750 Transportation Expenses	(30)	(16)	41	(36)	(28)	(50)	(86)	(57)	(1,639)	(124)	1,728	(75)	(372)	
19	756 Insurance - Vehicle	6	6	6	6	6	6	6	6	7	6	5	6	68	
20	757 Insurance - General Liability	22	22	22	22	22	22	22	23	26	23	19	23	270	
21	758 Insurance - Workman's Comp.	3	3	3	3	3	3	3	3	4	3	3	3	40	
22	759 Insurance - Other	7	7	7	7	7	7	7	7	9	8	6	7	89	
23	760 Advertising Expense	1	1	2	2	2	2	2	2	25	3	(23)	2	21	
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	186	61	(517)	103	314	483	(413)	174	(786)	1,118	375	639	1,737	
27	775 Miscellaneous Expense	617	1,080	975	929	957	1,035	1,213	1,160	10,399	1,559	(9,421)	1,171	11,674	
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>20,309</b>	<b>23,351</b>	<b>26,723</b>	<b>19,834</b>	<b>23,236</b>	<b>19,551</b>	<b>20,874</b>	<b>20,255</b>	<b>70,227</b>	<b>26,181</b>	<b>(32,009)</b>	<b>25,627</b>	<b>264,157</b>	



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

Florida Public Service Commission

FI Central Commerce Park  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

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

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

Line No.	Account No. and Name	2007												Total Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	
1	701 Salaries & Wages - Employees	5,693	4,719	4,633	3,673	4,302	5,035	3,406	4,899	6,093	6,207	4,356	3,969	56,985
2	703 Salaries & Wages - Officers, Exec.	0	0	(0)	0	0	0	(0)	0	(0)	0	0	0	0
3	704 Employee Pensions & Benefits	0	(0)	(7)	(0)	(0)	(29)	(102)	(10)	(462)	(214)	0	(151)	(977)
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	2,450	2,450	2,864	2,450	2,450	(450)	450	0	2,876	2,876	0	2,876	21,288
6	715 Purchased Power	1,119	1,026	2,684	1,266	1,211	1,154	1,548	1,297	1,274	1,426	1,398	1,700	17,123
7	716 Fuel for Power Production	0	0	858	0	0	0	0	0	882	0	0	0	1,740
8	718 Chemicals	523	596	1,173	137	862	330	953	266	777	(776)	528	822	6,189
9	720 Materials & Supplies	444	1,622	1,186	521	458	455	82	287	694	405	247	220	6,622
10	731 Contractual Services - Engineering	3	3	3	3	3	3	3	3	0	0	0	0	22
11	732 Contractual Services - Accounting	(0)	0	0	(49)	0	0	0	(0)	(0)	0	(0)	(0)	(49)
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	(0)	0	0	0	0	(0)	0	(0)	0	0	0
14	735 Contractual Services - Testing	429	605	773	1,125	659	655	415	1,053	1,079	428	416	2,066	9,701
15	736 Contractual Services - Other	4,065	6,516	6,904	4,557	6,878	5,526	6,834	5,297	4,939	5,682	6,219	6,465	69,880
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	461	0	0	0	0	0	461
18	750 Transportation Expenses	(0)	0	81	0	0	(0)	(0)	(0)	0	(0)	(0)	0	81
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	0
21	758 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	(0)
22	759 Insurance - Other	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	(0)
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	205	79	(494)	124	336	507	(383)	202	(470)	1,159	73	668	2,007
27	775 Miscellaneous Expense	0	499	254	249	251	250	252	250	249	258	248	248	3,009
28														
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>14,929</b>	<b>18,114</b>	<b>20,910</b>	<b>14,075</b>	<b>17,408</b>	<b>13,436</b>	<b>13,917</b>	<b>13,543</b>	<b>17,930</b>	<b>17,450</b>	<b>13,485</b>	<b>18,883</b>	<b>194,081</b>

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

Florida Public Service Commission

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	9	11	(100)	9	9	17	11	9	14	14	9	11	24	
3	704 Employee Pensions & Benefits	2,040	2,074	2,054	2,082	1,987	1,906	1,916	1,943	1,779	1,976	1,940	1,944	23,640	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Accounting	18	15	15	(9)	9	9	9	9	(6)	9	9	(68)	21	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	94	94	112	149	145	134	98	59	176	106	134	114	1,416	
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	736 Contractual Services - Other	59	52	47	55	58	50	56	58	61	61	65	63	685	
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	74	82	83	79	91	83	77	97	79	97	91	81	1,015	
19	756 Insurance - Vehicle	6	6	6	6	6	6	6	6	6	6	6	6	67	
20	757 Insurance - General Liability	22	22	22	22	22	22	22	22	22	22	22	22	267	
21	758 Insurance - Workman's Comp.	3	3	3	3	3	3	3	3	3	3	3	3	40	
22	759 Insurance - Other	7	7	7	7	7	7	7	7	7	7	7	7	88	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>2,332</b>	<b>2,367</b>	<b>2,250</b>	<b>2,403</b>	<b>2,337</b>	<b>2,238</b>	<b>2,205</b>	<b>2,215</b>	<b>2,143</b>	<b>2,302</b>	<b>2,286</b>	<b>2,184</b>	<b>27,262</b>	

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

Florida Public Service Commission

FI Central Commerce Park  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007  
Historical [ X ] Projected [ ]

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate	
1	701 Salaries & Wages - Employees	1,427	1,344	1,669	1,571	1,635	1,816	2,225	2,106	23,486	3,011	(22,375)	2,136	20,050	46.83%	
2	703 Salaries & Wages - Officers, Exec.	262	246	306	288	300	333	408	386	4,306	552	(4,102)	392	3,676	8.59%	
3	704 Employee Pensions & Benefits	(49)	(46)	(57)	(54)	(56)	(62)	(76)	(72)	(807)	(103)	769	(73)	(689)	-1.61%	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
6	715 Purchased Power	22	21	26	24	25	28	34	32	362	46	(345)	33	309	0.72%	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
9	720 Materials & Supplies	35	33	41	38	40	44	54	51	571	73	(544)	52	487	1.14%	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
11	732 Contractual Services - Accounting	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)	(2)	11	(1)	(10)	-0.02%	
12	733 Contractual Services - Legal	71	67	83	78	81	90	111	105	1,168	150	(1,113)	106	997	2.33%	
13	734 Contractual Services - Mgmt. Fees	1	1	1	1	1	2	2	2	20	3	(19)	2	17	0.04%	
14	735 Contractual Services - Testing	3	2	3	3	3	3	4	4	43	5	(41)	4	36	0.09%	
15	736 Contractual Services - Other	458	431	535	504	524	582	714	675	7,533	966	(7,177)	685	6,431	15.02%	
16	741 Rental of Building/Real Prop.	301	284	352	332	345	383	470	445	4,958	636	(4,723)	451	4,232	9.89%	
17	742 Rental of Equipment	23	22	27	25	26	29	36	34	380	49	(362)	35	325	0.76%	
18	750 Transportation Expenses	(104)	(98)	(122)	(115)	(120)	(133)	(163)	(154)	(1,719)	(220)	1,638	(156)	(1,467)	-3.43%	
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.00%	
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	4	0	(4)	0	3	0.01%	
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	1	0	(1)	0	0	0.00%	
22	759 Insurance - Other	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.00%	
23	760 Advertising Expense	1	1	2	2	2	2	2	2	25	3	(23)	2	21	0.05%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
26	770 Bad Debt Expense	(19)	(18)	(22)	(21)	(22)	(24)	(30)	(28)	(316)	(41)	301	(29)	(270)	-0.63%	
27	775 Miscellaneous Expense	617	581	721	679	706	785	962	910	10,149	1,301	(9,669)	923	8,664	20.24%	
28																
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>3,047</b>	<b>2,870</b>	<b>3,563</b>	<b>3,356</b>	<b>3,491</b>	<b>3,877</b>	<b>4,752</b>	<b>4,497</b>	<b>50,153</b>	<b>6,429</b>	<b>(47,780)</b>	<b>4,560</b>	<b>42,815</b>	<b>100.00%</b>	
	775863 Service & Sundry input to be allocated to lines 1-27	3,047	2,870	3,563	3,356	3,491	3,877	4,752	4,497	50,153	6,429	(47,780)	4,560	42,815		

## Operation &amp; Maintenance Expense Comparison - Water

## Florida Public Service Commission

FI Central Commerce Park

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	0	0	0	-
2	603	Salaries & Wages - Officers, Exec.	0	0	0	-
3	604	Employee Pensions & Benefits	0	0	0	-
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	0	0	0	-
6	616	Fuel for Power Production	0	0	0	-
7	618	Chemicals	0	0	0	-
8	620	Materials & Supplies	0	0	0	-
9	631	Contractual Services - Engineering	0	0	0	-
10	632	Contractual Services - Accounting	0	0	0	-
11	633	Contractual Services - Legal	0	0	0	-
12	634	Contractual Services - Mgmt. Fees	0	0	0	-
13	635	Contractual Services - Testing	0	0	0	-
14	636	Contractual Services - Other	0	0	0	-
15	641	Rental of Building/Real Prop.	0	0	0	-
16	642	Rental of Equipment	0	0	0	-
17	650	Transportation Expenses	0	0	0	-
18	656	Insurance - Vehicle	0	0	0	-
19	657	Insurance - General Liability	0	0	0	-
20	658	Insurance - Workman's Comp.	0	0	0	-
21	659	Insurance - Other	0	0	0	-
22	660	Advertising Expense	0	0	0	-
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	0	0	0	-
25	670	Bad Debt Expense	0	0	0	-
26	675	Miscellaneous Expense	0	0	0	-
27	<b>TOTAL WATER O &amp; M EXPENSES</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
28	Total Customers (EOY)		NA	NA	NA	NA
29	Consumer Price Index - U					<u>11.38%</u>
30	Growth Plus Inflation					<u>NA</u>

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

FI Central Commerce Park

Schedule: B-7 Supl

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

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

- 666 Reg. Comm. Exp. - Rate Case Amort.
- 667 Reg. Comm. Exp. - Other
- 670 Bad Debt Expense
- 675 Miscellaneous Expense

## Operation &amp; Maintenance Expense Comparison - Sewer

## Florida Public Service Commission

FI Central Commerce Park

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	77,073	65,718	(11,355)	-14.73%
2	703	Salaries & Wages - Officers, Exec.	0	3,700	3,700	-
3	704	Employee Pensions & Benefits	15,492	21,974	6,482	41.84%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	11,806	21,288	9,482	80.32%
6	715	Purchased Power	9,416	17,432	8,016	85.13%
7	716	Fuel for Power Production	1,018	1,740	722	70.90%
8	718	Chemicals	4,878	6,189	1,311	26.88%
9	720	Materials & Supplies	32,105	7,109	(24,996)	-77.86%
10	731	Contractual Services - Engineering	729	22	(707)	-97.05%
11	732	Contractual Services - Accounting	30	38	8	27.74%
12	733	Contractual Services - Legal	175	1,012	837	478.39%
13	734	Contractual Services - Mgmt. Fees	0	1,455	1,455	-
14	735	Contractual Services - Testing	15,777	9,737	(6,040)	-38.28%
15	736	Contractual Services - Other	8,295	77,060	68,765	828.99%
16	741	Rental of Building/Real Prop.	60	4,232	4,172	6953.94%
17	742	Rental of Equipment	3	785	782	26080.04%
18	750	Transportation Expenses	5,116	(372)	(5,488)	-107.28%
19	756	Insurance - Vehicle	0	68	68	-
20	757	Insurance - General Liability	213	270	57	26.78%
21	758	Insurance - Workman's Comp.	1,127	40	(1,087)	-96.41%
22	759	Insurance - Other	1	89	88	8804.64%
23	760	Advertising Expense	10	21	11	110.23%
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	63	0	(63)	-100.00%
26	770	Bad Debt Expense	161	1,737	1,576	978.66%
27	775	Miscellaneous Expense	12,819	(27,329)	(40,148)	-313.19%
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>		<u>196,367</u>	<u>214,016</u>	<u>17,649</u>	<u>8.99%</u>
29	Total Customers (EOY)		67.0	187.5	120.5	179.85%
30	Consumer Price Index - U					<u>11.38%</u>
31	Growth Plus Inflation					<u>211.71%</u>

Supporting Schedules: B-6, F-8

**Operation & Maintenance Expense Comparison - Sewer**

**Florida Public Service Commissior**

**FI Central Commerce Park**

Schedule: B-8 Supl

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

	(1)	(2)	(3)
Line No.	Acct No.	Account Name	Explanation
1	701	Salaries & Wages - Employees	
2	703	Salaries & Wages - Officers, Exec.	
3	704	Employee Pensions & Benefits	
4	710	Purchased Sewage Treatment	
5	711	Sludge Removal Expense	
6	715	Purchased Power	
7	716	Fuel for Power Production	
8	718	Chemicals	
9	720	Materials & Supplies	
10	731	Contractual Services - Engineering	
11	732	Contractual Services - Accounting	
12	733	Contractual Services - Legal	
13	734	Contractual Services - Mgmt. Fees	
14	735	Contractual Services - Testing	
15	736	Contractual Services - Other	
16	741	Rental of Building/Real Prop.	
17	742	Rental of Equipment	
18	750	Transportation Expenses	
19	756	Insurance - Vehicle	
20	757	Insurance - General Liability	
21	758	Insurance - Workman's Comp.	
22	759	Insurance - Other	
23	760	Advertising Expense	
24	766	Reg. Comm. Exp. - Rate Case Amort.	
25	767	Reg. Comm. Exp. - Other	
26	770	Bad Debt Expense	
27	775	Miscellaneous Expense	

**Contractual Services****Florida Public Service Commission****FI Central Commerce Park****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
<b>Water</b>				
1		NA		
2				
3				
4				
5				
6				
7				
8				
9				
10				
<b>Sewer</b>				
11	26483Harbor Branch	Testing-Treat-Ops	7,599	Testing-Treat-Ops
12	27995AEROTEK, INC.	Oth-T&D-Ops	9,288	Oth-T&D-Ops
13	28226NANAK'S LANDSCAPING	Oth-T&D-Ops	3,287	Oth-T&D-Ops
14	27995AEROTEK, INC.	Oth-Cust Acct	7,709	Oth-Cust Acct
15				
16				
17				
18				
19				
20				



Analysis of Rate Case Expense

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 060121-WS  
 Historical Test Year Ending December 31, 2007

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

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

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

	(A)	(B) Water		(C) Sewer		(D)	(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount		
a	Amortization of Rate Case Expense:						
b	Total						
c							
d	Prior Unamortized Rate Case Expense	0	0.000%	0		0.260%	0
e	Subtotal Prior Cases	0		0			0
f							
g	Current rate Case Expense	1,364,000	0.000%	0		0.260%	3,548
h							
i	Total Projected Rate Case Expense	1,364,000		0			3,548
j							
k	Amortization Period in Years:	4					
l	Annual Amortization	341,000		0			887
m							
n	Method of Allocation Between Systems: (Provide Calculation)						

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

## Analysis of Major Maintenance Projects

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

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

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

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

**Allocation of Expenses  
Intercompany Expenses Per Books  
FI Central Commerce Park**

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

**Florida Public Service Commission**

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

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

(1) Line No.	(2) Acct. No.		(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)	(10)-(12) Amounts Allocated			(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total			Water	Sewer	Other	
1	601	701	Salaries & Wages - Employees										
2	603	703	Salaries & Wages - Officers, Exec.										
3	604	704	Employee Pensions & Benefits	0.00%	0.17%		0.17%	#Custs	0	0	0		
4	610	710	Purchased Water/Sewage Trtmt	0.00%	2.96%		2.96%	#Custs	0	24	24		14,011
5	615	715	Purchased Power						0	23,640	23,640		797,833
6	616	716	Fuel for Purchased Power						0	0	0		
7	618	718	Chemicals						0	0	0		
8	620	720	Materials & Supplies						0	0	0		
9	631	731	Contractual Services - Engineering						0	0	0		
10	632	732	Contractual Services - Accounting	0.00%	0.17%		0.17%	#Custs	0	0	0		
11	633	733	Contractual Services - Legal						0	21	21		12,175
12	634	734	Contractual Services - Mgmt. Fees	0.00%	0.17%		0.17%	#Custs	0	0	0		
13	635	735	Contractual Services - Testing						0	1,416	1,416		828,223
14	636	736	Contractual Services - Other	0.00%	0.17%		0.17%	#Custs	0	0	0		
15	641	741	Rental of Building/Real Prop.						0	685	685		400,015
16	642	742	Rental of Equipment						0	0	0		
17	650	750	Transportation Expenses	0.00%	0.17%		0.17%	#Custs	0	0	0		
18	656	756	Insurance - Vehicle	0.00%	0.17%		0.17%	#Custs	0	1,015	1,015		593,365
19	657	757	Insurance - General Liability	0.00%	0.17%		0.17%	#Custs	0	67	67		39,196
20	658	758	Insurance - Workman's Comp.	0.00%	0.17%		0.17%	#Custs	0	267	267		155,967
21	659	759	Insurance - Other	0.00%	0.17%		0.17%	#Custs	0	40	40		23,380
22	660	760	Advertising Expense						0	88	88		51,436
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0	0		
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0	0		
25	670	770	Bad Debt Expense						0	0	0		
26	675	775	Miscellaneous Expense						0	0	0		

Allocation methodology is addressed in Appendix 1

**Allocation of Expenses**  
**Intracompany Expenses Per Books**  
**FI Central Commerce Park**  
**Docket No. 080121-WS**

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

**Florida Public Service Commission**

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

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

(1) Line No.	(2) Acct. No.		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees	0.00%	2.00%		2.00%	#Custs	0	20,050		20,050	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.00%	2.00%		2.00%	#Custs	0	3,676		3,676	183,603
3	604	704	Employee Pensions & Benefits	0.00%	2.00%		2.00%	#Custs	0	(689)		(689)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	0.00%	2.00%		2.00%	#Custs	0	309		309	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.00%	2.00%		2.00%	#Custs	0	487		487	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.00%	2.00%		2.00%	#Custs	0	(10)		(10)	(503)
11	633	733	Contractual Services - Legal	0.00%	2.00%		2.00%	#Custs	0	997		997	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.00%	2.00%		2.00%	#Custs	0	17		17	845
13	635	735	Contractual Services - Testing	0.00%	2.00%		2.00%	#Custs	0	36		36	1,820
14	636	736	Contractual Services - Other	0.00%	2.00%		2.00%	#Custs	0	6,431		6,431	321,204
15	641	741	Rental of Building/Real Prop.	0.00%	2.00%		2.00%	#Custs	0	4,232		4,232	211,386
16	642	742	Rental of Equipment	0.00%	2.00%		2.00%	#Custs	0	325		325	16,221
17	650	750	Transportation Expenses	0.00%	2.00%		2.00%	#Custs	0	(1,467)		(1,467)	(73,289)
18	656	756	Insurance - Vehicle	0.00%	1.99%		1.99%	#Custs	0	1		1	42
19	657	757	Insurance - General Liability	0.00%	2.00%		2.00%	#Custs	0	3		3	166
20	658	758	Insurance - Workman's Comp.	0.00%	1.99%		1.99%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.00%	1.99%		1.99%	#Custs	0	1		1	55
22	660	760	Advertising Expense	0.00%	2.00%		2.00%	#Custs	0	21		21	1,050
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0		0	-
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	0.00%	2.00%		2.00%	#Custs	0	(270)		(270)	(13,483)
26	675	775	Miscellaneous Expense	0.00%	1.89%		1.89%	#Custs	0	8,664		8,664	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Fl Central Commerce Park  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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

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

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

## Net Depreciation Expense - Sewer

Florida Public Service Commission

FI Central Commerce Park

Schedule: 8-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical [ X ] Projected [ ]

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Historical Test Year 2007					Used & Useful %	Pro Forma Depreciation Expense	Adjustments U & U Expense
		2007 Expense	Utility Adjustments	Adjusted Expense	Adjusted Expense	Expense			
1	INTANGIBLE PLANT								
2	351.1 Organization	0	0	0	100.00%	0	0	0	
3	352.1 Franchises	26	0	26	100.00%	26	0	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	0	
7	354.2 Structures & Improvements	0	0	0	100.00%	0	0	0	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0	
9	360.2 Collection Sewers - Force	9,527	0	9,527	100.00%	9,527	0	0	
10	361.2 Collection Sewers - Gravity	818	0	818	100.00%	818	0	0	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	0	
12	363.2 Services to Customers	95	0	95	100.00%	95	0	0	
13	364.2 Flow Measuring Devices	0	766	766	100.00%	766	0	0	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
16	SYSTEM PUMPING PLANT								
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	0	
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	0	
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	0	
20	370.3 Receiving Wells	835	0	835	100.00%	835	0	0	
21	371.3 Pumping Equipment	0	0	0	100.00%	0	0	0	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
23	TREATMENT AND DISPOSAL PLANT								
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	0	
25	354.4 Structures & Improvements	6,505	0	6,505	100.00%	6,505	0	0	
26	355.4 Power Generation Equipment	1,248	0	1,248	100.00%	1,248	0	0	
27	380.4 Treatment & Disposal Equipment	18,279	0	18,279	100.00%	18,279	0	0	
28	381.4 Plant Sewers	172	0	172	100.00%	172	0	0	
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
31	RECLAIMED WATER TREATMENT PLANT								
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	0	
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	0	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	0	
35	371.5 Pumping Equipment	7,332	0	7,332	100.00%	7,332	0	0	
36	374.5 Reuse Distribution Reservoirs	2,474	0	2,474	100.00%	2,474	0	0	
37	380.5 Treatment & Disposal Equipment	9,542	0	9,542	100.00%	9,542	0	0	
38	381.5 Plant Sewers	572	0	572	100.00%	572	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6 Franchises	0	0	0	100.00%	0	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	0	
45	366.6 Reuse Services	43	0	43	100.00%	43	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	113	0	113	100.00%	113	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
50	GENERAL PLANT								
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	0	
52	354.7 Structures & Improvements	0	10	10	100.00%	10	0	0	
53	390.7 Office Furniture & Equipment	928	0	928	100.00%	928	0	0	
54	390.71 Computer Equipment	0	555	555	100.00%	555	84	84	
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	0	
57	393.7 Tools, Shop & Garage Equipment	555	0	555	100.00%	555	0	0	
58	394.7 Laboratory Equipment	147	0	147	100.00%	147	0	0	
59	395.7 Power Operated Equipment	48	0	48	100.00%	48	0	0	
60	396.7 Communication Equipment	2,289	0	2,289	100.00%	2,289	0	0	
61	397.7 Miscellaneous Equipment	391	222	612	100.00%	612	0	0	
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	0	
63	TOTAL DEPRECIATION EXPENSE	61,938	1,552	63,490	100.00%	63,490	84	84	
64	Composite U&U Rate								
65	(LESS) AMORTIZATION OF CIAC	(21,898)	20,809	(1,089)		(1,089)	0	0	
66	NET DEPRECIATION EXPENSE	40,039	22,361	62,401		62,401	84	84	

## Taxes Other Than Income

## Florida Public Service Commission

FI Central Commerce Park

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-15

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U NA	(5) Other	(6) Total
<b>Water</b>						
1	Test Year Per Books	NA	NA	NA		NA
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	NA				NA
5	Payroll & Property Tax Adjustments		NA	NA		NA
6	Non-U&U Adjustment @ NA			NA		NA
7	Total Test Year Adjustments	NA	NA	NA	NA	NA
8	Adjusted Test Year	NA	NA	NA	NA	NA
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		NA			NA
12	2007 Plant in Service Additions			NA		NA
13	Pro Forma Plant in Service Additions			NA		NA
14	Non-U&U Adjustment @ NA			NA		NA
15	Total Pro Forma Adjustments	NA	NA	NA	NA	NA
16	Adjusted Pro Forma	NA	NA	NA	NA	NA
17						
18	RAFTs Assoc. with Revenue Increase	NA				NA
19						
20	Total Pro Forma	NA	NA	NA	NA	NA
<b>Sewer</b>						
21	Test Year Per Books	6,795	(142)	25,103		31,756
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	64				64
25	Payroll & Property Tax Adjustments		8,225	0		8,225
26	Non-U&U Adjustment @ 0.00%			0		0
27	Total Test Year Adjustments	64	8,225	0	0	8,289
28	Adjusted Test Year	6,859	8,083	25,103	0	40,045
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		575			575
32	2007 Plant in Service Additions			(952)		(952)
33	Pro Forma Plant in Service Additions			17		17
34	Non-U&U Adjustment @ 0.00%			0		0
35	Total Pro Forma Adjustments	0	575	(935)	0	(361)
36	Adjusted Pro Forma	6,859	8,658	24,168	0	39,684
37						
38	RAFTs Assoc. with Revenue Increase	11,036				11,036
39						
40	Total Pro Forma	17,894	8,658	24,168	0	50,720

Recap Schedules: B-1, B-2

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





**FI Central Commerce Park  
TAX SCHEDULES**

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

DOCUMENT NUMBER - DATE  
04356 MAY 22 88  
FPSC-COMMISSION CLERK



**Reconciliation of Total Income Tax Provision**

**Florida Public Service Commission**

**FI Central Commerce Park**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: C-1

Page: 1 of 1

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma	Supporting Schedules
<b>Water</b>							
1	Current Tax Expense	NA	NA	NA	NA	NA	C-2
2	Deferred Income Tax Expense	NA	NA	NA	NA	NA	C-5
3	ITC Realized This Year	NA	NA	NA	NA	NA	C-7
4	ITC Amortization	NA	NA	NA	NA	NA	C-7
5	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	C-8
6	<b>Total Income Tax Expense</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	
<b>Sewer</b>							
7	Current Tax Expense	(71,346)	8,251	(63,095)	(4,225)	(67,320)	C-2
8	Deferred Income Tax Expense	0	(3,857)	(3,857)	0	(3,857)	C-5
9	ITC Realized This Year	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	<b>Total Income Tax Expense</b>	<b>(71,346)</b>	<b>4,394</b>	<b>(66,952)</b>	<b>(4,225)</b>	<b>(71,177)</b>	

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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

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

Line No.	(1) Description	(2) (3) (4) (5)				(6)	(7) (8) (9) (10) (11) (12)					
		Water					Sewer					
		Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	NA	NA	NA	NA	NA	(184,954)	20,088	(164,866)	(10,883)	(175,748)	B-1, B-2
2	Less: Interest Charges	NA	NA	NA	NA	NA	0	(8,696)	(8,696)	(70)	(8,767)	C-3
3												
4	Taxable Income	0	0	0	0	0	(184,954)	11,392	(173,562)	(10,953)	(184,515)	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	NA	NA	0	NA	-	0	0	0	0	C-4
8	Timing Differences	NA	NA	NA	0	NA	-	(9,998)	(9,998)	0	(9,998)	C-5
9	Total Schedule M Adjustments	0	0	0	0	0	0	(9,998)	(9,998)	0	(9,998)	
10												
11	Taxable Income Before State Taxes	0	NA	0	NA	0	(184,954)	21,390	(163,565)	(10,953)	(174,518)	
12												
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
14	State Income Taxes	0	NA	0	NA	0	(10,172)	1,176	(8,996)	(602)	(9,598)	
15												
16	Federal Taxable Income	0	NA	0	NA	0	(174,782)	20,213	(154,569)	(10,351)	(164,919)	
17												
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
19	Federal Income Taxes	0	NA	0	NA	0	(61,174)	7,075	(54,099)	(3,623)	(57,722)	
20												
21	Less: Investment Tax Credit Realized This Year	0	NA	0	NA	0	0	0	0	0	0	C-7
22												
23	Current Federal Income Taxes	0	NA	0	0	0	(61,174)	7,075	(54,099)	(3,623)	(57,722)	
24												
25	Summary:											
26	Current State Income Tax	0	NA	0	NA	0	(10,172)	1,176	(8,996)	(602)	(9,598)	
27	Current Federal Income Tax	0	NA	0	NA	0	(61,174)	7,075	(54,099)	(3,623)	(57,722)	
28												
29	Total Current Income Tax Expense (To C-1)	0	NA	0	0	0	(71,346)	8,251	(63,095)	(4,225)	(67,320)	

**Schedule of Interest in Tax Expense Calculation**

**Florida Public Service Commission**

**FI Central Commerce Park**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: C-3

Page: 1 of 2

Preparer: W Jerdon

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

(1) Line No.	(2) Description	(3) Water			(4) 2007 Adjusted	(6) Sewer			(7) 2007 Adjusted	(8) Supporting Schedules
		2007 Per Books	2007 Adjustments	2007 Adjusted		2007 Per Books	2007 Adjustments	2007 Adjusted		
1	Interest on Long-Term Debt	0	0	0	Note*	0	8,454	8,454	Note*	
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0		
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*	
4	Other Interest Expense	0	0	0		0	242	242		
5	Less: AFUDC	0	0	NA		0	0	0		
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7	
7	<b>Total Used For Tax Calculation</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>8,696</b>	<b>8,696</b>		

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

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)		0		460,860
Weighted Cost of Long Term Debt (D-1)	0.00%	0	1.83%	8,454
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		0		8,454

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 080121-WS  
 Pro Forma  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
			<b>Water</b>		<b>Sewer</b>			
1	Interest on Long-Term Debt	0	0	0	8,454	70	8,525	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	0	0	0	(0)	0	Note*
4	Other Interest Expense	0	0	0	242	0	242	
5	Less: AFUDC	NA	0	0	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,696</u>	<u>70</u>	<u>8,767</u>	

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

\* Note: Calculations for utility adjusted interest:

	<b>Water</b>		<b>Sewer</b>	
Rate Base (Sch. A-1, A-2)		0		464,525
Weighted Cost of Long Term Debt (D-1)	0.00%	0	1.84%	8,525
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		0		8,525

**Book/Tax Differences - Permanent**

**Florida Public Service Commission**

**Fl Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

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

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

## Deferred Income Tax Expense

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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

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

Line No.	Description	(1)	(2)		(3)	(4)	(5)		(6)	(7)	(8)
			Water				Sewer				Supporting Schedules
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	
1	Timing Differences (Tax Expense										
2	Higher (Lower) than Book Expense):										
3	Tax Depreciation & Amortization		0	0	0			40,039	13,268	53,308	
4	Book Depreciation & Amortization	NA	NA	NA	NA			40,039	22,361	62,401	B-13,14
5											
6	Depreciation Difference		0	0	0			0	(9,093)	(9,093)	
7											
8	Other Timing Differences (Itemize):										
9	Bad Debt		0	0	0			0	(905)	(905)	
10	All Other		0	0	0			0	0	0	
11											
12	Total Timing Differences (To C-2)		0	0	0			0	(9,998)	(9,998)	
13											
14	State Tax Rate		5.5%		5.5%			5.5%		5.5%	
15	State Deferred Taxes		0	0	0			0	(550)	(550)	
16											
17	Timing Differences for Federal Taxes		0	0	0			0	(9,448)	(9,448)	
18											
19	Federal Tax Rate		35.0%		35.0%			35.0%		35.0%	
20	Federal Deferred Taxes		0	0	0			0	(3,307)	(3,307)	
21											
22	Total Deferred Taxes (to C-1)		0	0	0			0	(3,857)	(3,857)	

Recap Schedules: C-1, C-2



**Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

**FI Central Commerce Park**

Schedule: C-6

**Docket No. 080121-WS**

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(5) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
<b>WATER</b>										
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	0	0	0				0	0	0
4	2006	0	0	0				0	0	0
5	2007	0	0	0				0	0	0
<b>SEWER</b>										
6	2003	0	17,285	17,285				0	17,285	17,285
7	2004	71	0	71				71	0	71
8	2005	5,727	83	5,810				5,727	83	5,810
9	2006	2,748	16,467	19,215				2,748	16,467	19,215
10	2007	2,196	13,159	15,355				2,196	13,159	15,355

## Accumulated Deferred Income Taxes - State

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

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

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

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28306 Deferred State Tax Liability		(4) Ending Balance
			Current Year Change		
<b>WATER</b>					
1	2003	0	0		0
2	2004	0	0		0
3	2005	0	0		0
4	2006	0	0		0
5	2007	0	0		0
<b>SEWER</b>					
6	2003	0	0		0
7	2004	0	71		71
8	2005	71	5,656		5,727
9	2006	5,727	(2,979)		2,748
10	2007	2,748	(552)		2,196

## Accumulated Deferred Income Taxes - Federal

## Florida Public Service Commission

FI Central Commerce Park

Schedule: C-6

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28305 Deferred Federal Tax Liability		(4) Ending Balance
			Current Year Change		
<b>WATER</b>					
1	2003	0	0		0
2	2004	0	0		0
3	2005	0	0		0
4	2006	0	0		0
5	2007	0	0		0
<b>SEWER</b>					
6	2003	0	17,285		17,285
7	2004	17,285	(17,285)		0
8	2005	0	83		83
9	2006	83	16,384		16,467
10	2007	16,467	(3,308)		13,159

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**FI Central Commerce Park**

Schedule: C-7

**Docket No. 080121-WS**

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**FI Central Commerce Park**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: C-7

Page: 2 of 4

Preparer: W Jerdon

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

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

**Investment Tax Credits - Company Policies****Florida Public Service Commission****FI Central Commerce Park**

Schedule: C-7

**Docket No. 080121-WS**

Page: 3 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

---

**NONE**

**Investment Tax Credits - Section 46(f) Election**

**Florida Public Service Commission**

**FI Central Commerce Park**

Schedule: C-7

**Docket No. 080121-WS**

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

---

**NONE**

## Parent's Debt Information

## Florida Public Service Commission

FI Central Commerce Park

Schedule: C-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

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

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

See Note

## Parent Debt Adjustment Calculation

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

## Note

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



**Income Tax Returns****Florida Public Service Commission****FI Central Commerce Park**

Schedule: C-9

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

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

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

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

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

---

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

**FI Central Commerce Park  
CAPITAL SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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**Schedule of Requested Cost of Capital**

**Florida Public Service Commission**

13 Month Average balance  
**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To 2007 Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>						
1 Long-Term Debt	0	0.00%	5.10%	0.00%	0	D-2, D-5
2 Short-Term Debt	0	0.00%		0.00%	0	D-2
3 Preferred Stock	0	0.00%		0.00%	0	D-2
4 Common Stock	0	0.00%	10.25%	0.00%	0	D-2
5 Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
6 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
7 Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	
<b>SEWER</b>						
8 Long-Term Debt	165,680	35.95%	5.10%	1.83%	8,454	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	273,863	59.42%	10.25%	6.09%	28,064	D-2
12 Customer Deposits	4,033	0.88%	6.00%	0.05%	242	D-2
13 Accumulated Deferred Income Taxes	17,285	3.75%	0.00%	0.00%	0	D-2
14 Total	<u>460,860</u>	<u>100.00%</u>		<u>7.98%</u>	<u>36,760</u>	

**Schedule of Requested Cost of Capital**

13 Month Average balance

FI Central Commerce Park

Docket No. 080121-WS

Pro Forma

Historical [ ] Projected [ X ]

**Florida Public Service Commission**

Schedule: D-1

Page: 2 of 2

Preparer: S Anzaldo

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Class of Capital	Reconciled To Pro Forma Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
<b>WATER</b>						
1	Long-Term Debt	0	0.00%	5.10%	0.00%	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	D-2
4	Common Stock	0	0.00%	10.25%	0.00%	D-2
5	Customer Deposits	0	0.00%	6.00%	0.00%	D-2
6	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	D-2
7	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>
<b>SEWER</b>						
8	Long-Term Debt	167,061	35.96%	5.10%	1.84%	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	D-2
11	Common Stock	276,146	59.45%	10.25%	6.09%	D-2
12	Customer Deposits	4,033	0.87%	6.00%	0.05%	D-2
13	Accumulated Deferred Income Taxes	17,285	3.72%	0.00%	0.00%	D-2
14	Total	<u>464,525</u>	<u>100.00%</u>		<u>7.98%</u>	<u>37,065</u>

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

**Florida Public Service Commission**

13 Month Average Balance  
**FI Central Commerce Park**

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

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

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.	(1) Class of Capital	(2) Balance 12/31/2006	(3) Balance 12/31/2007	(4) 13 Mo Average†	(5) Reconciliation Adjustments Pro rata *	(6) Reconciled To 2007 Rate Base	(7) Reconciled To Pro Forma Rate Base	(8) Supporting Schedules
<b>Water</b>								
1	Long-Term Debt	0	0	0		0	0	D-5
2	Short-Term Debt	0	0	0		0	0	D-4
3	Preferred Stock	0	0	0		0	0	D-3
4	Common Stock	0	0	0		0	0	
5	Customer Deposits	0	0	0		0	0	D-7
6	Accumulated Deferred Income Taxes	0	0	0		0	0	C-6
7	<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>A-1</b>
<b>Sewer</b>								
8	Long-Term Debt	179,827	155,231	165,680		165,680	167,061	D-5
9	Short-Term Debt	0	0	0		0	0	D-4
10	Preferred Stock	0	0	0		0	0	D-3
11	Common Stock	297,247	256,591	273,863		273,863	276,146	
12	Customer Deposits	3,270	4,605	4,033		4,033	4,033	D-7
13	Accumulated Deferred Income Taxes	19,215	15,355	17,285		17,285	17,285	C-6
14	<b>Total</b>	<u>499,559</u>	<u>431,781</u>	<u>460,860</u>	<u>0</u>	<u>460,860</u>	<u>464,525</u>	<b>A-2</b>

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

\* List corresponding adjustments to rate base below:

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





**Cost of Short-Term Debt**

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: D-4  
 Page: 1 of 1  
 Preparer: S Anzaldo

Utility [ X ] or Parent [ X ]

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

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

**Cost of Long-Term Debt**

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 080121-WS**

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

Historical Test Year Ending December 31, 2007

Utility  or Parent

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

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

1

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

Cost of Long-Term Debt

Florida Public Service Commission

FI Central Commerce Park  
Docket No. 080121-WS

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

Historical Test Year Ending December 31, 2007

Utility [ ] or Parent [ X ]

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

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

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

\$208,427

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

\$1,293,801

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

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

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

Utility  or Parent

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

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

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

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

Utility [ ] or Parent [X]

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

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

1

The parent does not have any Variable Rate Long term debt

**Schedule of Customer Deposits**

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

Utility [ X ] or Parent [ ]

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	3,270	0	0	3,270
2	Jan-07	3,270	0	0	3,270
3	Feb-07	3,270	0	0	3,270
4	Mar-07	3,270	0	0	3,270
5	Apr-07	3,270	1,035	0	4,305
6	May-07	4,305	0	0	4,305
7	Jun-07	4,305	0	0	4,305
8	Jul-07	4,305	0	0	4,305
9	Aug-07	4,305	0	0	4,305
10	Sep-07	4,305	0	0	4,305
11	Oct-07	4,305	0	0	4,305
12	Nov-07	4,305	300	0	4,605
13	Dec-07	4,605	0	0	4,605
14	<b>Average</b>				<u>4,033</u>
15					
16		<b>Water Allocated at</b>		#N/A	<u>#N/A</u>
17					
18		<b>Sewer Allocated at</b>		100%	<u>4,033</u>

## FI Central Commerce Park RATES SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Rate Schedule - Water

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Water [ X ] or Sewer [ ]

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

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
2	5/8" X 3/4"	NA	NA	NA	NA	NA	#VALUE!
3	3/4"	NA	NA	NA	NA	NA	#VALUE!
4	1"	NA	NA	NA	NA	NA	#VALUE!
5	1-1/2"	NA	NA	NA	NA	NA	#VALUE!
6	2"	NA	NA	NA	NA	NA	#VALUE!
7	3"	NA	NA	NA	NA	NA	#VALUE!
8	4"	NA	NA	NA	NA	NA	#VALUE!
9	6"	NA	NA	NA	NA	NA	#VALUE!
10	8"	NA	NA	NA	NA	NA	#VALUE!
11	10"	NA	NA	NA	NA	NA	#VALUE!
12	<b>Gallorage</b>						
13	Block 1, 0-5,000	NA	NA	NA	NA	NA	#VALUE!
14	Block 2, 5,000-10,000	NA	NA	NA	NA	NA	#VALUE!
15	Block 3, >10,000	NA	NA	NA	NA	NA	#VALUE!
16							
17	<b>Commercial</b>						
18	5/8" X 3/4"	NA	NA	NA	NA	NA	#VALUE!
19	3/4"	NA	NA	NA	NA	NA	#VALUE!
20	1"	NA	NA	NA	NA	NA	#VALUE!
21	1-1/2"	NA	NA	NA	NA	NA	#VALUE!
22	2"	NA	NA	NA	NA	NA	#VALUE!
23	3"	NA	NA	NA	NA	NA	#VALUE!
24	4"	NA	NA	NA	NA	NA	#VALUE!
25	6"	NA	NA	NA	NA	NA	#VALUE!
26	8"	NA	NA	NA	NA	NA	#VALUE!
27	10"	NA	NA	NA	NA	NA	#VALUE!
28	Gallorage charge	NA	NA	NA	NA	NA	#VALUE!
29							
30							
31							
32	<b>Multi-Family</b>						
33	5/8" X 3/4"	NA	NA	NA	NA	NA	#VALUE!
34	3/4"	NA	NA	NA	NA	NA	#VALUE!
35	1"	NA	NA	NA	NA	NA	#VALUE!
36	1-1/2"	NA	NA	NA	NA	NA	#VALUE!
37	2"	NA	NA	NA	NA	NA	#VALUE!
38	3"	NA	NA	NA	NA	NA	#VALUE!
39	4"	NA	NA	NA	NA	NA	#VALUE!
40	6"	NA	NA	NA	NA	NA	#VALUE!
41	8"	NA	NA	NA	NA	NA	#VALUE!
42	10"	NA	NA	NA	NA	NA	#VALUE!
43	Gallorage charge	NA	NA	NA	NA	NA	#VALUE!
44							
45	<b>Fire Protection</b>						
46	2"	NA	NA	NA	NA	NA	#VALUE!
47	3"	NA	NA	NA	NA	NA	#VALUE!
48	4"	NA	NA	NA	NA	NA	#VALUE!
49	6"	NA	NA	NA	NA	NA	#VALUE!
50	8"	NA	NA	NA	NA	NA	#VALUE!
51	10"	NA	NA	NA	NA	NA	#VALUE!

## Rate Schedule - Sewer

## Florida Public Service Commission

FI Central Commerce Park

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [ ] or Sewer [ X ]

Schedule: E-1s

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
2	All Meter Sizes	-	-	-	-	-	45.26
3							
4							
5							
6							
7							
8							
9							
10							
11							
12	Gallage cap (gallons)	0	0	0	0	0	6,000
13	Gallage Charge, Capped Usage	-	-	-	-	-	8.73
14							
15							
16	<b>Commercial</b>						
17	5/8" X 3/4"	38.72	54.68	38.72	79.02	58.34	45.26
18	3/4"	58.08	82.03	58.08	118.52	87.51	67.89
19	1"	96.79	136.70	96.79	197.52	145.83	113.14
20	1-1/2"	193.58	273.41	193.58	395.04	291.65	226.29
21	2"	309.73	437.46	309.73	632.06	466.65	362.06
22	3"	619.44	874.90	619.44	1,264.08	933.27	724.12
23	4"	967.90	1,367.06	967.90	1,975.18	1,458.27	1,131.44
24	6"	1,935.82	2,734.13	1,935.82	3,950.40	2,916.57	2,262.89
25	8"	3,097.29	4,374.58	3,097.29	6,320.59	4,666.48	3,620.62
26	10"	4,452.36	6,288.46	4,452.36	9,085.86	6,708.08	5,204.65
27	Gallage charge	5.22	7.37	5.22	10.65	7.86	10.48
28							
29	<b>Multi-Family</b>						
30	5/8" X 3/4"	-	-	-	79.02	58.34	45.26
31	3/4"	-	-	-	118.52	87.51	67.89
32	1"	-	-	-	197.52	145.83	113.14
33	1-1/2"	-	-	-	395.04	291.65	226.29
34	2"	-	-	-	632.06	466.65	362.06
35	3"	-	-	-	1,264.08	933.27	724.12
36	4"	-	-	-	1,975.18	1,458.27	1,131.44
37	6"	-	-	-	3,950.40	2,916.57	2,262.89
38	8"	-	-	-	6,320.59	4,666.48	3,620.62
39	10"	-	-	-	9,085.86	6,708.08	5,204.65
40	Gallage charge	-	-	-	10.65	7.86	10.48
41							
42	<b>Flat Rate</b>						
43	Resid'l Wastewater Only (RWO)	-	-	-	-	-	112.65
44	Com'l. Wastewater Only	-	-	-	-	-	701.21
45	Reuse per Sprinkler Head	0.10	0.14	0.10	0.10	0.10	0.10
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Water [ X ] or Sewer [ ]

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

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

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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 080121-WS  
 Schedule Period: 1/1/07 - 4/30/07 (pre-Interim Rates)  
 Water [X] or Sewer [ ]

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	0	0	NA	NA
3	3/4"	0	0	NA	NA
4	1"	0	0	NA	NA
5	1-1/2"	0	0	NA	NA
6	2"	0	0	NA	NA
7	3"	0	0	NA	NA
8	4"	0	0	NA	NA
9	<b>Gallorage</b>				
10	Block 1		0	NA	NA
11	Block 2		0	NA	NA
12	Block 3		0	NA	NA
13	<b>Total Residential</b>	<u>0</u>	<u>0</u>		<u>0</u>
14	<b>Average Bill</b>				-
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	0	0	NA	NA
18	3/4"	0	0	NA	NA
19	1"	0	0	NA	NA
20	1-1/2"	0	0	NA	NA
21	2"	0	0	NA	NA
22	3"	0	0	NA	NA
23	4"	0	0	NA	NA
24	8"	0	0	NA	NA
25	<b>Gallorage</b>		0	NA	NA
26					
27					
28	<b>Total Commercial</b>	<u>0</u>	<u>0</u>		<u>0</u>
29	<b>Average Bill</b>				-
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	NA	NA
33	3/4"	0	0	NA	NA
34	1"	0	0	NA	NA
35	1-1/2"	0	0	NA	NA
36	2"	0	0	NA	NA
37	3"	0	0	NA	NA
38	4"	0	0	NA	NA
39					
40	<b>Gallorage</b>		0	NA	NA
41					
42					
43	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
44	<b>Average Bill</b>				-
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	NA	NA
48	2"	0	NA	NA	NA
49	3"	0	NA	NA	NA
50	4"	0	NA	NA	NA
51	6"	0	NA	NA	NA
52	8"	0	NA	NA	NA
53					
54					
55					
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>
57	<b>Average Bill</b>				-
58					
59	<b>Subtotal</b>				<u>0</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 080121-WS  
 Schedule Period: 5/1/07 - 8/31/07 (Interim Rates)  
 Water  or Sewer

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	<b>Residential</b>							
2	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
3	3/4"	0	0	NA	NA	NA	NA	NA
4	1"	0	0	NA	NA	NA	NA	NA
5	1-1/2"	0	0	NA	NA	NA	NA	NA
6	2"	0	0	NA	NA	NA	NA	NA
7	3"	0	0	NA	NA	NA	NA	NA
8	4"	0	0	NA	NA	NA	NA	NA
9	<b>Gallorage</b>							
10	Block 1		0	NA	NA	NA	NA	NA
11	Block 2		0	NA	NA	NA	NA	NA
12	Block 3		0	NA	NA	NA	NA	NA
13	<b>Total Residential</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
14	<b>Average Bill</b>				-		-	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
18	3/4"	0	0	NA	NA	NA	NA	NA
19	1"	0	0	NA	NA	NA	NA	NA
20	1-1/2"	0	0	NA	NA	NA	NA	NA
21	2"	0	0	NA	NA	NA	NA	NA
22	3"	0	0	NA	NA	NA	NA	NA
23	4"	0	0	NA	NA	NA	NA	NA
24	8"	0	0	NA	NA	NA	NA	NA
25	<b>Gallorage</b>		0	NA	NA	NA	NA	NA
26								
27								
28	<b>Total Commercial</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
29	<b>Average Bill</b>				-		-	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
33	3/4"	0	0	NA	NA	NA	NA	NA
34	1"	0	0	NA	NA	NA	NA	NA
35	1-1/2"	0	0	NA	NA	NA	NA	NA
36	2"	0	0	NA	NA	NA	NA	NA
37	3"	0	0	NA	NA	NA	NA	NA
38	4"	0	0	NA	NA	NA	NA	NA
39								
40	<b>Gallorage</b>		0	NA	NA	NA	NA	NA
41								
42								
43	<b>Total Multi- Family</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
44	<b>Average Bill</b>				-		-	
45								
46	<b>Fire Protection</b>							
47	1"	0	NA	NA	NA	NA	NA	NA
48	2"	0	NA	NA	NA	NA	NA	NA
49	3"	0	NA	NA	NA	NA	NA	NA
50	4"	0	NA	NA	NA	NA	NA	NA
51	6"	0	NA	NA	NA	NA	NA	NA
52	8"	0	NA	NA	NA	NA	NA	NA
53								
54								
55								
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>		<u>0</u>	<u>0</u>
57	<b>Average Bill</b>				-		-	
58								
59	<b>Subtotal</b>				<u>0</u>		<u>0</u>	<u>0</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

FI Central Commerce Park

Schedule: E-2w

Docket No. 080121-WS

Page: 4 of 4

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

Preparer: G Prettyman

Water [X] or Sewer [ ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	0	0	NA	NA
3	3/4"	0	0	NA	NA
4	1"	0	0	NA	NA
5	1-1/2"	0	0	NA	NA
6	2"	0	0	NA	NA
7	3"	0	0	NA	NA
8	4"	0	0	NA	NA
9	<b>Gallage</b>				
10	Block 1		0	NA	NA
11	Block 2		0	NA	NA
12	Block 3		0	NA	NA
13	Total Residential	0	0		0
14	Average Bill				-
15					
16	<b>Commerical</b>				
17	5/8" X 3/4"	0	0	NA	NA
18	3/4"	0	0	NA	NA
19	1"	0	0	NA	NA
20	1-1/2"	0	0	NA	NA
21	2"	0	0	NA	NA
22	3"	0	0	NA	NA
23	4"	0	0	NA	NA
24	8"	0	0	NA	NA
25	<b>Gallage</b>		0	NA	NA
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	NA	NA
33	3/4"	0	0	NA	NA
34	1"	0	0	NA	NA
35	1-1/2"	0	0	NA	NA
36	2"	0	0	NA	NA
37	3"	0	0	NA	NA
38	4"	0	0	NA	NA
39					
40	<b>Gallage</b>		0	NA	NA
41					
42					
43	Total Multi- Family	0	0		0
44	Average Bill				-
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	NA	NA
48	2"	0	NA	NA	NA
49	3"	0	NA	NA	NA
50	4"	0	NA	NA	NA
51	6"	0	NA	NA	NA
52	8"	0	NA	NA	NA
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	<b>Subtotal</b>				0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

FI Central Commerce Park  
Docket No. 080121-WS

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

Historical Test Year Ending December 31, 2007  
Water [ ] or Sewer [ X ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	<b>Residential</b>								
2	5/8" X 3/4"	0	0	-	0	-		45.26	0
3	3/4"	0	0	-	0	-		45.26	0
4	1"	0	0	-	0	-		45.26	0
5	1-1/2"	0	0	-	0	-		45.26	0
6	2"	0	0	-	0	-		45.26	0
7	3"	0	0	-	0	-		45.26	0
8	4"	0	0	-	0	-		45.26	0
9	Gallage cap (gallons)		0				6,000		
10	Capped Usage	-	0	-	0	-	0	8.73	0
11	Usage Above Cap	-	0				0		
12									
13	Total Residential	0	0		0		0		0
14	Average Bill								
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	312	3,154	38.72	12,081	38.72		45.26	14,121
18	3/4"	0	0	-	0	58.08		67.89	0
19	1"	144	3,514	96.79	13,938	96.79		113.14	16,292
20	1-1/2"	72	3,778	193.58	13,938	193.58		226.29	16,293
21	2"	84	2,530	309.73	26,017	309.73		362.06	30,413
22	3"	0	0	-	0	619.44		724.12	0
23	4"	12	1,139	967.90	11,615	967.90		1,131.44	13,577
24									
25	Gallage	-	14,115	5.22	73,679	5.22	14,115	10.48	147,922
26									
27									
28	Total Commercial	624	14,115		151,267		14,115		238,619
29	Average Bill				242.42				362.40
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	-		45.26	0
33	3/4"	0	0	-	0	-		67.89	0
34	1"	0	0	-	0	-		113.14	0
35	1-1/2"	0	0	-	0	-		226.29	0
36	2"	0	0	-	0	-		362.06	0
37	3"	0	0	-	0	-		724.12	0
38	4"	0	0	-	0	-		1,131.44	0
39									
40	Gallage	-	0	-	0	-	0	10.48	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill								
45									
46	<b>Flat Rate</b>								
47	Res. Wastewater Only	0	0	-	0	-		112.65	0
48	Coml. Wastewater Only	0	0	-	0	-		701.21	0
49	Sprinkler Heads	11,457	NA	0.10	1,146	0.10		0.10	1,146
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other		0		1,146				1,146
52									
53									
54	<b>Subtotal</b>				152,413				239,764
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				20
58	<b>Total Revenue</b>				152,413				239,784
59	Booked Revenue				150,999				
60	Difference				1,414	0.9%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

FI Central Commerce Park

Docket No. 080121-WS

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

Water [ ] or Sewer [ X ]

Schedule: E-2s

Page: 2 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallage cap		0		
10	Capped Usage		0	-	0
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				-
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	104	910	38.72	4,027
18	3/4"	0	0	58.08	0
19	1"	50	1,199	96.79	4,840
20	1-1/2"	27	1,464	193.58	5,227
21	2"	28	927	309.73	8,672
22	3"	0	0	619.44	0
23	4"	4	329	967.90	3,872
24					
25	Gallage		4,830	5.22	25,211
26					
27					
28	Total Commercial	213	4,830		51,848
29	Average Bill				243.42
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	-	0
33	3/4"	0	0	-	0
34	1"	0	0	-	0
35	1-1/2"	0	0	-	0
36	2"	0	0	-	0
37	3"	0	0	-	0
38	4"	0	0	-	0
39					
40	Gallage	-	0	-	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	-	0
48	Coml. Wastewater Only	0	0	-	0
49	Sprinkler Heads	5,049	NA	0.10	505
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		0		505
52					
53					
54	<b>Subtotal</b>				<b>52,352</b>



Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

FI Central Commerce Park

Schedule: E-2s

Docket No. 080121-WS

Page: 3 of 4

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

Preparer: G Prettyman

Water [ ] or Sewer [ X ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	<b>Residential</b>							
2	5/8" X 3/4"	0	0	-	0	0.00	0	0
3	3/4"	0	0	-	0	0.00	0	0
4	1"	0	0	-	0	0.00	0	0
5	1-1/2"	0	0	-	0	0.00	0	0
6	2"	0	0	-	0	0.00	0	0
7	3"	0	0	-	0	0.00	0	0
8	4"	0	0	-	0	0.00	0	0
9	Gallorage cap		0					
10	Capped Usage		0	-	0	0.00	0	0
11	Usage Above Cap		0					
12								
13	Total Residential	0	0		0		0	0
14	Average Bill							
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	103	998	38.72	3,988	54.68	5,632	1,644
18	3/4"	0	0	58.08	0	82.03	0	0
19	1"	48	1,298	96.79	4,646	136.70	6,562	1,916
20	1-1/2"	20	1,228	193.58	3,872	273.41	5,468	1,597
21	2"	28	815	309.73	8,672	437.46	12,249	3,576
22	3"	0	0	619.44	0	874.90	0	0
23	4"	4	424	967.90	3,872	1,367.06	5,468	1,597
24								
25	Gallorage		4,761	5.22	24,855	7.37	35,092	10,237
26								
27								
28	Total Commercial	203	4,761		49,904		70,470	20,566
29	Average Bill				245.83		347.15	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	-	0	0.00	0	0
33	3/4"	0	0	-	0	0.00	0	0
34	1"	0	0	-	0	0.00	0	0
35	1-1/2"	0	0	-	0	0.00	0	0
36	2"	0	0	-	0	0.00	0	0
37	3"	0	0	-	0	0.00	0	0
38	4"	0	0	-	0	0.00	0	0
39								
40	Gallorage	-	0	-	0	0.00	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill							
45								
46	<b>Flat Rate</b>							
47	Res. Wastewater Only	0	0	-	0	0.00	0	0
48	Coml. Wastewater Only	0	0	-	0	0.00	0	0
49	Sprinkler Heads	3,373	NA	0.10	337	0.14	472	135
50	Reuse	0	NA	-	0	0.00	0	0
51	Total Flat Rate - Other		0		337		472	135
52								
53								
54	<b>Subtotal</b>				50,242		70,943	20,701

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

FI Central Commerce Park

Schedule: E-2s

Docket No. 080121-WS

Page: 4 of 4

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

Preparer: G Prettyman

Water [ ] or Sewer [ X ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallage cap		0		
10	Capped Usage		0	-	0
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				
15					
16	<b>Commerical</b>				
17	5/8" X 3/4"	105	1,246	38.72	4,066
18	3/4"	0	0	58.08	0
19	1"	46	1,017	96.79	4,452
20	1-1/2"	25	1,086	193.58	4,840
21	2"	28	788	309.73	8,672
22	3"	0	0	619.44	0
23	4"	4	386	967.90	3,872
24					
25	Gallage		4,524	5.22	23,614
26					
27					
28	Total Commercial	208	4,524		49,515
29	Average Bill				238.05
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	-	0
33	3/4"	0	0	-	0
34	1"	0	0	-	0
35	1-1/2"	0	0	-	0
36	2"	0	0	-	0
37	3"	0	0	-	0
38	4"	0	0	-	0
39					
40	Gallage	-	0	-	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	-	0
48	Comrt. Wastewater Only	0	0		0
49	Sprinkler Heads	3,035	NA	0.10	304
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				304
52					
53					
54	<b>Subtotal</b>				<b>49,819</b>

## Customer Monthly Billing Schedule

Florida Public Service Commission

FI Central Commerce Park

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3

Page: 1 of 1

Preparer: S Szczygiel

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

**WATER**

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

**SEWER**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	0	54	0	0	0	11	65
15	Feb-07	0	53	0	0	0	11	64
16	Mar-07	0	53	0	0	0	11	64
17	Apr-07	0	52	0	0	0	11	63
18	May-07	0	52	0	0	0	11	63
19	Jun-07	0	52	0	0	0	11	63
20	Jul-07	0	51	0	0	0	10	61
21	Aug-07	0	50	0	0	0	10	60
22	Sep-07	0	50	0	0	0	10	60
23	Oct-07	0	50	0	0	0	9	59
24	Nov-07	0	50	0	0	0	9	59
25	Dec-07	0	50	0	0	0	9	59
26	Total Sewer	0	617	0	0	0	123	740

Miscellaneous Service Charges

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

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

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

**WATER**

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

**SEWER**

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

Line No.	Class	Meter Size	Water		Sewer	
			Present	Proposed	Present	Proposed
22	<b>DEPOSITS (REFUNDABLE)</b>					
23	not specified	All sizes	NA		-	
24	not specified	5/8 X 3/4"	NA		-	
25	not specified	1"	NA		-	
26	not specified	1.5"	NA		-	
27	not specified	Over 2"	NA		-	
28	Residential	All sizes	NA		-	
29	Residential	5/8 X 3/4"	NA	NA	-	#VALUE!
30	Residential	1"	NA	Two x	-	Two x
31	Residential	1.5"	NA	Estimated	-	Estimated
32	Residential	Over 2"	NA	Monthly Bill	-	Monthly Bill
33	General	All sizes		Two x est'd		Two x est'd
34	General	5/8 X 3/4"	NA	monthly Bill	-	monthly Bill
35	General	1"	NA		-	
36	General	1.5"	NA		-	
37	General	2"	NA		-	
38	General	4"	NA		-	
39	General	8"	NA		-	

Miscellaneous Service Charges

Florida Public Service Commission

F1 Central Commerce Park

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Explanation: Provide a schedule of derivation of charges

Schedule: E-4

Page: 2 of 2

Preparer: J Lihvarcik

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

30 Calculation of Miscellaneous Service Charges

31	Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee
32	<b>Collect Delinquent Account</b>						
33	(CSR takes average 1 hour to process the delinquent account work.)						
34	Office	1	26.88	26.88	-	<u>26.88</u>	<b>25.00</b>
35							
36	<b>Connections, Premises Visits / Service Calls in Normal Hours</b>						
37	(Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 minutes to handle call, prepare work order, and close out work order when technician completes work.)						
39	Field	1.5	20.27	30.40	-	30.40	
40	Office	0.75	26.88	20.16	-	20.16	
41	Total			<u>50.56</u>	-	<u>50.56</u>	<b>50.00</b>
42							
43	<b>Connections, Premises Visits / Service Calls After Hours</b>						
44	= 1.5 X Connections in Normal Hours above			75.85	-	<u>75.85</u>	<b>75.00</b>
45							
46	<b>Reconnect Disconnected Service in Normal Hours</b>						
47	(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	<u>77.44</u>	<b>75.00</b>
48							
49	<b>Reconnect Disconnected Service After Hours</b>						
50	(1.5 X Sum of Reconnection and Collection Delinquent Account. During this period an answering service receives customer calls and dispatches to our FSRs on call.)						
51							
52	= 1.5 X Reconnect in Normal Hours above			116.17	-	116.17	
53	Answering Service Cost				2.00	2.00	
54	Total			<u>116.17</u>	<u>2.00</u>	<u>118.17</u>	<b>115.00</b>
55							
56	<b>Customer requested change of mailing address</b>						
57	Office	0.12	26.88	3.23	-	<u>3.23</u>	<b>3.00</b>

## Miscellaneous Service Charge Revenue

## Florida Public Service Commission

FI Central Commerce Park

Schedule: E-5

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

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

**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

**FI Central Commerce Park**

Schedule: E-6

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [ X ] or Sewer [ ]

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	<b>Any fire hydrant information is detailed on enclosed system maps</b>		

**Private Fire Protection Service**

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Water [ X ] or Sewer [ ]

Schedule: E-7  
 Page: 1 of 1  
 Preparer: J Lihvarcik

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

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

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



**Contracts and Agreements Schedule****Florida Public Service Commission****FI Central Commerce Park****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: E-8

Page: 1 of 1

Preparer: J Lihvarcik

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

<u>Line</u> <u>No.</u>	<u>(1)</u> <u>Type</u>	<u>(2)</u> <u>Description</u>
---------------------------	---------------------------	----------------------------------

None

**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

**FJ Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

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

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

**SEWER**

2	Regulatory Assessment Fee	Florida Public Service Comm.	6,795	Included in overall cost of service	None
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Service Availability Charges Schedule

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007

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

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

Line No.	(1) Type Charge	(2) Size Unit	(3) Present Charges	(4) Proposed Charges
<b>WATER</b>				
1	Service Installation Charge	5/8"	NA	NA
2		3/4"	NA	NA
3	(Service Line Size)	1"	NA	NA
4		1 1/2"	NA	NA
5		2"	NA	NA
6		Over 2"	NA	NA
7				
8	Meter Installation Fee	5/8"	NA	NA
9	(Meter Size)	3/4"	NA	NA
10		1"	NA	NA
11		1 1/2"	NA	NA
12		2"	NA	NA
13		Over 2"	NA	NA
14				
15	Back Flow Preventor Installation Fee	All sizes	NA	NA
16				
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	NA	NA
23		Per Gallon Equivalent	NA	NA
24				
25	Main Extension Charge	ERC	NA	NA
26		Per Foot Equivalent	NA	NA
<b>SEWER</b>				
27	Service Installation Charge	=<4"		2,000.00
28		>4"		Actual Costs
29				
28				
29		4" unpaved	-	
30		4" paved	548.00	
31		6" unpaved	-	
32		6" paved	-	
33				
34	Plant Capacity Charge	ERC	1,300.00	1,300.00
35		Per Gallon Equivalent	7.59	7.60
36				
37	Main Extension Charge	ERC	480.00	480.00
38		Per Foot Equivalent	7.38	7.38
39				
40				
41				
42				
43				
44				

**Guaranteed Revenues Received**

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

Water [ X ] or Sewer [ X ]

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

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

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**FI Central Commerce Park**

Schedule: E-12

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Water [ X ] or Sewer [ X ]

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

---

Line  
No.

---

**Not applicable; no industrial customers.**

**Billing Analysis Schedules**

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Water [ X ] or Sewer [ X ]  
 Customer Class:  
 Meter Size:

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

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

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

**See attached Bill Analyses**

**FI Central Commerce Park  
ENGINEERING SCHEDULES**

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

DOCUMENT NUMBER CASE  
04356 MAY 22 08  
FPSC-COMMISSION CLERK





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

**Florida Public Service Commission**

**FI Central Commerce Park  
Docket No. 080121-WS**

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

Historical Test Year Ending December 31, 2007

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

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan-07	NA	NA	NA	NA	NA	
2	Feb-07	NA	NA	NA	NA	NA	
3	Mar-07	NA	NA	NA	NA	NA	
4	Apr-07	NA	NA	NA	NA	NA	
5	May-07	NA	NA	NA	NA	NA	
6	Jun-07	NA	NA	NA	NA	NA	
7	Jul-07	NA	NA	NA	NA	NA	
8	Aug-07	NA	NA	NA	NA	NA	
9	Sep-07	NA	NA	NA	NA	NA	
10	Oct-07	NA	NA	NA	NA	NA	
11	Nov-07	NA	NA	NA	NA	NA	
12	Dec-07	NA	NA	NA	NA	NA	
13	<b>TOTAL</b>	0	0	0	0	0	0.0%

NA

NA

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

**Florida Public Service Commission**

**FI Central Commerce Park  
Docket No. 080121-WS**

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

Historical Test Year Ending December 31, 2007

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	1,292	0	0	0	1,292	0
2	Feb	1,338	0	0	0	1,338	0
3	Mar	1,313	0	0	0	1,313	0
4	Apr	1,267	0	0	0	1,267	0
5	May	1,438	0	0	0	1,438	0
6	Jun	1,237	0	0	0	1,237	0
7	Jul	1,377	0	0	0	1,377	0
8	Aug	1,206	0	0	0	1,206	0
9	Sep	1,292	0	0	0	1,292	0
10	Oct	1,225	0	0	0	1,225	0
11	Nov	1,225	0	0	0	1,225	0
12	Dec	1,830	0	0	0	1,830	0
13	<b>Total</b>	<b>16,040</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,040</b>	<b>0</b>

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Fl Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

Schedule: F-3  
 Page: 1 of 1  
 Preparer: J Lihvarcik

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

Line No.	Description	Date	GPD
	<b>NA</b>		
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		NA
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	NA	NA
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day	
		1	NA
		2	NA
		3	NA
		4	NA
		5	NA
		Average	<u>NA</u>
4	Average Daily Flow		0
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		NA

**Sewer Treatment Plant Data**

Florida Public Service Commission

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>95,000</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>December</u>	<u>56,000</u>

Used and Useful Calculations  
Water Treatment Plant

FI Central Commerce Park  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007

Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	WELLS, Interim Storage	Max Day (GPM)	Peak Hour, MD X 2 (GPM)	Excess Unaccounted for Water (GPM)	MD less Excess Unaccounted for Water (GPM)	PH less Excess Unaccounted for Water (GPM)	Interim Margin Reserve Ratio	Demand (GPM)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Remaining Well Capacity (GPM)	Wells Interim U&U Calculated	Wells Interim U&U Used	
1	WELLS, Permanent NA													

2  
3  
4  
5

STORAGE

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

**Used and Useful Calculations  
Sewer Treatment Plant**

Florida Public Service Commission

FI Central Commerce Park  
Docket No. 080121-WS  
Historical Test Year Ending December 31, 2007

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Average Daily Demand (GPD)	Average Daily Treated (GPD)	Excess I&I (%)	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used		
1	43,945	56,186	N/A	-	1.02	45,009	95,000	47.38%	100.00%		

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

**Inflow and Infiltration Calculations**

Line No.	8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / In Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
3	7,364	58,912	-	-	58,912	11.16	5,579	2,036,258	-	2,036,258	-
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess I&I	% of Excess I&I Calculated	% of Excess I&I Used
4	0.00%	-	-	-	-	-	2,036,258	16,040,000	N/A	N/A	N/A

5 There are no water customwers.

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

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
Historical Test Year Ending December 31, 2007

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

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

Line No.	(1) ERCs 2012*	(2) Lots Fronting Mains	(3) U&U as Calculated	(4) Interim U&U Used	(5) Permanent U&U Used
<b>Water</b>					
1			NA		
<b>Sewer</b>					
2	53.3	78	68.27%	68.27%	100.00%

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

\* 2012 Trended ERCs based on Consumption & Map Counts

**Margin Reserve Calculations - Water & Sewer**

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007

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

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
<b>WATER</b>					
1	2003	NA	NA	NA	
2	2004	NA	NA	NA	
3	2005	NA	NA	NA	
4	2006	NA	NA	NA	
5	2007	NA	NA	NA	
6	2008			NA	NA
7	2009			NA	NA
8	2010			NA	NA
9	2011			NA	NA
10	2012			NA	NA

5 yrs beyond 2007

X Coefficient(s) NA

<b>SEWER</b>					
11	2003	67.5	185.0	184.5	
12	2004	68.3	184.1	185.3	
13	2005	68.0	186.8	186.2	
14	2006	67.0	187.5	187.0	
15	2007	67.0	187.5	187.9	
16	2008			188.7	0.45%
17	2009			189.5	0.44%
18	2010			190.4	0.44%
19	2011			191.2	0.44%
20	2012			192.0	0.44%

5 yrs beyond 2005

X Coefficient(s) 0.838



**Equivalent Residential Connections - Water**

**Florida Public Service Commission**

**FI Central Commerce Park**

Schedule: F-9

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

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

## Equivalent Residential Connections - Sewer

## Florida Public Service Commission

FI Central Commerce Park

Schedule: F-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(3) 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	2003	53	52	52.5	15,475	294.762	15,475	52.5	
2	2004	52	53	52.5	15,667	298.419	15,667	52.5	0.00%
3	2005	53	54	53.5	14,346	268.150	14,346	53.5	1.90%
4	2006	54	54	54.0	16,039	297.019	16,039	54.0	0.93%
5	2007	54	50	52.0	10,921	210.015	10,921	52.0	-3.70%
Average Growth Through 5-Year Period (Col. 8)									-0.24%

**FI Central Commerce Park  
INTERIM RATE SCHEDULES  
Revision 1**

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

DOCUMENT NUMBER-DATE  
04356 MAY 22 88  
FPSC-COMMISSION CLERK

**Rate Schedule - Interim Rates**

**Florida Public Service Commission**

**FI Central Commerce Park**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Water [X] Sewer [X]

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates	(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
<b>WATER</b>					<b>SEWER</b>			
			NA	NA			104.1%	50.7%
1	<b>Residential</b>				<b>Residential</b>			
2	5/8" X 3/4"	NA	NA	NA	All Meter Sizes	-	-	-
3	3/4"	NA	NA	NA	3/4"	-	-	-
4	1"	NA	NA	NA	1"	-	-	-
5	1-1/2"	NA	NA	NA	1-1/2"	-	-	-
6	2"	NA	NA	NA	2"	-	-	-
7	3"	NA	NA	NA	3"	-	-	-
8	4"	NA	NA	NA	4"	-	-	-
9	6"	NA	NA	NA	6"	-	-	-
10	8"	NA	NA	NA	8"	-	-	-
11	10"	NA	NA	NA	10"	-	-	-
12	Gallorage, Block 1	NA	NA	NA	Gallorage cap (gallons)	0	0	0
13	Block 2	NA	NA	NA	Gallorage charge	-	-	-
14	Block 3	NA	NA	NA				
15	<b>General Service</b>				<b>General Service</b>			
16	5/8" X 3/4"	NA	NA	NA	5/8" X 3/4"	38.72	79.02	58.34
17	3/4"	NA	NA	NA	3/4"	58.08	118.52	87.51
18	1"	NA	NA	NA	1"	96.79	197.52	145.83
19	1-1/2"	NA	NA	NA	1-1/2"	193.58	395.04	291.65
20	2"	NA	NA	NA	2"	309.73	632.06	466.65
21	3"	NA	NA	NA	3"	619.44	1,264.08	933.27
22	4"	NA	NA	NA	4"	967.90	1,975.18	1,458.27
23	6"	NA	NA	NA	6"	1,935.82	3,950.40	2,916.57
24	8"	NA	NA	NA	8"	3,097.29	6,320.59	4,666.48
25	10"	NA	NA	NA	10"	4,452.36	9,085.86	6,708.08
26	Gallorage charge	NA	NA	NA	Gallorage charge	5.22	10.65	7.86
27	<b>Fire Protection</b>				<b>Flat Rate</b>			
28	2"	NA	NA	NA	Res. Wastewater Only	-	-	-
29	3"	NA	NA	NA	Coml. Wastewater Only	-	-	-
30	4"	NA	NA	NA	Sprinkler Heads	0.10	0.10	0.10
31	6"	NA	NA	NA	Reuse	-	-	-
32	8"	NA	NA	NA				
33	10"	NA	NA	NA				

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

Florida Public Service Commission

FI Central Commerce Park

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: G-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Adjusted Average Balance	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
<b>WATER</b>						
1	Utility Plant in Service	NA	NA	0	0	A-5
2	Utility Land & Land Rights	NA		0	0	A-5
3	Construction Work in Progress	NA		0	0	A-1
4	Less: Accumulated Depreciation	NA	NA	0	0	A-9
5	Less: CIAC	NA	NA	0	0	A-12
6	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
7	Acquisition Adjustments	NA		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-1
9	Less: Advances For Construction	NA		0	0	A-1
10	Working Capital Allowance	NA		0	0	A-1
11	Total Rate Base	0	0	0	0	
<b>SEWER</b>						
12	Utility Plant in Service	1,407,256	(11,681)	0	1,395,575	A-6
13	Utility Land & Land Rights	130,000		0	130,000	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(850,481)	(1,625)	0	(852,107)	A-10
16	Less: CIAC	(618,716)	0	0	(618,716)	A-12
17	Accumulated Amortization of CIAC	315,139	0	0	315,139	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	77,663		0	77,663	A-2
21	Total Rate Base	460,860	(13,306)	0	447,554	

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

**Florida Public Service Commission**

**FI Central Commerce Park**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical  Projected

Water  Sewer

Schedule: G-3

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
2			
3	Utility Plant in Service	NA	(11,681)
4	For Water details see schedules A-5, F-5, and F-7		
5	For Sewer details see schedules A-6, F-6, and F-7		
6			
7	Accumulated Depreciation	NA	(1,625)
8	For Water details see schedules A-9, F-5, and F-7		
9	For Sewer details see schedules A-10, F-6, and F-7		
10			
11			
12	Total Rate Base	0	(13,306)

Schedule of Net Operating Income - Interim

Florida Public Service Commission

FI Central Commerce Park

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Water [ X ] Sewer [ X ]

Schedule: G-4

Page: 1 of 1

Preparer: S Szczygiel

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standaone % Increase	FWS Consol. Unlimited % Increase	Supporting Schedules
<b>Water</b>									
1 Water Sales Revenues	NA		0	0	0	0	0.00%	NA	E-2w
2 Other Revenues	NA		0	0	0	0			E-2w
3 OPERATING REVENUES	0	0	0	0	0	0			
4 Operation & Maintenance	NA		0	0	0	0			B-5
5 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0			B-13
6 Amortization	NA		0	0		0			
7 Taxes Other Than Income	NA	NA	0	NA	0	0			B-15
8 Provision for Income Taxes	NA		0	0	0	0			C-1
9 OPERATING EXPENSES	0	0	0	0	0	0			
10 NET OPERATING INCOME	0	0	0	0	0	0			
11 RATE BASE	NA			0		0			A-1
12 RATE OF RETURN	NA			NA		NA			
<b>Sewer</b>									
13 Sewer Sales Revenues	152,413		0	152,413	228,438	380,851	149.88%	104.1%	E-2s
14 Other Revenues	0		0	0	0	0			E-2s
15 OPERATING REVENUES	152,413	0	0	152,413	228,438	380,851			
16 Operation & Maintenance	214,016		0	214,016	3,374	217,390			B-6
17 Depreciation, net of CIAC Amort.	62,401	0	0	62,401		62,401			B-14
18 Amortization	817		0	817		817			
19 Taxes Other Than Income	31,756	8,289	0	40,045	10,273	50,318			B-15
20 Provision for Income Taxes	(66,952)		0	(66,952)	82,856	15,904			C-1
21 OPERATING EXPENSES	242,038	8,289	0	250,327	96,502	346,829			
22 NET OPERATING INCOME	(89,625)	(8,289)	0	(97,914)	131,936	34,022			
23 RATE BASE	460,860			460,860		460,860			A-2
24 RATE OF RETURN	-19.45%			-21.25%		7.38%			

## Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

## FI Central Commerce Park

## Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [ ]

Water [X] Sewer [X]

Schedule: G-5

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
<b>USED &amp; USEFUL ADJUSTMENT TO 2005 TEST YEAR</b>			
1	Depreciation Expense for Interim Rate purposes	<u>NA</u>	<u>0</u>
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	<u>NA</u>	<u>8,289</u>
6	For details see schedule B-15		
<b>UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS</b>			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>0</u>	<u>228,438</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>0</u>	<u>3,374</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>0</u>	<u>10,280</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	0	152,413
18	Plus Required Revenue Adjustment	<u>0</u>	<u>228,438</u>
19	Rate Year Revenue at Proposed Rates	0	380,851
20			
21	Less Operating Expenses Before Income Taxes	0	(330,925)
22	Less Interest Expense	0	(8,696)
23	Taxable Income	0	41,229
24	Income Tax at Composite Rate of 38.58%	0	15,904
25	Less Income Tax at Present Rates	<u>0</u>	<u>66,952</u>
26			
27	Income Tax Adjustment	<u>0</u>	<u>82,856</u>



Schedule of Requested Cost of Capital

Florida Public Service Commission

FI Central Commerce Park  
 Docket No. 080121-WS  
 Historical Test Year Ending December 31, 2007  
 Historical [ ] Projected [ ]  
 Water [X] Sewer [X]

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>						
1	Long-Term Debt	0	0.00%	5.10%	0.00%	0 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	0	0.00%	9.25%	0.00%	0 D-2
5	Customer Deposits	0	0.00%	6.00%	0.00%	0 D-2
6	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0 D-2
7	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>
<b>SEWER</b>						
8	Long-Term Debt	165,680	35.95%	5.10%	1.83%	8,454 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	273,863	59.42%	9.25%	5.50%	25,325 D-2
12	Customer Deposits	4,033	0.88%	6.00%	0.05%	242 D-2
13	Accumulated Deferred Income Taxes	17,285	3.75%	0.00%	0.00%	0 D-2
14	Total	<u>460,860</u>	<u>100.00%</u>		<u>7.38%</u>	<u>34,022</u>

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