

**Summit Chase  
Water and Sewer**

Docket No. 080121-WS

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

Lake County, Florida

**VOLUME 1**

Containing  
Financial, Rate and Engineering  
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- GCL \_\_\_\_\_
- OPC \_\_\_\_\_
- RCA \_\_\_\_\_
- SCR \_\_\_\_\_
- SGA \_\_\_\_\_
- SEC \_\_\_\_\_
- OTH \_\_\_\_\_

**Aqua Utilities Florida, Inc.**

Filed May 2008

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**Summit Chase  
RATE BASE**

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



**Schedule of Water Rate Base**

**Florida Public Service Commission**

**Summit Chase**

**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.

Line No.	(1) 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		
1	Utility Plant in Service	284,003	(34,714)	249,289	40,059	289,349	A-5
2	Utility Land & Land Rights	(2,401)	9,001	6,600	0	6,600	A-5
3	Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(104,555)	(11,507)	(116,062)	7,836	(108,226)	A-9
6	Less: CIAC	(50,495)	(30,168)	(80,663)	0	(80,663)	A-12
7	Accumulated Amortization of CIAC	32,583	419	33,002	0	33,002	A-14
8	Acquisition Adjustments	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	A-16
11	Working Capital Allowance	0	15,590	15,590	9,006	24,595	A-17, A-3
12	<b>Total Rate Base</b>	<b>159,136</b>	<b>(51,379)</b>	<b>107,756</b>	<b>56,901</b>	<b>164,658</b>	

**Schedule of Sewer Rate Base**

**Florida Public Service Commission**

**Summit Chase**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

(1) 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	226,002	19,164	245,167	3,377	248,544	A-6
2 Utility Land & Land Rights	69,942	20,983	90,925	0	90,925	A-6
3 Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	(154,516)	(2,498)	(157,013)	(12)	(157,025)	A-10
6 Less: CIAC	(143,879)	(4,756)	(148,635)	0	(148,635)	A-12
7 Accumulated Amortization of CIAC	113,478	(35,217)	78,261	0	78,261	A-14
8 Acquisition Adjustments	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	A-16
11 Working Capital Allowance	0	16,306	16,306	8,924	25,230	A-17, A-3
12 Total Rate Base	111,028	13,982	125,010	12,290	137,300	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ X ]

Schedule: A-3

Page: 1 of 2

Preparer: R Griffin/J Guastella

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

Line 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	11,067	10,966	
3	Allocation of Corp Structures & Improvements	1,286	1,274	
4	PSC Audit Adjustments	(47,067)	6,924	
5		-	-	
6	Total 2007 Adjustments	<u>(34,714)</u>	<u>19,164</u>	
7				
8	<b>Pro Forma Adjustments</b>			
9	Allocation of Corporate IT	3,408	3,377	
10	Meter replacement cost	46,200	NA	
11	(Less) Retirement of existing meters	(9,549)	NA	
12		-	-	
13		-	-	
14		-	-	
15		-	-	
16	Total Pro Forma Adjustments	<u>40,059</u>	<u>3,377</u>	
17				
18	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
19	PSC Audit Adjustments	9,001	20,983	
20	Total 2007 Adjustments	<u>9,001</u>	<u>20,983</u>	
21				
22	<b>NON-USED &amp; USEFUL</b>			A-7
23	To reflect calculated Adjusted NU&U amounts	-	-	
24		-	-	
25	<b>CONSTRUCTION WORK IN PROGRESS</b>			
26	Not Applicable	-	-	
27		-	-	
28	<b>ACCUMULATED DEPRECIATION</b>			A-9, A-10
29	Allocation of Corporate IT	1,515	1,501	
30	Allocation of Corp Structures & Improvements	132	131	
31	PSC Audit Adjustments	11,547	18,678	
32	PSC Depr Rate Correction	(1,686)	2,122	
33	Correction for UPIS Reclassification	-	(19,933)	
34	Total 2007 Adjustments	<u>11,507</u>	<u>2,498</u>	
35				
36	<b>Pro Forma Adjustments</b>			
37	New PCs, Network & Telephone Upgrade	12	12	
38	Meter Replacements			
39	Retirement of existing meters	(9,549)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	916	NA	
41	Salvage	785	NA	
42		-	-	
43		-	-	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>(7,836)</u>	<u>12</u>	
47				

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

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	<b>CIAC</b>			A-12
2	PSC Audit Adjustments	30,168	4,756	
3	Total 2007 Adjustments	<u>30,168</u>	<u>4,756</u>	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	<u>-</u>	<u>-</u>	
8				
9	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
10	PSC Audit Adjustments	210	(37,422)	
11	PSC Depr Rate Correction	210	2,204	
12	Total 2007 Adjustments	<u>419</u>	<u>(35,217)</u>	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	<u>-</u>	<u>-</u>	
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	15,590	16,306	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	9,006	8,924	



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

**Florida Public Service Commission**

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

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

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

Line No.	(1) Description	(2)	(3)
		Water Year End Balance	Sewer Year End Balance
<b>The balances for this system begin with the date that rate base was last established by PSC</b>			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance	<hr/>	<hr/>
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	<hr/> 274,396	<hr/> 181,495
	1998		
10	Additions	0	0
11	Retirements	0	0
12	Adjustments	0	0
13	12/31/98 Balance	<hr/> 274,396	<hr/> 181,495
	1999		
14	Additions	17,378	2,436
15	Retirements	0	0
16	Adjustments	0	0
17	12/31/99 Balance	<hr/> 291,774	<hr/> 183,931
	2000		
18	Additions	0	0
19	Retirements	0	0
20	Adjustments	0	0
21	12/31/00 Balance	<hr/> 291,774	<hr/> 183,931
	2001		
22	Additions	20,751	0
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/01 Balance	<hr/> 312,525	<hr/> 183,931

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

**Florida Public Service Commission**

**Summit Chase**  
**Docket No. 080121-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

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

Supporting Schedules: A-5, A-6

## Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Summit Chase

Schedule: A-5

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 &amp; Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	8,164	0.00%	0	0	0.00%	0
3	302.1	Franchises	245	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	24,441	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	21,941	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	15,861	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	25,260	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	6,600	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	2,422	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	1,307	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	5,872	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	41,177	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	55,669	0.00%	0	0	0.00%	0
28	333.4	Services	5,567	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	9,362	0.00%	0	36,651	0.00%	0
30	335.4	Hydrants	7,180	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	664	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	1,737	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	1,188	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	11,067	0.00%	0	3,408	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	10,241	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	(75)	0.00%	0	0	0.00%	0
46		TOTAL	<u>255,889</u>		<u>0</u>	<u>40,059</u>		<u>0</u>

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

Florida Public Service Commission

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

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

Line 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	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164
3	302.1	Franchises	245	245	245	245	245	245	245	245	245	245	245	245	245	245
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	44,944	44,944	44,944	28,401	28,401	28,401	28,401	28,401	28,401	28,401	28,401	28,401	28,401	32,219
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861
14	311.2	Pumping Equipment	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	(110,409)	(2,401)
18	304.3	Structures & Improvements	96,676	92,989	92,989	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	23,388
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	1,034	1,034	1,034	1,034	1,034	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,307
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	5,872
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177
27	331.4	Transm. & Distribution Mains	55,868	55,215	55,215	55,215	55,215	55,215	55,215	56,090	56,090	56,090	56,090	56,090	56,090	55,689
28	333.4	Services	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567
29	334.4	Meters & Meter Installations	9,542	9,146	9,146	9,146	9,146	9,146	9,146	9,549	9,549	9,549	9,549	9,549	9,549	9,362
30	335.4	Hydrants	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	664	664	664	664	664	664	664	664	664	664	664	664	664	664
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241
45	348.5	Other Tangible Plant	16,257	16,257	16,257	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,200
46		TOTAL	370,908	366,172	366,172	258,704	258,704	268,690	268,690	269,967	269,967	269,967	269,967	269,967	152,958	281,603
47		Subtotal Land & Land Rights	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	(110,409)	(2,401)

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

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	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164	8,164
3	302.1	Franchises	245	245	245	245	245	245	245	245	245	245	245	245	245	245
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	34,666	34,666	34,666	18,123	18,123	18,123	18,123	18,123	18,123	18,123	18,123	18,123	18,123	21,941
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861	15,861
14	311.2	Pumping Equipment	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600
18	304.3	Structures & Improvements	5,826	2,139	2,139	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,422
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	1,034	1,034	1,034	1,034	1,034	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,307
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	9,542	9,542	9,542	9,542	9,542	9,542	9,542	9,542	5,872
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177	41,177
27	331.4	Transm. & Distribution Mains	55,868	55,215	55,215	55,215	55,215	55,215	55,215	56,090	56,090	56,090	56,090	56,090	56,090	55,669
28	333.4	Services	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567	5,567
29	334.4	Meters & Meter Installations	9,542	9,146	9,146	9,146	9,146	9,146	9,146	9,549	9,549	9,549	9,549	9,549	9,549	9,362
30	335.4	Hydrants	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180	7,180
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	664	664	664	664	664	664	664	664	664	664	664	664	664	664
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,695	1,720	1,720	1,720	1,720	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,737
36	340.5	Office Furniture & Equipment	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
37	340.51	Computer Equipment	8,742	9,145	9,964	10,081	10,372	10,596	10,952	11,188	11,912	12,362	12,471	12,965	13,120	11,067
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241	10,241
45	348.5	Other Tangible Plant	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)
46		TOTAL	263,885	259,576	260,396	243,969	244,261	254,501	254,857	256,371	257,095	257,545	257,654	258,147	258,303	255,889
47		Subtotal Land & Land Rights	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600	6,600

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Summit Chase

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	11,343	0.00%	0	0	0.00%	0
3	352.1	Franchises	250	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	13,381	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	770	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	58,256	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	9,248	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	8,098	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	90,925	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	80,753	0.00%	0	0	0.00%	0
22	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	27,607	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	4,435	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	1,833	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	13,434	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	10,966	0.00%	0	3,377	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	2,148	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	2,644	0.00%	0	0	0.00%	0
63	TOTAL		<u>336,092</u>		<u>0</u>	<u>3,377</u>		<u>0</u>

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-6

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

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	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343
3	352.1	Franchises	250	250	250	250	250	250	250	250	250	250	250	250	250	250
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	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	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	770	770	770	770	770	770	770	770	770	770	770	770	770	770
10	361.2	Collection Sewers - Gravity	58,256	58,256	58,256	58,256	58,256	58,256	58,256	58,256	58,256	58,256	58,256	58,256	58,256	58,256
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	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	81,128	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,753
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	20,106	20,106	20,106	20,106	20,106	20,106	20,106	20,106	20,106	20,106	20,106	20,106	27,607	20,683
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	4,161	4,161	4,161	4,161	4,161	4,606	4,606	4,606	4,606	4,606	4,606	4,606	4,606	4,435
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160	12,160
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148
62	398.7	Other Tangible Plant	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644
63		TOTAL	225,527	225,121	225,121	316,046	316,046	316,490	316,490	316,490	316,490	316,490	316,490	316,490	323,991	295,945
64		Subtotal Land & Land Rights	0	0	0	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	89,942

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343	11,343
3	352.1	Franchises	250	250	250	250	250	250	250	250	250	250	250	250	250	250
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	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	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381	13,381
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	770	770	770	770	770	770	770	770	770	770	770	770	770	770
10	361.2	Collection Sewers - Gravity	58,256	58,256	58,256	58,256	58,256	58,256	58,256	58,256	58,256	58,256	58,256	58,256	58,256	58,256
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	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248	9,248
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	81,128	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,753
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	27,607	27,607	27,607	27,607	27,607	27,607	27,607	27,607	27,607	27,607	27,607	27,607	27,607	27,607
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	4,161	4,161	4,161	4,161	4,161	4,606	4,606	4,606	4,606	4,606	4,606	4,606	4,606	4,435
28	361.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	13,392	13,417	13,417	13,417	13,417	13,447	13,447	13,447	13,447	13,447	13,447	13,447	13,447	13,434
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	8,663	9,062	9,874	9,989	10,278	10,500	10,853	11,086	11,804	12,250	12,358	12,647	13,001	10,966
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148
62	398.7	Other Tangible Plant	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644	2,644
63		TOTAL	333,849	333,866	334,678	334,793	335,082	335,778	336,131	336,365	337,082	337,528	337,836	338,125	338,280	338,092
64		Subtotal Land & Land Rights	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925	90,925



## Non-Used and Useful Plant - Summary

## Florida Public Service Commission

Summit Chase  
 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)
			Historical Test Year Adjusted Balance	Pro Forma Test Year Adjustments	Adjusted Balance	Supporting Schedules
<b>Water</b>						
1	Plant in Service		0	0	0	A-5
2	Land		0	0	0	A-5
3	Less: Accumulated Depreciation		0	0	0	A-9
4	Less: CIAC		0	0	0	A-12
5	Accumulated Amort. of CIAC		0	0	0	A-14
6	Less: Advances for Construction		0	0	0	A-16
7	Other (Explain)			0		
8	TOTAL		<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	TOTAL		<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**

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

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

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

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

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

**Florida Public Service Commission**

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

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	15,011	10,542
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/02 Balance	<u>102,152</u>	<u>106,264</u>
	2003		
30	Additions	14,363	10,162
31	Retirements	(2,433)	(331)
32	Adjustments	0	0
33	12/31/03 Balance	<u>114,082</u>	<u>116,095</u>
	2004		
34	Additions	15,795	9,648
35	Retirements	0	(1)
36	Adjustments	1	0
37	12/31/04 Balance	<u>129,878</u>	<u>125,742</u>
	2005		
38	Additions	17,225	9,330
39	Retirements	(262)	0
40	Adjustments	0	0
41	12/31/05 Balance	<u>146,841</u>	<u>135,072</u>
	2006		
42	Additions	13,185	1,777
43	Retirements	(24,469)	(5,770)
44	Adjustments	1	0
45	12/31/06 Balance	<u>135,558</u>	<u>131,079</u>
	2007		
46	Additions	11,156	4,643
47	Retirements	(22,879)	(407)
48	Adjustments	(16,273)	24,484
49	Allocations	2,656	2,632
50	12/31/07 Balance	<u>110,217</u>	<u>162,431</u>

Supporting Schedules: A-9, A-10

## Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 &amp; Pro Forma

Schedule: A-9

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	1,696	0.00%	0	0	0.00%	0
3	302.1	Franchises	52	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	407	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	13,373	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	10,570	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	3,894	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	18,438	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	(137)	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	122	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	8,873	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	25,809	0.00%	0	0	0.00%	0
28	333.4	Services	2,911	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	8,552	0.00%	0	(7,848)	0.00%	0
30	335.4	Hydrants	3,409	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	192	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	138	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	1,010	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	1,515	0.00%	0	12	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	1,824	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	13,414	0.00%	0	0	0.00%	0
46		TOTAL	116,062		0	(7,836)		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-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	1,594	1,621	1,648	1,675	1,702	1,730	1,757	1,784	1,811	1,838	1,866	1,893	1,920	1,757
3	302.1	Franchises	49	50	50	51	51	52	52	53	53	54	54	55	55	52
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	68	136	203	271	339	407	475	543	610	678	746	814	407
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	25,715	25,840	25,964	9,500	9,579	9,658	9,737	9,816	9,894	9,973	10,052	10,131	10,210	13,544
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	10,173	10,239	10,305	10,372	10,438	10,504	10,570	10,636	10,702	10,768	10,834	10,900	10,966	10,570
14	311.2	Pumping Equipment	3,263	3,368	3,473	3,579	3,684	3,789	3,894	4,000	4,105	4,210	4,315	4,421	4,526	3,894
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	29,233	25,822	26,099	192	198	204	211	217	223	230	236	242	12,661	7,367
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	(165)	(156)	(148)	(139)	(130)	(118)	(106)	(94)	(81)	(69)	(57)	(44)	(32)	(103)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	40	80	119	159	199	239	278	318	110
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	8,284	8,382	8,480	8,579	8,677	8,775	8,873	8,971	9,069	9,167	9,266	9,364	9,462	8,873
27	331.4	Transm. & Distribution Mains	26,197	25,666	25,787	25,908	26,029	26,150	26,271	26,392	26,513	26,634	26,755	26,876	26,997	25,893
28	333.4	Services	2,842	2,855	2,868	2,882	2,895	2,908	2,921	2,935	2,948	2,961	2,974	2,988	3,001	2,921
29	334.4	Meters & Meter Installations	8,994	8,643	8,688	8,733	8,777	8,822	8,867	8,912	8,957	9,002	9,047	9,092	9,137	8,593
30	335.4	Hydrants	3,330	3,345	3,359	3,374	3,389	3,404	3,419	3,434	3,449	3,464	3,479	3,494	3,509	3,419
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	179	181	184	187	190	193	195	198	201	204	206	209	212	195
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	971	977	984	990	997	1,004	1,010	1,017	1,023	1,030	1,037	1,043	1,050	1,010
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	1,483	1,540	1,596	1,653	1,710	1,767	1,824	1,881	1,938	1,995	2,052	2,109	2,166	1,824
45	348.5	Other Tangible Plant	13,417	13,553	13,688	13,823	13,958	14,093	14,228	14,362	14,497	14,632	14,767	14,902	15,037	14,227
46		TOTAL	135,558	131,893	133,163	91,561	92,415	93,313	94,210	95,112	96,013	96,914	97,816	98,717	110,430	104,555

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

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	1,594	1,611	1,628	1,645	1,662	1,679	1,696	1,713	1,730	1,747	1,764	1,781	1,798	1,696
3	302.1	Franchises	49	50	50	51	51	52	52	53	53	54	54	55	55	52
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	68	136	203	271	339	407	475	543	610	678	746	814	407
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	25,715	25,811	25,907	9,415	9,465	9,515	9,566	9,616	9,666	9,717	9,767	9,817	9,867	13,373
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	10,173	10,239	10,305	10,372	10,438	10,504	10,570	10,636	10,702	10,768	10,834	10,900	10,966	10,570
14	311.2	Pumping Equipment	3,283	3,368	3,473	3,579	3,684	3,789	3,894	4,000	4,105	4,210	4,315	4,421	4,526	3,894
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	41,742	38,060	38,065	12,158	12,163	12,169	12,174	12,180	12,185	12,191	12,197	12,202	12,208	18,438
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	(165)	(161)	(157)	(153)	(149)	(144)	(138)	(132)	(127)	(121)	(116)	(110)	(104)	(137)
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	44	88	133	177	221	265	309	353	122
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	8,284	8,382	8,480	8,579	8,677	8,775	8,873	8,971	9,069	9,167	9,266	9,364	9,462	8,873
27	331.4	Transm. & Distribution Mains	26,197	25,652	25,759	25,866	25,973	26,080	26,187	26,294	26,401	26,509	26,616	26,723	26,830	25,809
28	333.4	Services	2,842	2,853	2,865	2,877	2,888	2,900	2,911	2,923	2,935	2,946	2,958	2,969	2,981	2,911
29	334.4	Meters & Meter Installations	8,994	8,636	8,674	8,712	8,750	8,789	8,827	8,865	8,904	8,942	8,980	9,019	9,057	8,552
30	335.4	Hydrants	3,330	3,343	3,356	3,369	3,383	3,396	3,409	3,423	3,436	3,449	3,462	3,476	3,489	3,409
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	179	181	183	185	188	190	192	194	196	199	201	203	205	192
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	116	120	123	127	130	134	138	141	145	149	152	156	160	138
36	340.5	Office Furniture & Equipment	971	977	984	990	997	1,004	1,010	1,017	1,023	1,030	1,037	1,043	1,050	1,010
37	340.51	Computer Equipment	630	757	896	1,036	1,180	1,327	1,479	1,635	1,800	1,972	2,145	2,325	2,508	1,515
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	1,483	1,540	1,596	1,653	1,710	1,767	1,824	1,881	1,938	1,995	2,052	2,109	2,166	1,824
45	348.5	Other Tangible Plant	13,417	13,417	13,416	13,415	13,415	13,414	13,414	13,413	13,412	13,412	13,411	13,410	13,410	13,414
46		TOTAL	148,813	144,903	145,741	104,078	104,875	105,722	106,573	105,832	106,700	107,574	108,450	109,332	110,217	116,062

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Summit Chase

Schedule: A-10

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful		Amount	Non-Used & Useful	
				(3) %	(4) Balance		(6) %	(7) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	3,180	0.00%	0	0	0.00%	0
3	352.1	Franchises	34	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	1,360	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	(3,012)	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	27,054	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	4,974	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	8,205	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	82,995	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	6,633	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	969	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	51	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	20,517	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	1,501	0.00%	0	12	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	1,936	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	617	0.00%	0	0	0.00%	0
63		TOTAL	157,013		0	12		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-10

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	3,038	3,076	3,114	3,152	3,189	3,227	3,265	3,303	3,341	3,378	3,416	3,454	3,492	3,265
3	352.1	Franchises	31	31	31	31	31	31	31	31	31	31	31	31	31	31
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	1,151	1,188	1,225	1,262	1,300	1,337	1,374	1,411	1,448	1,485	1,522	1,559	1,597	1,374
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	(3,025)	(3,023)	(3,021)	(3,018)	(3,016)	(3,013)	(3,011)	(3,009)	(3,006)	(3,004)	(3,002)	(2,999)	(2,997)	(3,011)
10	361.2	Collection Sewers - Gravity	26,406	26,528	26,649	26,770	26,892	27,013	27,135	27,256	27,377	27,499	27,620	27,741	27,863	27,135
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	4,852	4,874	4,897	4,919	4,941	4,963	4,985	5,007	5,029	5,051	5,073	5,095	5,117	4,985
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098	8,098
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	25,913	25,913	25,913	25,913	25,913	25,913	25,913	25,913	25,913	25,913	19,933
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	81,128	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,722	80,753
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	6,202	6,264	6,326	6,388	6,450	6,512	6,574	6,636	6,698	6,760	6,822	6,884	6,946	6,575
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	848	871	894	917	941	966	992	1,017	1,043	1,069	1,094	1,120	1,145	994
28	361.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	8	17	25	34	42	51	59	68	76	85	93	102	51
38	361.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	32	63	95	127	159	190	222	254	285	317	349	381	1,744
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	1,864	1,862	1,900	1,918	1,936	1,954	1,972	1,990	2,008	2,026	2,043	2,061	2,079	1,972
62	398.7	Other Tangible Plant	485	507	529	551	573	595	617	639	661	683	705	727	749	617
63		TOTAL	131,079	131,056	131,444	131,744	132,044	132,344	132,644	132,944	133,244	133,544	133,844	134,144	134,444	134,516



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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	3,038	3,062	3,065	3,109	3,133	3,156	3,180	3,204	3,227	3,251	3,274	3,298	3,322	3,180
3	352.1	Franchises	31	32	32	33	33	34	34	35	35	36	36	37	37	34
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	1,151	1,186	1,221	1,256	1,290	1,325	1,360	1,395	1,430	1,465	1,500	1,534	1,569	1,360
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	(3,025)	(3,023)	(3,021)	(3,019)	(3,017)	(3,015)	(3,012)	(3,010)	(3,008)	(3,006)	(3,004)	(3,002)	(3,000)	(3,012)
10	361.2	Collection Sewers - Gravity	26,406	26,514	26,622	26,730	26,838	26,946	27,054	27,161	27,269	27,377	27,485	27,593	27,701	27,054
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	4,852	4,873	4,893	4,913	4,934	4,954	4,974	4,994	5,015	5,035	5,055	5,076	5,096	4,974
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	8,098	8,116	8,134	8,151	8,169	8,187	8,205	8,222	8,240	8,258	8,276	8,293	8,311	8,205
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	81,128	81,095	81,469	81,843	82,217	82,590	82,964	83,338	83,711	84,085	84,459	84,833	85,206	82,995
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	6,202	6,274	6,345	6,417	6,489	6,561	6,633	6,705	6,777	6,849	6,921	6,992	7,064	6,633
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	848	867	887	906	925	946	968	989	1,010	1,032	1,053	1,074	1,096	969
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	8	17	25	34	42	51	59	68	76	85	93	102	51
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	20,349	20,377	20,405	20,433	20,461	20,489	20,517	20,546	20,573	20,601	20,629	20,657	20,685	20,517
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7.1	Computer Equipment	625	751	888	1,027	1,169	1,315	1,468	1,620	1,784	1,954	2,128	2,304	2,485	1,501
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	1,864	1,876	1,888	1,900	1,912	1,924	1,936	1,948	1,960	1,972	1,984	1,996	2,008	1,936
62	398.7	Other Tangible Plant	485	507	529	551	573	595	617	639	661	683	705	727	749	617
63		TOTAL	152,053	152,514	153,394	154,275	155,160	156,050	156,945	157,844	158,752	159,667	160,583	161,508	162,431	157,013

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

**Florida Public Service Commission**

**Summit Chase**

Schedule: A-11

**Docket No. 080121-WS**

Page: 1 of 2

Historical Test Year Ending December 31, 2007

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 with the date that rate base was last established by PSC</b>			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance		
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	47,874	
	1998		
8	Additions	0	
9	Adjustments	0	
10	12/31/98 Balance	47,874	143,377
	1999		
11	Additions	0	0
12	Adjustments	0	0
13	12/31/99 Balance	47,874	143,377
	2000		
14	Additions	0	0
15	Adjustments	0	0
16	12/31/00 Balance	47,874	143,377
	2001		
17	Additions	0	0
18	Adjustments	0	0
19	12/31/01 Balance	47,874	143,377

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

**Florida Public Service Commission**

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

Schedule: A-11  
Page: 2 of 2  
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	0	0
21	Adjustments	0	0
22	12/31/02 Balance	<u>47,874</u>	<u>143,377</u>
2003			
23	Additions	0	0
24	Adjustments	0	0
25	12/31/03 Balance	<u>47,874</u>	<u>143,377</u>
2004			
26	Additions	0	0
27	Adjustments	0	0
28	12/31/04 Balance	<u>47,874</u>	<u>143,377</u>
2005			
29	Additions	0	0
30	Adjustments	0	0
31	12/31/05 Balance	<u>47,874</u>	<u>143,377</u>
2006			
32	Additions	0	0
33	Adjustments	0	0
34	12/31/06 Balance	<u>47,874</u>	<u>143,377</u>
2007			
35	Additions	462	459
36	Adjustments	32,682	5,152
37	12/31/07 Balance	<u>81,018</u>	<u>148,988</u>

Supporting Schedules: A-12

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

**Florida Public Service Commission**

Schedule: A-12  
 Page: 1 of 3  
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Amount	Amount	Non-Used & Useful %	Amount
1		<b>WATER</b>						
2		Cash CIAC:						
3	320	Water Treatment Equipment	80,556	0.00%	0		0.00%	0
4	334	Meter Fees	0	0.00%	0		0.00%	0
5	331	Main Extension Charge	107	0.00%	0		0.00%	0
6	333	Service Installation Fees	0	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>80,663</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>80,663</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		<b>SEWER</b>						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	148,529	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	106	0.00%	0		0.00%	0
24	363	Service Installation Fees	0	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>148,635</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>148,635</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12

Page: 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	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	80,566	50,368
4	334	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	462	462	462	107
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash CIAC	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	48,336	48,336	81,018	50,495
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	47,874	48,336	48,336	81,018	50,495
18																
19		<b>SEWER</b>														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	148,529	143,773
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	459	459	459	106
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash CIAC	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,836	143,836	148,988	143,879
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	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,377	143,836	143,836	148,988	143,879

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

Florida Public Service Commission

Schedule: A-12  
 Page: 3 of 3  
 Preparer: R Griffin/J Guastella

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

Line 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	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556
4	334 Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	462	462	462	107
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash CIAC	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	81,018	81,018	81,018	80,663
8															
9	Property CIAC:														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water CIAC	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	80,556	81,018	81,018	81,018	80,663
18															
19	<b>SEWER</b>														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	459	459	459	106
24	363 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Cash CIAC	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,988	148,988	148,988	148,635
26															
27	Property CIAC:														
28	354 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	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,529	148,988	148,988	148,988	148,635

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

**Florida Public Service Commission**

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

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

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin with the date that rate base was last established by PSC</b>			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance		
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance		
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance	18,807	56,648
	1999		
11	Additions	1,652	5,706
12	Adjustments	0	0
13	12/31/99 Balance	20,459	62,354
	2000		
14	Additions	1,651	5,965
15	Adjustments	0	0
16	12/31/00 Balance	22,110	68,319
	2001		
17	Additions	1,647	5,964
18	Adjustments	0	0
19	12/31/01 Balance	23,757	74,283

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

**Florida Public Service Commission**

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

Schedule: A-13  
Page: 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	1,580	7,456
21	Adjustments	0	0
22	12/31/02 Balance	<u>25,337</u>	<u>81,739</u>
	2003		
23	Additions	1,589	7,671
24	Adjustments	0	0
25	12/31/03 Balance	<u>26,926</u>	<u>89,410</u>
	2004		
26	Additions	1,589	7,671
27	Adjustments	0	0
28	12/31/04 Balance	<u>28,515</u>	<u>97,081</u>
	2005		
29	Additions	1,590	7,671
30	Adjustments	0	0
31	12/31/05 Balance	<u>30,105</u>	<u>104,751</u>
	2006		
32	Additions	1,590	7,671
33	Adjustments	0	0
34	12/31/06 Balance	<u>31,695</u>	<u>112,422</u>
	2007		
35	Additions	1,995	9,443
36	Adjustments	306	(2,905)
37	12/31/07 Balance	<u>33,996</u>	<u>118,960</u>

Supporting Schedules: A-14



## Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Summit Chase

Schedule: A-14

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 &amp; Pro Forma

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

Line No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
		Adjusted Balance	Non-Used & Useful		Amount	Non-Used & Useful	
			(3) %	(4) Amount		(6) %	(7) Amount
1	<b>WATER</b>						
2	Cash						
3	320 Water Treatment Equipment	33,002	0.00%	0		0.00%	0
4	334 Meter Fees	0	0.00%	0		0.00%	0
5	331 Main Extension Charge	0	0.00%	0		0.00%	0
6	333 Service Installation Fees	0	0.00%	0		0.00%	0
7	Total Cash	<u>33,002</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>33,002</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	<b>SEWER</b>						
20	Cash						
21	380 Treatment & Disposal Equipment	78,261	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	0	0.00%	0		0.00%	0
24	363 Service Installation Fees	0	0.00%	0		0.00%	0
25	Total Cash	<u>78,261</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>78,261</u>		<u>0</u>	<u>0</u>		<u>0</u>

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

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

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

Line 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	31,695	31,827	31,959	32,091	32,223	32,355	32,487	32,619	32,751	32,984	33,217	33,452	33,917	32,583
4	334	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		<b>Total Cash AAC</b>	<b>31,695</b>	<b>31,827</b>	<b>31,959</b>	<b>32,091</b>	<b>32,223</b>	<b>32,355</b>	<b>32,487</b>	<b>32,619</b>	<b>32,751</b>	<b>32,984</b>	<b>33,217</b>	<b>33,452</b>	<b>33,917</b>	<b>32,583</b>
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		<b>Total Property AAC</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>
16																
17		<b>Total Water AAC</b>	<b>31,695</b>	<b>31,827</b>	<b>31,959</b>	<b>32,091</b>	<b>32,223</b>	<b>32,355</b>	<b>32,487</b>	<b>32,619</b>	<b>32,751</b>	<b>32,984</b>	<b>33,217</b>	<b>33,452</b>	<b>33,917</b>	<b>32,583</b>
18																
19		<b>SEWER</b>														
20		Cash														
21	380	Treatment & Disposal Equipment	112,422	113,061	113,700	114,339	114,978	115,617	116,256	116,895	117,534	118,615	119,696	120,779	81,325	113,478
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		<b>Total Cash AAC</b>	<b>112,422</b>	<b>113,061</b>	<b>113,700</b>	<b>114,339</b>	<b>114,978</b>	<b>115,617</b>	<b>116,256</b>	<b>116,895</b>	<b>117,534</b>	<b>118,615</b>	<b>119,696</b>	<b>120,779</b>	<b>81,325</b>	<b>113,478</b>
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		<b>Total Property AAC</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>
38																
39		<b>Total Sewer AAC</b>	<b>112,422</b>	<b>113,061</b>	<b>113,700</b>	<b>114,339</b>	<b>114,978</b>	<b>115,617</b>	<b>116,256</b>	<b>116,895</b>	<b>117,534</b>	<b>118,615</b>	<b>119,696</b>	<b>120,779</b>	<b>81,325</b>	<b>113,478</b>

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

Florida Public Service Commission

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

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

Line 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	31,922	32,103	32,285	32,466	32,647	32,829	33,010	33,191	33,373	33,554	33,735	33,917	33,996	33,002
4	334 Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	1	1	1	0
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash AAC	31,922	32,103	32,285	32,466	32,647	32,829	33,010	33,191	33,373	33,554	33,736	33,918	33,996	33,002
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	31,922	32,103	32,285	32,466	32,647	32,829	33,010	33,191	33,373	33,554	33,736	33,918	33,996	33,002
18															
19	<b>SEWER</b>														
20	Cash														
21	380 Treatment & Disposal Equipment	71,882	72,425	72,968	73,511	74,054	74,597	75,141	75,684	76,227	76,770	77,313	77,856	118,960	78,261
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	1	1	1	0
24	363 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Cash AAC	71,882	72,425	72,968	73,511	74,054	74,597	75,141	75,684	76,227	76,770	77,314	77,857	118,960	78,261
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	71,882	72,425	72,968	73,511	74,054	74,597	75,141	75,684	76,227	76,770	77,314	77,857	118,960	78,261

**Schedule of Annual AFUDC Rates Used****Florida Public Service Commission**

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

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

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

---

<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**

**Summit Chase  
Docket No. 080121-WS  
0**

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

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

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

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

## Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

## Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	<b>For All Systems:</b>		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	<b>TOTAL CURRENT ASSETS</b>	<u>2,603,576</u>	<u>2,658,067</u>
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	<b>Allocation for this System:</b>		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.588%	0.580%
25	Assets Allocated - Water (line 10 x line 23)	15,320	15,407
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(12,639)	(1,950)
27			
28	Allocation Percentage - Sewer	0.583%	0.574%
29	Assets Allocated - Sewer (line 7 x line 17)	15,180	15,267
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(12,525)	(1,933)
31			
32	<b>Direct Assignment of CWC Accounts:</b>		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	2,133
43	Sewer	3,744	2,971
44			
45	Total Balance Sheet CWC-this system		
46	<b>Water</b> (Lines 25-26+34+38+42)	<u>2,680</u>	<u>15,590</u>
47	<b>Sewer</b> (Lines 29-30+35+39+43)	<u>6,400</u>	<u>16,306</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

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

Schedule: A-18

Page: 1 of 1

Preparer: S Arzaldo

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

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

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

Schedule: A-19

Page: 1 of 1

Preparer: S Anzaldo

Line 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	978,027	(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)	(17,581,226)	(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	35,781,012	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	873,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,877	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(886,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,588,004)	(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	28,615	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	520,064	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	376,184	365,027	690,777	901,548	1,439,059	1,502,584	602,591	739,819	675,491
18															
19	TOTAL CURRENT & ACC LIABILITIES	2,730,128	998,068	1,110,123	562,099	793,966	1,150,883	1,095,488	909,261	1,227,086	888,065	1,071,108	(615,541)	(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	133,048	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	14,998,863	14,995,876	15,248,857	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	77,574,064	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902



**Summit Chase**  
**NET OPERATING INCOME**

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



**Schedule of Water Net Operating Income**

**Florida Public Service Commission**

**Summit Chase**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: B-1

Page: 1 of 1

Preparer: S Szczygiel

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

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

## Schedule of Sewer Net Operating Income

Florida Public Service Commission

## Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 &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	42,012	(240)	41,772	0	41,772	27,433	69,205	B-4, E-2
2	Operation & Maintenance	142,825	(68,494)	74,332	6,681	81,012	405	81,417	B-6
3	Depreciation, net of CIAC Amort., U&U	(4,800)	(31,493)	(36,293)	281	(36,011)	0	(36,011)	B-14
4	Amortization	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	1,436	3,235	4,671	1,256	5,927	1,234	7,161	B-15
6	Provision for Income Taxes	(37,591)	36,312	(1,279)	(3,261)	(4,540)	9,950	5,410	C-1, B-3
7	OPERATING EXPENSES	101,870	(60,439)	41,431	4,956	46,388	11,590	57,977	
8	NET OPERATING INCOME	(59,859)	60,199	341	(4,956)	(4,616)	15,844	11,228	
9	RATE BASE	111,028	13,982	125,010	12,290	137,300		137,300	A-2
10	RATE OF RETURN	-53.91%		0.27%				8.18%	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

Historical [X] Projected [ ]

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		UTILITY TEST YEAR ADJUSTMENTS - 2007			
2	A	REVENUES			
3		Billed less Booked Revenue	(306)		E-2
4		Billed less Booked Revenue		(240)	
5		TOTAL REVENUE ADJUSTMENTS	<u>(306)</u>	<u>(240)</u>	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	949	(103)	
		Normalize 2007 employee terminations & New Hires			
9	601/701	Salaries & Wages - Employees	149	164	
		Normalize 4.0% Wage Increase effective 4/1/07 (additional 1.0%)			
10	603/703	Salaries & Wages - Officers, Exec.	0	0	
11	604/704	Employee Pensions & Benefits	0	0	
12	610/710	Purchased Water / Sewer Treatment	0	0	
13	NA /711	Sludge Removal Expense	0	0	
14	615/715	Purchased Power	0	0	
15	616/716	Fuel for Purchased Power	0	0	
16	618/718	Chemicals	0	0	
17	620/720	Materials & Supplies	0	0	
18	631/731	Contractual Services - Engineering	0	0	
19	632/732	Contractual Services - Accounting	261	258	
		Normalize 2007 Audit Fees			
20	633/733	Contractual Services - Legal	51	51	
		Normalize Legal fees on Used & Useful			
21	634/734	Contractual Services - Mgmt. Fees	43	43	
		Normalize 2007 Service Headcount			
22	634/734	Contractual Services - Mgmt. Fees	29	28	
		Normalize 2007 4.0% Service Wage increase effective 4/1/07			
23	634/734	Contractual Services - Mgmt. Fees	2	2	
		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07			
24	635/735	Contractual Services - Testing	0	0	
25	636/736	Contractual Services - Other	219	217	
		Normalize 2007 ACO billings			
26	641/741	Rental of Building/Real Prop.	0	0	
27	642/742	Rental of Equipment	0	0	
28	650/750	Transportation Expenses	0	0	
29	656/756	Insurance - Vehicle	0	0	
30	657/757	Insurance - General Liability	0	0	
31	658/758	Insurance - Workman's Comp.	0	0	
32	659/759	Insurance - Other	0	0	
33	660/760	Advertising Expense	0	0	
34	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	
35	667/767	Reg. Comm. Exp. - Rate Case Other	0	0	
36	670/770	Bad Debt Expense	0	0	
37	675/775	Miscellaneous Expense	11,000	(66,801)	
		Normalize 2007 Intercompany allocations			
38	675/775	Miscellaneous Expense	(149)	(148)	
		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses			
39	675/775	Miscellaneous Expense	(96)	(95)	
		Normalize 2007 Intercompany misallocation due to Fairways			
40		Excess water loss adjustment for Purchased Water, Power, and Chemicals	(830)		
41		Excess I&I adjustment for Purchased Treatment, Power, and Chemicals		(2,110)	
42		TOTAL O&M ADJUSTMENTS	<u>11,629</u>	<u>(68,494)</u>	
43					

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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	1,877	1,860		
4	Allocation of Corp Structures & improvements	32	32		
5		-	-		
6	PSC Depr Rate Correction, Depr Expn	(2,869)	4,250		
7	PSC Depr Rate Correction, Amort CIAC	(79)	(37,635)		
8		-	-		
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>(1,038)</u>	<u>(31,493)</u>		
10					
11					
12	D AMORTIZATION				
13		0	0		
14	-	0	0		
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>0</u>	<u>0</u>		
16					
17					
18	E TAXES OTHER THAN INCOME TAX			B-15	
19	RAF adjustment	RAF on Adj'd Rev less RAF Per Books	(14)	(11)	
20	Payroll tax adjustment	On Salary & Wage adjustments explained above	2,089	2,366	
21	Property tax adjustment	Distributing from Water to Water & Sewer	(880)	880	
22	Property tax adjustment		0	0	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>1,196</u>	<u>3,235</u>		
24					
25					
26	F INCOME TAXES				
27	Income tax impact of the adjustments to per book income	<u>(5,425)</u>	<u>36,312</u>	C-1	
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(5,425)</u>	<u>36,312</u>		
29					
30	TOTAL EXPENSE ADJUSTMENTS	<u>6,362</u>	<u>(60,439)</u>		

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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)	(3)	(4)	
			Water	Sewer	Supporting Schedules	
1		<b>UTILITY PRO FORMA ADJUSTMENTS</b>				
2						
3	B	<b>OPERATIONS &amp; MAINTENANCE</b>				
4	601/701	Salaries & Wages - Employees	4.0% Wage Increase effective 4/1/08	601	664	B-5, B-6
5	601/701	Market Based Increases		957	860	
6	601/701	New Rates Manager & Controller		986	976	
7	601/701	Lake County Facility Operator II		252	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	391	482	
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	29	29	
21	634/734		Service Co. 4.0% Wage Increase effective 4/1/08	113	111	
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	9	9	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(353)	(349)	
24	634/734		Additional 2008 Service Co employee benefits	77	76	
25	635/735	Contractual Services - Testing		0	0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage Increase effective 4/1/08	48	47	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	4	4	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(307)	(304)	
29	636/736		Additional 2008 ACO employee benefits	344	341	
30	636/736			0	0	
31	636/736			0	0	
32	641/741	Rental of Building/Real Prop.	New office rent	49	48	
33	642/742	Rental of Equipment		0	0	
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	371	367	
35	656/756	Insurance - Vehicle		0	0	
36	657/757	Insurance - General Liability		0	0	
37	658/758	Insurance - Workman's Comp.		0	0	
38	659/759	Insurance - Other		0	0	
39	660/760	Advertising Expense		0	0	
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10	3,002	2,975	
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)	348	344	
44						
45						
46		<b>TOTAL O&amp;M ADJUSTMENTS</b>		<u>6,920</u>	<u>6,681</u>	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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	<b>C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used &amp; Useful)</b>			B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	916	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	284	281	
6		0		
7			0	
8		0		
9			0	
10		0	0	
11	<b>TOTAL</b>	<u>1,200</u>	<u>281</u>	
12				
13				
14	<b>D AMORTIZATION</b>			
15	-	0	0	
16	-	0	0	
17	<b>TOTAL</b>	<u>0</u>	<u>0</u>	
18				
19	<b>E TAXES OTHER THAN INCOME TAX</b>			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	121	118	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	(3,532)	1,082	
22	Property taxes associated with Pro Forma plant	792	56	
23	Property Tax adjustment for Non-Used & Useful plant	0	0	
24	<b>TOTAL</b>	<u>(2,620)</u>	<u>1,256</u>	
25				
26	<b>F INCOME TAXES</b>			C-1
27	Income tax Impact of the adjustments to per book income	(2,544)	(3,261)	
28	<b>TOTAL</b>	<u>(2,544)</u>	<u>(3,261)</u>	
29				
30	<b>TOTAL EXPENSE ADJUSTMENTS</b>	<u>2,956</u>	<u>4,956</u>	
31				
32				
33	<b>UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS</b>			
34				
35	<b>A NET OPERATING REVENUE</b>			
36	Required Revenue Adjustment	52,592	27,433	B-1, B-2
37				
38	<b>B OPERATION &amp; MAINTENANCE EXPENSE</b>			
39	Bad Debt Adjustment Due To Proposed Rate Increase	777	405	B-1, B-2
40				
41	<b>E TAXES OTHER THAN INCOME TAX</b>			
42	RAF on Revenue Adjustment @ 4.500%	2,367	1,234	
43				
44	<b>F INCOME TAX ADJUSTMENT</b>			
45	Rate Year Revenue at Present Rates	42,995	41,772	B-1, B-2
46	Plus Required Revenue Adjustment	52,592	27,433	
47	Rate Year Revenue at Proposed Rates	95,587	69,205	
48				
49	Less Operating Expenses Before Income Taxes	(76,059)	(52,567)	B-1, B-2
50	Less Interest Expense	(3,065)	(2,614)	D-1
51	Taxable Income	16,463	14,024	
52	Income Tax at Composite Rate of 38.575%	6,351	5,410	
53	Less Income Tax at Present Rates	12,724	4,540	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	19,075	9,950	



**Test Year Operating Revenues**

**Florida Public Service Commission**

**Summit Chase**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-4

Page: 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		Revenues	(3) SEWER		Revenues
	Account No. and Description			Account No. and Description		
1	<b>WATER SALES</b>			<b>SEWER SALES</b>		
2	460.1	Unmetered Water Revenue	0	521.1	Flat Rate - Residential	0
3	461.1	Metered - Residential	41,584	521.2	Flat Rate - Commercial	0
4	461.2	Metered - Commercial	1,222	521.3	Flat Rate - Industrial	0
5	461.3	Metered - Industrial	0	521.4	Flat Rate - Public Authorities	0
6	461.4	Metered - Public Authorities	0	521.5	Flat Rate - Multi-Family	0
7	461.5	Metered - Multi-Family	0	521.6	Flat Rate - Other	0
8	461.6	Metered - Other	0	522.1	Measured - Residential	41,654
9	462.1	Public Fire Protection	0	522.2	Measured - Commercial	357
10	462.2	Private Fire Protection	0	522.3	Measured - Industrial	0
11	464.0	Other Sales - Public Authorities	0	522.4	Measured - Public Authorities	0
12	465.0	Irrigation Customers	0	522.5	Measured - Multi-Family	0
13	466.0	Sales for Resale	0	523.0	Other Sales - Public Authorities	0
14	467.0	Interdepartmental Sales	0	524.0	Revenues From Other Systems	0
15	475.0	Unbilled Revenues	0	525.0	Interdepartmental Sales	0
16				526.0	Effluent	0
17				527.0	Unbilled Revenues	0
18				540.5	Flat Rate - Reuse	0
19	TOTAL WATER SALES		<u>42,806</u>	TOTAL SEWER SALES		<u>42,012</u>
20						
21	<b>OTHER WATER REVENUES</b>			<b>OTHER SEWER REVENUES</b>		
22	470.0	Forfeited Discounts	0	531.0	Sale Of Sludge	0
23	471.0	Misc. Service Revenues	495	532.0	Forfeited Discounts	0
24	472.0	Rents From Water Property	0	534.0	Rents From Sewer Property	0
25	473.0	Interdepartmental Rents	0	535.0	Interdepartmental Rents	0
26	474.04	Other Water Revenues	0	536.0	Other Sewer Revenues	0
27	TOTAL OTHER WATER REVENUES		<u>495</u>	TOTAL OTHER SEWER REVENUES		<u>0</u>
28						
29	TOTAL WATER OPERATING REVENUES		<u>43,301</u>	TOTAL SEWER OPERATING REVENUES		<u>42,012</u>

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

Florida Public Service Commission

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [ ]

Schedule: B-5

Page: 1 of 5

Preparer: S Szczygieł

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 @ 47.67%	2007 Adjusted	Pro Forma Adjustments	Unacc. Water Ajdstmnt @ 47.67%	Pro Forma	
1	601 Salaries & Wages - Employees	10,008	1,098	11,105		11,105		2,795		13,901
2	603 Salaries & Wages - Officers, Exec.	273	0	273		273		0		273
3	604 Employee Pensions & Benefits	4,417	0	4,417		4,417		391		4,809
4	610 Purchased Water	0	0	0	0	0		0	0	0
5	615 Purchased Power	4,505	0	4,505		4,505		0		4,505
6	616 Fuel for Purchased Power	724	0	724	(345)	379		0	0	379
7	618 Chemicals	750	0	750		750		0		750
8	620 Materials & Supplies	1,016	0	1,016	(484)	532		0	0	532
9	631 Contractual Services - Engineering	3,010	0	3,010		3,010		0		3,010
10	632 Contractual Services - Accounting	(86)	261	175		175		0		175
11	633 Contractual Services - Legal	53	51	104		104		0		104
12	634 Contractual Services - Mgmt. Fees	4,839	74	4,912		4,912		(126)		4,787
13	635 Contractual Services - Testing	1,690	0	1,690		1,690		0		1,690
14	636 Contractual Services - Other	4,092	219	4,311		4,311		89		4,400
15	641 Rental of Building/Real Prop.	223	0	223		223		49		272
16	642 Rental of Equipment	17	0	17		17		0		17
17	650 Transportation Expenses	3,387	0	3,387		3,387		371		3,759
18	656 Insurance - Vehicle	229	0	229		229		0		229
19	657 Insurance - General Liability	911	0	911		911		0		911
20	658 Insurance - Workman's Comp.	137	0	137		137		0		137
21	659 Insurance - Other	300	0	300		300		0		300
22	660 Advertising Expense	1	0	1		1		0		1
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0		3,002		3,002
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0		0		0
25	670 Bad Debt Expense	891	0	891		891		0		891
26	675 Miscellaneous Expense	517	10,755	11,272		11,272		348		11,620
27										
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>41,904</b>	<b>12,459</b>	<b>54,363</b>	<b>(830)</b>	<b>53,533</b>		<b>6,920</b>	<b>0</b>	<b>60,453</b>

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

Florida Public Service Commission

Summit Chase

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	2007												Total Per Books Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	601 Salaries & Wages - Employees	1,004	619	725	640	921	673	914	801	796	1,566	882	465	10,008
2	603 Salaries & Wages - Officers, Exec.	46	50	(319)	47	49	75	53	49	65	66	45	47	273
3	604 Employee Pensions & Benefits	381	387	308	395	378	365	374	370	342	376	371	370	4,417
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1	360	653	337	442	381	493	224	499	330	320	463	4,505
6	616 Fuel for Purchased Power	100	285	0	88	0	22	82	0	0	(70)	0	216	724
7	618 Chemicals	0	114	57	29	117	0	73	107	45	70	22	115	750
8	620 Materials & Supplies	109	706	(286)	2	2	5	92	266	23	15	52	29	1,016
9	631 Contractual Services - Engineering	9	9	9	9	9	9	283	510	541	541	541	541	3,010
10	632 Contractual Services - Accounting	61	53	53	(190)	31	31	31	31	(19)	30	31	(230)	(86)
11	633 Contractual Services - Legal	4	4	7	5	5	4	4	5	5	5	4	2	53
12	634 Contractual Services - Mgmt. Fees	324	324	386	512	498	462	333	201	598	359	455	386	4,839
13	635 Contractual Services - Testing	136	136	136	136	163	46	226	198	107	46	196	166	1,690
14	636 Contractual Services - Other	319	288	289	301	315	543	300	313	321	304	310	488	4,092
15	641 Rental of Building/Real Prop.	18	16	28	19	21	17	18	21	20	20	16	10	223
16	642 Rental of Equipment	1	1	2	1	2	1	1	2	1	2	1	1	17
17	650 Transportation Expenses	250	276	275	265	306	279	255	323	263	320	302	272	3,387
18	656 Insurance - Vehicle	19	19	19	19	19	19	19	19	19	19	19	19	229
19	657 Insurance - General Liability	76	76	76	76	76	76	75	76	76	76	76	76	911
20	658 Insurance - Workman's Comp.	11	11	11	11	11	11	11	11	11	11	11	11	137
21	659 Insurance - Other	25	25	25	25	25	25	25	25	25	25	25	25	300
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	1
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	483	2	195	142	(27)	(80)	205	89	(277)	512	(789)	437	891
26	675 Miscellaneous Expense	36	105	57	44	43	35	37	43	40	18	38	21	517
27														
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>3,414</b>	<b>3,867</b>	<b>2,708</b>	<b>2,916</b>	<b>3,407</b>	<b>3,000</b>	<b>3,905</b>	<b>3,685</b>	<b>3,501</b>	<b>4,642</b>	<b>2,928</b>	<b>3,931</b>	<b>41,904</b>

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

Florida Public Service Commission

Summit Chase  
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	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	920	546	594	549	821	593	828	701	704	1,471	806	417	8,951
2	603 Salaries & Wages - Officers, Exec.	(0)	(0)	0	(0)	(0)	(0)	0	(0)	0	0	0	0	(0)
3	604 Employee Pensions & Benefits	(0)	(9)	(0)	0	(2)	(1)	(0)	0	0	(0)	(0)	(11)	(23)
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	0	359	651	336	441	360	492	223	497	329	319	463	4,489
6	616 Fuel for Purchased Power	100	285	0	88	0	22	82	0	0	(70)	0	216	724
7	618 Chemicals	0	114	57	29	117	0	73	107	45	70	22	115	750
8	620 Materials & Supplies	107	705	(289)	0	0	3	90	264	21	13	50	28	991
9	631 Contractual Services - Engineering	9	9	9	9	9	9	283	510	541	541	541	541	3,010
10	632 Contractual Services - Accounting	0	0	0	(158)	0	0	(0)	(0)	0	(0)	0	0	(158)
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634 Contractual Services - Mgmt. Fees	(0)	0	0	0	(0)	(0)	(0)	(0)	0	0	(0)	(0)	(0)
13	635 Contractual Services - Testing	136	136	136	136	163	46	226	197	107	46	196	166	1,688
14	636 Contractual Services - Other	90	84	84	84	84	346	84	84	84	66	66	260	1,416
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650 Transportation Expenses	(0)	0	(0)	0	(0)	0	(0)	(0)	(0)	(0)	0	(0)	(0)
18	656 Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	(0)
19	657 Insurance - General Liability	0	0	0	0	0	0	(0)	(0)	(0)	0	0	(0)	0
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)	0
21	659 Insurance - Other	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	(0)
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	484	3	197	143	(26)	(79)	206	90	(276)	513	(788)	437	905
26	675 Miscellaneous Expense	0	73	0	5	0	0	0	0	0	(23)	5	0	60
27														
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,845</b>	<b>2,304</b>	<b>1,439</b>	<b>1,220</b>	<b>1,607</b>	<b>1,319</b>	<b>2,364</b>	<b>2,177</b>	<b>1,723</b>	<b>2,955</b>	<b>1,217</b>	<b>2,632</b>	<b>22,803</b>

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

Florida Public Service Commission

Summit Chase  
Docket No. 08D121-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	(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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	31	37	(343)	31	31	60	38	31	48	48	31	38	79	
3	604 Employee Pensions & Benefits	384	399	312	398	383	369	377	373	345	380	374	383	4,477	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	632 Contractual Services - Accounting	61	53	53	(31)	31	31	31	31	(19)	31	31	(230)	73	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	324	324	386	512	498	462	333	201	598	359	455	386	4,838	
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	636 Contractual Services - Other	202	180	163	188	199	172	188	198	207	208	219	212	2,337	
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	650 Transportation Expenses	256	282	285	272	313	285	262	330	270	327	307	278	3,465	
18	656 Insurance - Vehicle	19	19	19	19	19	19	19	19	19	19	19	19	228	
19	657 Insurance - General Liability	76	76	76	76	76	76	75	76	76	76	76	76	911	
20	658 Insurance - Workman's Comp.	11	11	11	11	11	11	11	11	11	11	11	11	137	
21	659 Insurance - Other	25	25	25	25	25	25	25	25	25	25	25	25	300	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27															
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,389</b>	<b>1,406</b>	<b>989</b>	<b>1,501</b>	<b>1,587</b>	<b>1,510</b>	<b>1,357</b>	<b>1,295</b>	<b>1,581</b>	<b>1,484</b>	<b>1,549</b>	<b>1,197</b>	<b>16,845</b>	

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

Florida Public Service Commission

Summit Chase  
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	84	74	131	91	100	80	86	100	92	95	76	48	1,057	46.83%	
2	603 Salaries & Wages - Officers, Exec.	15	14	24	17	18	15	16	18	17	17	14	9	194	8.59%	
3	604 Employee Pensions & Benefits	(3)	(3)	(5)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(2)	(36)	-1.61%	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
5	615 Purchased Power	1	1	2	1	2	1	1	2	1	1	1	1	16	0.72%	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
8	620 Materials & Supplies	2	2	3	2	2	2	2	2	2	2	2	1	26	1.14%	
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	-0.02%	
11	633 Contractual Services - Legal	4	4	7	5	5	4	4	5	5	5	4	2	53	2.33%	
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	1	0.04%	
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	2	0.09%	
14	636 Contractual Services - Other	27	24	42	29	32	26	28	32	30	30	24	15	339	15.02%	
15	641 Rental of Building/Real Prop.	18	16	28	19	21	17	18	21	20	20	16	10	223	9.89%	
16	642 Rental of Equipment	1	1	2	1	2	1	1	2	1	2	1	1	17	0.76%	
17	650 Transportation Expenses	(6)	(5)	(10)	(7)	(7)	(6)	(6)	(7)	(7)	(7)	(6)	(3)	(77)	-3.43%	
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0.01%	
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	1	0.05%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	670 Bad Debt Expense	(1)	(1)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(14)	-0.63%	
26	675 Miscellaneous Expense	36	32	57	39	43	35	37	43	40	41	33	21	457	20.24%	
27																
28	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>180</b>	<b>158</b>	<b>281</b>	<b>195</b>	<b>213</b>	<b>171</b>	<b>184</b>	<b>212</b>	<b>197</b>	<b>203</b>	<b>162</b>	<b>102</b>	<b>2,257</b>	<b>100.00%</b>	
	675863 Service & Sundry input to be allocated to lines 1-26	180	158	281	195	213	171	184	212	197	203	162	102	2,257		

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

**Florida Public Service Commission**

**Summit Chase**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: B-6

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 @ 21.32%	2007 Adjusted	Pro Forma Adjustments	Excess I&I Ajdstmnt @ 21.32%	Pro Forma	
1	701 Salaries & Wages - Employees	48,061	61	48,122		48,122	2,500	50,622		
2	703 Salaries & Wages - Officers, Exec.	6,942	0	6,942		6,942	0	6,942		
3	704 Employee Pensions & Benefits	4,115	0	4,115		4,115	482	4,596		
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0		
5	711 Sludge Removal Expense	14,733	0	14,733		14,733	0	14,733		
6	715 Purchased Power	6,724	0	6,724	(1,434)	5,291	0	5,291		
7	716 Fuel for Power Production	0	0	0		0	0	0		
8	718 Chemicals	3,173	0	3,173	(677)	2,497	0	2,497		
9	720 Materials & Supplies	2,814	0	2,814		2,814	0	2,814		
10	731 Contractual Services - Engineering	256	0	256		256	0	256		
11	732 Contractual Services - Accounting	(103)	258	155		155	0	155		
12	733 Contractual Services - Legal	1,861	51	1,912		1,912	0	1,912		
13	734 Contractual Services - Mgmt. Fees	4,824	73	4,897		4,897	(124)	4,773		
14	735 Contractual Services - Testing	1,460	0	1,460		1,460	0	1,460		
15	736 Contractual Services - Other	21,103	217	21,320		21,320	88	21,408		
16	741 Rental of Building/Real Prop.	7,902	0	7,902		7,902	48	7,950		
17	742 Rental of Equipment	606	0	606		606	0	606		
18	750 Transportation Expenses	692	0	692		692	367	1,060		
19	756 Insurance - Vehicle	228	0	228		228	0	228		
20	757 Insurance - General Liability	908	0	908		908	0	908		
21	758 Insurance - Workman's Comp.	136	0	136		136	0	136		
22	759 Insurance - Other	300	0	300		300	0	300		
23	760 Advertising Expense	39	0	39		39	0	39		
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	2,975	2,975		
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0	0		
26	770 Bad Debt Expense	(183)	0	(183)		(183)	0	(183)		
27	775 Miscellaneous Expense	16,233	(67,044)	(50,811)		(50,811)	344	(50,466)		
28										
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>142,825</b>	<b>(66,383)</b>	<b>76,442</b>	<b>(2,110)</b>	<b>74,332</b>	<b>6,681</b>	<b>81,012</b>		

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

Florida Public Service Commission

Summit Chase  
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.	(1) Account No. and Name	(2) - (13)												(14) Total Per Books Annual
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	
1	701 Salaries & Wages - Employees	3,660	3,261	4,195	3,721	4,057	4,155	5,072	4,938	44,053	6,515	(40,192)	4,627	48,061
2	703 Salaries & Wages - Officers, Exec.	520	497	235	569	592	680	796	750	7,989	1,073	(7,522)	763	6,942
3	704 Employee Pensions & Benefits	373	395	288	380	355	328	300	315	(1,077)	266	1,867	324	4,115
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	1,633	817	817	1,633	1,633	0	1,633	817	1,917	1,917	0	1,917	14,733
6	715 Purchased Power	41	678	1,197	614	633	561	556	477	1,109	665	(312)	504	6,724
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	472	256	134	610	0	145	446	259	343	95	413	3,173
9	720 Materials & Supplies	65	581	(347)	71	74	1,525	101	154	1,290	136	(932)	96	2,814
10	731 Contractual Services - Engineering	24	24	24	24	24	24	24	24	16	16	16	16	256
11	732 Contractual Services - Accounting	59	52	51	(190)	29	29	28	29	(40)	27	52	(229)	(103)
12	733 Contractual Services - Legal	133	125	156	146	152	168	206	195	2,154	278	(2,048)	197	1,861
13	734 Contractual Services - Mgmt. Fees	324	323	385	510	496	461	333	202	628	360	415	386	4,824
14	735 Contractual Services - Testing	136	123	124	123	124	6	126	139	200	146	19	195	1,460
15	736 Contractual Services - Other	1,503	1,893	1,608	1,895	1,619	1,696	1,954	2,114	14,538	2,423	(12,246)	2,107	21,103
16	741 Rental of Building/Real Prop.	564	530	662	621	646	715	874	828	9,143	1,180	(8,695)	835	7,902
17	742 Rental of Equipment	43	41	51	48	50	55	67	64	702	91	(667)	64	606
18	750 Transportation Expenses	58	96	53	55	87	34	(44)	40	(2,903)	(85)	3,319	(17)	692
19	756 Insurance - Vehicle	19	19	19	19	19	19	19	19	21	19	17	19	228
20	757 Insurance - General Liability	76	76	76	76	76	76	75	76	82	76	68	76	908
21	758 Insurance - Workman's Comp.	11	11	11	11	11	11	11	11	12	11	10	11	136
22	759 Insurance - Other	25	25	25	25	25	25	25	25	27	25	23	25	300
23	760 Advertising Expense	3	3	3	3	3	4	4	4	45	6	(43)	4	39
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	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	(25)	23	(6)	19	(22)	149	61	(53)	(49)	(535)	166	89	(183)
27	775 Miscellaneous Expense	1,154	1,149	1,360	1,270	1,323	1,463	1,788	1,696	18,717	2,396	(17,791)	1,710	16,233
28														
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>10,399</b>	<b>11,211</b>	<b>11,243</b>	<b>11,778</b>	<b>12,617</b>	<b>12,184</b>	<b>14,153</b>	<b>13,309</b>	<b>98,832</b>	<b>17,348</b>	<b>(84,383)</b>	<b>14,131</b>	<b>142,825</b>



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

Florida Public Service Commission

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

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

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	701 Salaries & Wages - Employees	990	749	1,058	782	996	770	934	1,014	740	926	998	672	10,627	
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)	(0)	0	(2)	(1)	(10)	0	(4)	0	(0)	0	(18)	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	1,633	817	817	1,633	1,633	0	1,633	817	1,917	1,917	0	1,917	14,733	
6	715 Purchased Power	0	639	1,149	569	586	508	493	417	442	579	322	444	6,148	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	472	256	134	610	0	145	446	259	343	95	413	3,173	
9	720 Materials & Supplies	0	520	(424)	0	0	1,443	0	58	238	0	69	0	1,904	
10	731 Contractual Services - Engineering	24	24	24	24	24	24	24	24	16	16	16	16	256	
11	732 Contractual Services - Accounting	0	(0)	(0)	(158)	(0)	(0)	(0)	0	(0)	0	0	(0)	(158)	
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	132	118	118	118	118	0	118	132	121	136	94	188	1,392	
15	736 Contractual Services - Other	446	908	440	765	440	440	440	660	440	424	749	628	6,781	
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	0	(0)	0	0	0	0	(0)	(0)	0	0	0	(0)	(0)	
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	11	57	36	59	20	195	116	0	534	(460)	(389)	142	321	
27	775 Miscellaneous Expense	0	63	4	0	0	0	0	0	0	(20)	9	0	56	
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>3,235</b>	<b>4,367</b>	<b>3,478</b>	<b>3,926</b>	<b>4,426</b>	<b>3,380</b>	<b>3,893</b>	<b>3,567</b>	<b>4,703</b>	<b>3,861</b>	<b>1,962</b>	<b>4,418</b>	<b>45,217</b>	

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

Florida Public Service Commission

Summit Chase  
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.	30	36	(340)	30	30	60	37	30	48	48	31	38	78	
3	704 Employee Pensions & Benefits	465	481	396	481	462	445	453	450	416	458	451	460	5,419	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	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	0
6	715 Purchased Power	0	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	0
8	718 Chemicals	0	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	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	61	53	53	(31)	31	31	30	31	(19)	30	31	(227)	73	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	321	321	383	508	494	458	329	199	592	355	450	382	4,792	
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	201	179	162	186	198	170	186	196	205	206	217	210	2,315	
16	741 Rental of Building/Real Prop.	0	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	0
18	750 Transportation Expenses	254	279	283	270	311	282	259	327	267	324	304	273	3,432	
19	756 Insurance - Vehicle	19	19	19	19	19	19	19	19	19	19	19	19	227	
20	757 Insurance - General Liability	75	75	75	75	75	75	74	75	75	75	75	75	902	
21	758 Insurance - Workman's Comp.	11	11	11	11	11	11	11	11	11	11	11	11	135	
22	759 Insurance - Other	25	25	25	25	25	25	24	25	25	25	25	25	298	
23	760 Advertising Expense	0	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	0
25	767 Reg. Comm. Exp. - Other	0	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	0
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>1,462</b>	<b>1,480</b>	<b>1,066</b>	<b>1,575</b>	<b>1,656</b>	<b>1,576</b>	<b>1,423</b>	<b>1,363</b>	<b>1,639</b>	<b>1,551</b>	<b>1,614</b>	<b>1,266</b>	<b>17,671</b>	

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	2007											2007 Dec	Total Annual	Allocation Rate
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			
1	701 Salaries & Wages - Employees	2,670	2,512	3,137	2,940	3,060	3,385	4,138	3,924	43,312	5,589	(41,190)	3,956	37,434	46.83%
2	703 Salaries & Wages - Officers, Exec.	490	461	575	539	561	621	759	719	7,941	1,025	(7,552)	725	6,864	8.59%
3	704 Employee Pensions & Benefits	(92)	(86)	(108)	(101)	(105)	(116)	(142)	(135)	(1,489)	(192)	1,416	(136)	(1,287)	-1.81%
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	41	39	48	45	47	52	64	60	667	86	(634)	61	576	0.72%
7	716 Fuel for Power Production	0	0	0	0	0	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	65	61	76	71	74	82	101	95	1,052	136	(1,001)	96	909	1.14%
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
11	732 Contractual Services - Accounting	(1)	(1)	(2)	(1)	(2)	(2)	(2)	(2)	(22)	(3)	21	(2)	(19)	-0.02%
12	733 Contractual Services - Legal	133	125	156	146	152	168	206	195	2,154	278	(2,048)	197	1,881	2.33%
13	734 Contractual Services - Mgmt. Fees	2	2	3	2	3	3	3	3	37	5	(35)	3	32	0.04%
14	735 Contractual Services - Testing	5	5	6	5	6	6	8	7	79	10	(75)	7	68	0.09%
15	736 Contractual Services - Other	856	806	1,006	943	982	1,086	1,327	1,259	13,893	1,793	(13,212)	1,269	12,007	15.02%
16	741 Rental of Building/Real Prop.	564	530	662	621	646	715	874	828	9,143	1,180	(8,695)	835	7,902	9.89%
17	742 Rental of Equipment	43	41	51	48	50	55	67	64	702	91	(667)	64	606	0.76%
18	750 Transportation Expenses	(195)	(184)	(230)	(215)	(224)	(248)	(303)	(287)	(3,170)	(409)	3,015	(290)	(2,740)	-3.43%
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	2	0	(2)	0	2	0.00%
20	757 Insurance - General Liability	0	0	1	0	1	1	1	1	7	1	(7)	1	6	0.01%
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.00%
22	759 Insurance - Other	0	0	0	0	0	0	0	0	2	0	(2)	0	2	0.00%
23	760 Advertising Expense	3	3	3	3	3	4	4	4	45	6	(43)	4	39	0.05%
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	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	(36)	(34)	(42)	(40)	(41)	(46)	(56)	(53)	(583)	(75)	555	(53)	(504)	-0.63%
27	775 Miscellaneous Expense	1,154	1,086	1,356	1,270	1,323	1,463	1,788	1,696	18,717	2,415	(17,800)	1,710	16,177	20.24%
28															
29	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>5,702</b>	<b>5,365</b>	<b>6,699</b>	<b>6,277</b>	<b>6,535</b>	<b>7,229</b>	<b>8,837</b>	<b>8,379</b>	<b>92,491</b>	<b>11,935</b>	<b>(87,959)</b>	<b>8,448</b>	<b>79,938</b>	<b>100.00%</b>
	775863 Service & Sundry Input to be allocated to lines 1-27	5,702	5,365	6,699	6,277	6,535	7,229	8,837	8,379	92,491	11,935	(87,959)	8,448	79,938	

## Operation &amp; Maintenance Expense Comparison - Water

Florida Public Service Commission

## Summit Chase

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	15,365	11,105	(4,260)	-27.72%
2	603	Salaries & Wages - Officers, Exec.	0	273	273	-
3	604	Employee Pensions & Benefits	1,195	4,417	3,222	269.65%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	2,183	4,505	2,322	106.36%
6	616	Fuel for Power Production	0	379	379	-
7	618	Chemicals	732	750	18	2.51%
8	620	Materials & Supplies	14	532	518	3699.03%
9	631	Contractual Services - Engineering	0	3,010	3,010	-
10	632	Contractual Services - Accounting	2,167	175	(1,992)	-91.90%
11	633	Contractual Services - Legal	0	104	104	-
12	634	Contractual Services - Mgmt. Fees	23,772	4,912	(18,860)	-79.34%
13	635	Contractual Services - Testing	741	1,690	949	128.12%
14	636	Contractual Services - Other	3,970	4,311	341	8.59%
15	641	Rental of Building/Real Prop.	0	223	223	-
16	642	Rental of Equipment	0	17	17	-
17	650	Transportation Expenses	2,335	3,387	1,052	45.06%
18	656	Insurance - Vehicle	0	229	229	-
19	657	Insurance - General Liability	0	911	911	-
20	658	Insurance - Workman's Comp.	0	137	137	-
21	659	Insurance - Other	0	300	300	-
22	660	Advertising Expense	0	1	1	-
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	0	0	0	-
25	670	Bad Debt Expense	207	891	684	330.42%
26	675	Miscellaneous Expense	33	11,272	11,239	34057.64%
27	<b>TOTAL WATER O &amp; M EXPENSES</b>		<u>52,714</u>	<u>53,533</u>	<u>819</u>	<u>1.55%</u>
28	Total Customers (EOY)		218.0	221.0	3.0	1.38%
29	Consumer Price Index - U					<u>11.38%</u>
30	Growth Plus Inflation					<u>12.92%</u>

Supporting Schedules: B-5, F-8

**Operation & Maintenance Expense Comparison - Water**

**Florida Public Service Commission**

**Summit Chase**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

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

## Operation &amp; Maintenance Expense Comparison - Sewer

## Florida Public Service Commission

Summit Chase

Schedule: B-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	15,167	48,122	32,955	217.28%
2	703	Salaries & Wages - Officers, Exec.	0	6,942	6,942	-
3	704	Employee Pensions & Benefits	1,179	4,115	2,936	248.98%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	30,772	14,733	(16,040)	-52.12%
6	715	Purchased Power	5,352	5,291	(61)	-1.14%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	2,494	2,497	3	0.11%
9	720	Materials & Supplies	0	2,814	2,814	-
10	731	Contractual Services - Engineering	0	256	256	-
11	732	Contractual Services - Accounting	2,127	155	(1,972)	-92.72%
12	733	Contractual Services - Legal	0	1,912	1,912	-
13	734	Contractual Services - Mgmt. Fees	35,343	4,897	(30,446)	-86.14%
14	735	Contractual Services - Testing	394	1,460	1,066	270.57%
15	736	Contractual Services - Other	7,262	21,320	14,058	193.59%
16	741	Rental of Building/Real Prop.	0	7,902	7,902	-
17	742	Rental of Equipment	0	606	606	-
18	750	Transportation Expenses	1,813	692	(1,121)	-61.83%
19	756	Insurance - Vehicle	0	228	228	-
20	757	Insurance - General Liability	0	908	908	-
21	758	Insurance - Workman's Comp.	0	136	136	-
22	759	Insurance - Other	0	300	300	-
23	760	Advertising Expense	0	39	39	-
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	0	0	0	-
26	770	Bad Debt Expense	212	(183)	(395)	-186.34%
27	775	Miscellaneous Expense	1,370	(50,811)	(52,181)	-3808.81%
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>		<b>103,485</b>	<b>74,332</b>	<b>(29,153)</b>	<b>-28.17%</b>
29	Total Customers (EOY)		217.0	218.0	1.0	0.46%
30	Consumer Price Index - U					11.38%
31	Growth Plus Inflation					11.90%

Supporting Schedules: B-6, F-8

**Operation & Maintenance Expense Comparison - Sewer**

**Florida Public Service Commission**

**Summit Chase**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-8 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	701	Salaries & Wages - Employees	Prior owner did not allocate all admin costs to entities
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	704	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	710	Purchased Sewage Treatment	
5	711	Sludge Removal Expense	
6	715	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
7	716	Fuel for Power Production	
8	718	Chemicals	Increased chemical costs
9	720	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is allocated based on customer count
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
11	732	Contractual Services - Accounting	
12	733	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
13	734	Contractual Services - Mgmt. Fees	
14	735	Contractual Services - Testing	Testing per regulations
15	736	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
16	741	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
17	742	Rental of Equipment	Prior owner did not allocate all admin costs to entities
18	750	Transportation Expenses	
19	756	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
20	757	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
21	758	Insurance - Workman's Comp.	Prior owner did not allocate all admin costs to entities
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities
23	760	Advertising Expense	Prior owner did not allocate all admin costs to entities
24	766	Reg. Comm. Exp. - Rate Case Amort.	
25	767	Reg. Comm. Exp. - Other	
26	770	Bad Debt Expense	
27	775	Miscellaneous Expense	

**Contractual Services****Florida Public Service Commission****Summit Chase****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
<b>Water</b>				
1	Aqua Services, Inc.	Management	5,827	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,737	Testing-Treat-Ops
3				
4				
5				
6				
7				
8				
9				
10				
<b>Sewer</b>				
11	Aqua Services, Inc.	Management	5,800	Corporate services and sundry charges
12	26483Harbor Branch	Testing-Treat-Ops	1,398	Testing-Treat-Ops
13	28332FLORIDA LAWN CARE	Oth-T&D-Ops	2,276	Oth-T&D-Ops
14	27826WASTE SERVICE	Oth-T&D-Maint	1,008	Oth-T&D-Maint
15	23918Severn Trent	Oth-Cust Acct	943	Oth-Cust Acct
16				
17				
18				
19				
20				



Analysis of Rate Case Expense

Florida Public Service Commission

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

Schedule: 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	<b>Legal</b>						
2		Rutledge, Ecenia, Purnell & Hoffman	300.00	275,000	Legal		917
3	<b>Sub-Total Legal</b>			<u>275,000</u>			
4							
5	<b>Consulting &amp; Other Experts</b>						
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. Pascari	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	<b>Sub-Total Consulting</b>			<u>709,000</u>			
13							
14	<b>Aqua Services Employees Time</b>						
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	<b>Sub-Total Aqua Employees</b>			<u>190,000</u>			
22							
23	<b>Other</b>						
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				<u>3,900</u>		
34	<b>Sub-Total Other</b>			<u>190,000</u>			
35	<b>Total</b>			<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	Allocation %	Allocated Amount	Allocation %	Allocated Amount
a	Amortization of Rate Case Expense:								
b	Total								
c									
d	Prior Unamortized Rate Case Expense	0	0.880%	0	0.872%	0	0	0	0
e	Subtotal Prior Cases	0		0		0		0	
f									
g	Current rate Case Expense	1,364,000	0.880%	12,008	0.872%	11,898			
h									
i	Total Projected Rate Case Expense	1,364,000		12,008		11,898			
j									
k	Amortization Period in Years:	4							
l	Annual Amortization	341,000		3,002		2,975			
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**

**Summit Chase**  
**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	<b>WATER:</b>			
2	None			
3				
4				
5				
6				
7				
8				
9				
10		<b>TOTAL WATER PROJECTS</b>	0	
11				
12	<b>SEWER:</b>			
13	None			
14				
15				
16				
17				
18				
19				
20		<b>TOTAL SEWER PROJECTS</b>	0	

**Allocation of Expenses**  
**Intercompany Expenses Per Books**  
**Summit Chase**

**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. Water Sewer		(3) Description	(4) Allocation Percentages				(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
				Water	Sewer	Other	Total		Water	Sewer	Other		
1	601	701	Salaries & Wages - Employees						0	0	0		
2	603	703	Salaries & Wages - Officers, Exec.	0.57%	0.56%		1.12%	#Custs	79	78	157	14,011	
3	604	704	Employee Pensions & Benefits	0.56%	0.68%		1.24%	#Custs	4,477	5,419	9,895	797,833	
4	610	710	Purchased Water/Sewage Trtmnt						0	0	0		
5	615	715	Purchased Power						0	0	0		
6	616	716	Fuel for Purchased Power						0	0	0		
7	618	718	Chemicals						0	0	0		
8	620	720	Materials & Supplies						0	0	0		
9	631	731	Contractual Services - Engineering						0	0	0		
10	632	732	Contractual Services - Accounting	0.60%	0.60%		1.20%	#Custs	73	73	146	12,175	
11	633	733	Contractual Services - Legal						0	0	0		
12	634	734	Contractual Services - Mgmt. Fees	0.58%	0.58%		1.16%	#Custs	4,838	4,792	9,630	828,223	
13	635	735	Contractual Services - Testing						0	0	0		
14	636	736	Contractual Services - Other	0.58%	0.58%		1.16%	#Custs	2,337	2,315	4,652	400,015	
15	641	741	Rental of Building/Real Prop.						0	0	0		
16	642	742	Rental of Equipment						0	0	0		
17	650	750	Transportation Expenses	0.58%	0.58%		1.16%	#Custs	3,465	3,432	6,896	593,365	
18	656	756	Insurance - Vehicle	0.58%	0.58%		1.16%	#Custs	229	227	456	39,196	
19	657	757	Insurance - General Liability	0.58%	0.58%		1.16%	#Custs	911	902	1,813	155,967	
20	658	758	Insurance - Workman's Comp.	0.58%	0.58%		1.16%	#Custs	137	135	272	23,380	
21	659	759	Insurance - Other	0.58%	0.58%		1.16%	#Custs	300	298	598	51,436	
22	660	760	Advertising Expense						0	0	0		
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0	0		
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0	0		
25	670	770	Bad Debt Expense						0	0	0		
26	675	775	Miscellaneous Expense						0	0	0		

Allocation methodology is addressed in Appendix 1

**Allocation of Expenses**  
**Intracompany Expenses Per Books**  
**Summit Chase**  
**Docket No. 080121-WS**

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

**Florida Public Service Commission**

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	0.11%	3.74%		3.84%	#Custs	1,057	37,434		38,491	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.11%	3.74%		3.84%	#Custs	194	6,864		7,057	183,603
3	604	704	Employee Pensions & Benefits	0.11%	3.74%		3.84%	#Custs	(36)	(1,287)		(1,323)	(34,419)
4	610	710	Purchased Water/Sewage Trtmt						0	0		0	-
5	615	715	Purchased Power	0.11%	3.74%		3.84%	#Custs	16	576		593	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.11%	3.74%		3.84%	#Custs	26	909		935	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.11%	3.74%		3.84%	#Custs	(1)	(19)		(19)	(503)
11	633	733	Contractual Services - Legal	0.11%	3.74%		3.84%	#Custs	53	1,861		1,914	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.11%	3.74%		3.84%	#Custs	1	32		32	845
13	635	735	Contractual Services - Testing	0.11%	3.74%		3.84%	#Custs	2	68		70	1,820
14	636	736	Contractual Services - Other	0.11%	3.74%		3.84%	#Custs	339	12,007		12,346	321,204
15	641	741	Rental of Building/Real Prop.	0.11%	3.74%		3.84%	#Custs	223	7,902		8,125	211,386
16	642	742	Rental of Equipment	0.11%	3.74%		3.84%	#Custs	17	606		624	16,221
17	650	750	Transportation Expenses	0.11%	3.74%		3.84%	#Custs	(77)	(2,740)		(2,817)	(73,289)
18	656	756	Insurance - Vehicle	0.10%	3.71%		3.82%	#Custs	0	2		2	42
19	657	757	Insurance - General Liability	0.11%	3.74%		3.85%	#Custs	0	6		6	166
20	658	758	Insurance - Workman's Comp.	0.11%	3.72%		3.83%	#Custs	0	1		1	25
21	659	759	Insurance - Other	0.11%	3.72%		3.83%	#Custs	0	2		2	55
22	660	760	Advertising Expense	0.11%	3.74%		3.84%	#Custs	1	39		40	1,050
23	666	766	Reg. Comm. Exp. - Rate Case Amorl						0	0		0	-
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	0.11%	3.74%		3.84%	#Custs	(14)	(504)		(518)	(13,483)
26	675	775	Miscellaneous Expense	0.10%	3.53%		3.63%	#Custs	457	16,177		16,633	458,407

Allocation methodology is addressed in Appendix 1

## Net Depreciation Expense - Water

Florida Public Service Commission

## Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: 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	(8) U & U Expense			(7) Depreciation Expense	
1	INTANGIBLE PLANT								
2	301.1 Organization	327	(122)	204	100.00%	204	0	0	
3	302.1 Franchises	6	0	6	100.00%	6	0	0	
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
5	SOURCE OF SUPPLY & PUMPING PLANT								
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0	0	
7	304.2 Structures & Improvements	814	0	814	100.00%	814	0	0	
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0	0	
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0	0	
10	307.2 Wells & Springs	1,038	(342)	695	100.00%	695	0	0	
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0	
12	309.2 Supply Mains	0	0	0	100.00%	0	0	0	
13	310.2 Power Generation Equipment	793	0	793	100.00%	793	0	0	
14	311.2 Pumping Equipment	1,263	0	1,263	100.00%	1,263	0	0	
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0	
18	304.3 Structures & Improvements	520	(453)	67	100.00%	67	0	0	
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0	0	
20	320.3 Water Treatment Equipment	133	(73)	60	100.00%	60	0	0	
21	339.3 Other Plant & Misc. Equipment	318	35	353	100.00%	353	0	0	
22	TRANSMISSION & DISTRIBUTION PLANT								
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0	
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0	0	
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0	0	
26	330.4 Distr. Reservoirs & Standpipes	1,178	0	1,178	100.00%	1,178	0	0	
27	331.4 Transm. & Distribution Mains	1,464	(169)	1,294	100.00%	1,294	0	0	
28	333.4 Services	159	(20)	139	100.00%	139	0	0	
29	334.4 Meters & Meter Installations	550	(82)	467	100.00%	467	916	916	
30	335.4 Hydrants	180	(20)	159	100.00%	159	0	0	
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	0	
32	339.4 Other Plant & Misc. Equipment	33	(7)	27	100.00%	27	0	0	
33	GENERAL PLANT								
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0	
35	304.5 Structures & Improvements	0	44	44	100.00%	44	0	0	
36	340.5 Office Furniture & Equipment	79	0	79	100.00%	79	0	0	
37	340.51 Computer Equipment	0	1,877	1,877	100.00%	1,877	284	284	
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0	0	
39	342.5 Stores Equipment	0	0	0	100.00%	0	0	0	
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0	
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0	
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0	0	
43	346.5 Communication Equipment	0	0	0	100.00%	0	0	0	
44	347.5 Miscellaneous Equipment	683	0	683	100.00%	683	0	0	
45	348.5 Other Tangible Plant	1,619	(1,627)	(7)	100.00%	(7)	0	0	
46									
47	TOTAL DEPRECIATION EXPENSE	11,156	(959)	10,196		10,196	1,200	1,200	
48	Composite U&U Rate				100.00%				
49	(LESS) AMORTIZATION OF CIAC	(1,995)	(79)	(2,074)		(2,074)	0	0	
50									
51	NET DEPRECIATION EXPENSE	9,160	(1,038)	8,122		8,122	1,200	1,200	

## Net Depreciation Expense - Sewer

Florida Public Service Commission

## Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: B-14

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Account No. and Name	(3) Historical Test Year 2007				(6) Expense	(7) Pro Forma Adjustments	
		(2) Expense	Utility Adjustments	(4) Adjusted Expense	(5) Used & Useful %		Depreciation Expense	U & U Expense
1	INTANGIBLE PLANT							
2	351.1 Organization	454	(170)	284	100.00%	284	0	0
3	352.1 Franchises	0	6	6	100.00%	6	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	446	(27)	418	100.00%	418	0	0
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
9	360.2 Collection Sewers - Force	28	(3)	26	100.00%	26	0	0
10	361.2 Collection Sewers - Gravity	1,456	(162)	1,295	100.00%	1,295	0	0
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	0
12	363.2 Services to Customers	264	(21)	243	100.00%	243	0	0
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0	0
14	365.2 Flow Measuring Installations	0	213	213	100.00%	213	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	0	0	0	100.00%	0	0	0
21	371.3 Pumping Equipment	0	4,485	4,485	100.00%	4,485	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	767	96	863	100.00%	863	0	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	0
27	380.4 Treatment & Disposal Equipment	297	(50)	248	100.00%	248	0	0
28	381.4 Plant Sewers	0	0	0	100.00%	0	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	0	0	0	100.00%	0	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	0
37	380.5 Treatment & Disposal Equipment	102	0	102	100.00%	102	0	0
38	381.5 Plant Sewers	0	0	0	100.00%	0	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	0	0	0	100.00%	0	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.	0	0	0	100.00%	0	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	349	(13)	336	100.00%	336	0	0
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	0
54	390.71 Computer Equipment	0	1,860	1,860	100.00%	1,860	281	281
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	0	0	0	100.00%	0	0	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	0
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	0
61	397.7 Miscellaneous Equipment	215	(72)	143	100.00%	143	0	0
62	398.7 Other Tangible Plant	264	0	264	100.00%	264	0	0
63	TOTAL DEPRECIATION EXPENSE	4,643	6,142	10,785		10,785	281	281
64	Composite U&U Rate				100.00%			
65	(LESS) AMORTIZATION OF CIAC	(9,443)	(37,635)	(47,078)		(47,078)	0	0
66	NET DEPRECIATION EXPENSE	(4,800)	(31,493)	(36,293)		(36,293)	281	281

## Taxes Other Than Income

## Florida Public Service Commission

## Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-15

Page: 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 (RAFs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.46%	(5) Other	(6) Total
<b>Water</b>						
1	Test Year Per Books	1,949	(456)	3,072		4,564
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(14)				(14)
5	Payroll & Property Tax Adjustments		2,089	(880)		1,209
6	Non-U&U Adjustment @ 0.00%			0		0
7	Total Test Year Adjustments	(14)	2,089	(880)	0	1,196
8	Adjusted Test Year	1,935	1,633	2,192	0	5,759
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		121			121
12	2007 Plant in Service Additions			(3,532)		(3,532)
13	Pro Forma Plant in Service Additions			792		792
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	121	(2,740)	0	(2,620)
16	Adjusted Pro Forma	1,935	1,753	(548)	0	3,140
17						
18	RAFs Assoc. with Revenue Increase	2,367				2,367
19						
20	Total Pro Forma	4,301	1,753	(548)	0	5,507
<b>Sewer</b>						
21	Test Year Per Books	1,891	(454)	0		1,436
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(11)				(11)
25	Payroll & Property Tax Adjustments		2,366	880		3,245
26	Non-U&U Adjustment @ 0.00%			0		0
27	Total Test Year Adjustments	(11)	2,366	880	0	3,235
28	Adjusted Test Year	1,880	1,912	880	0	4,671
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		118			118
32	2007 Plant in Service Additions			1,082		1,082
33	Pro Forma Plant in Service Additions			56		56
34	Non-U&U Adjustment @ 0.00%			0		0
35	Total Pro Forma Adjustments	0	118	1,137	0	1,256
36	Adjusted Pro Forma	1,880	2,030	2,017	0	5,927
37						
38	RAFs Assoc. with Revenue Increase	1,234				1,234
39						
40	Total Pro Forma	3,114	2,030	2,017	0	7,161

Recap Schedules: B-1, B-2

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





**Summit Chase  
TAX SCHEDULES**

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



**Reconciliation of Total Income Tax Provision**

**Florida Public Service Commission**

**Summit Chase**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: C-1

Page: 1 of 1

Preparer: W Jerdon

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

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

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Summit Chase  
 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) - (6) Water				(7) - (12) 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	(12,327)	(12,092)	(24,419)	(5,501)	(29,920)	(97,450)	96,512	(938)	(8,218)	(9,156)	B-1, B-2
2	Less: Interest Charges	0	(1,971)	(1,971)	(1,094)	(3,065)	0	(2,377)	(2,377)	(236)	(2,614)	C-3
3												
4	Taxable Income	(12,327)	(14,063)	(26,390)	(6,595)	(32,985)	(97,450)	94,135	(3,315)	(8,454)	(11,769)	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	(2,085)	(2,085)	0	(2,085)	-	(2,511)	(2,511)	0	(2,511)	C-5
9	Total Schedule M Adjustments	0	(2,085)	(2,085)	0	(2,085)	0	(2,511)	(2,511)	0	(2,511)	
10												
11	Taxable Income Before State Taxes	(12,327)	(11,978)	(24,306)	(6,595)	(30,901)	(97,450)	96,645	(805)	(8,454)	(9,259)	
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	(678)	(659)	(1,337)	(363)	(1,700)	(5,360)	5,315	(44)	(465)	(509)	
15												
16	Federal Taxable Income	(11,649)	(11,319)	(22,969)	(6,233)	(29,201)	(92,090)	91,330	(760)	(7,989)	(8,749)	
17												
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	(4,077)	(3,962)	(8,039)	(2,181)	(10,220)	(32,232)	31,965	(266)	(2,796)	(3,062)	
20												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	C-7
22												
23	Current Federal Income Taxes	(4,077)	(3,962)	(8,039)	(2,181)	(10,220)	(32,232)	31,965	(266)	(2,796)	(3,062)	
24												
25	Summary:											
26	Current State Income Tax	(678)	(659)	(1,337)	(363)	(1,700)	(5,360)	5,315	(44)	(465)	(509)	
27	Current Federal Income Tax	(4,077)	(3,962)	(8,039)	(2,181)	(10,220)	(32,232)	31,965	(266)	(2,796)	(3,062)	
28												
29	Total Current Income Tax Expense (To C-1)	(4,755)	(4,621)	(9,376)	(2,544)	(11,920)	(37,591)	37,281	(310)	(3,261)	(3,572)	

## Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

## Summit Chase

Docket No. 080121-WS

Historical Test Year 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.

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

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

\* Note: Calculations for utility adjusted interest:

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

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Summit Chase  
 Docket No. 080121-WS  
 Pro Forma  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Description	(2)			(4) Pro Forma Adjusted	(5)			(7) Pro Forma Adjusted	(8) Supporting Schedules
		2007 Adjusted	Pro Forma Adjustments	Water		2007 Adjusted	Pro Forma Adjustments	Sewer		
1	Interest on Long-Term Debt	1,952	1,094	3,047	Note*	2,359	236	2,595	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	19	0	19		18	0	18		
5	Less: AFUDC	0	0	0		0	0	0		
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7	
7	Total Used For Tax Calculation	<u>1,971</u>	<u>1,094</u>	<u>3,065</u>		<u>2,377</u>	<u>236</u>	<u>2,614</u>		

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

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)		164,658		137,300
Weighted Cost of Long Term Debt (D-1)	1.85%	3,047	1.89%	2,595
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>3,047</u>		<u>2,595</u>

## Book/Tax Differences - Permanent

Florida Public Service Commission

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

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

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

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

## Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [ ]

Schedule: C-5

Page: 1 of 1

Preparer: W Jerdon

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			Sewer			Supporting Schedules
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted		
1	Timing Differences (Tax Expense								
2	Higher (Lower) than Book Expense):								
3	Tax Depreciation & Amortization	9,160	(2,934)	6,226	(4,800)	(33,776)	(38,576)		
4	Book Depreciation & Amortization	9,160	(1,038)	8,122	(4,800)	(31,493)	(36,293)	B-13,14	
5									
6	Depreciation Difference	0	(1,896)	(1,896)	0	(2,284)	(2,284)		
7									
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	(189)	(189)	0	(227)	(227)		
10	All Other	0	0	0	0	0	0		
11									
12	Total Timing Differences (To C-2)	0	(2,085)	(2,085)	0	(2,511)	(2,511)		
13									
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
15	State Deferred Taxes	0	(115)	(115)	0	(138)	(138)		
16									
17	Timing Differences for Federal Taxes	0	(1,970)	(1,970)	0	(2,373)	(2,373)		
18									
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
20	Federal Deferred Taxes	0	(690)	(690)	0	(830)	(830)		
21									
22	Total Deferred Taxes (to C-1)	0	(804)	(804)	0	(969)	(969)		

Recap Schedules: C-1, C-2



**Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

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

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

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(6) Account No. ____			(10) Net Deferred Income Taxes		
		(2) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
<b>WATER</b>										
1	2003	0	5,949	5,949				0	5,949	5,949
2	2004	4,949	0	4,949				4,949	0	4,949
3	2005	7,223	5,775	12,998				7,223	5,775	12,998
4	2006	908	5,443	6,351				908	5,443	6,351
5	2007	793	4,754	5,547				793	4,754	5,547
<b>SEWER</b>										
6	2003	0	2,065	2,065				0	2,065	2,065
7	2004	1,970	0	1,970				1,970	0	1,970
8	2005	2,875	2,299	5,174				2,875	2,299	5,174
9	2006	365	2,184	2,549				365	2,184	2,549
10	2007	226	1,354	1,580				226	1,354	1,580

## Accumulated Deferred Income Taxes - State

Florida Public Service Commission

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

Schedule: C-6  
 Page: 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.

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

## Accumulated Deferred Income Taxes - Federal

## Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)
			Account No. 28305	
			Deferred Federal Tax Liability	
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
<b>WATER</b>				
1	2003	0	5,949	5,949
2	2004	5,949	(5,949)	0
3	2005	0	5,775	5,775
4	2006	5,775	(332)	5,443
5	2007	5,443	(689)	4,754
<b>SEWER</b>				
6	2003	0	2,065	2,065
7	2004	2,065	(2,065)	0
8	2005	0	2,299	2,299
9	2006	2,299	(115)	2,184
10	2007	2,184	(830)	1,354

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Summit Chase**

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.

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

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Summit Chase**

Schedule: C-7

**Docket No. 080121-WS**

Page: 2 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

**Investment Tax Credits - Company Policies****Florida Public Service Commission****Summit Chase**

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**

**Summit Chase**

Schedule: C-7

**Docket No. 080121-WS**

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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**NONE**

## Parent's Debt Information

## Florida Public Service Commission

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

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

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

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

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****Summit Chase**

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**

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

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

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

---

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

**Summit Chase  
CAPITAL SCHEDULES**

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



**Schedule of Requested Cost of Capital**  
 13 Month Average balance  
**Summit Chase**  
**Docket No. 080121-WS**  
 Historical Test Year Ending December 31, 2007  
 Historical [ X ] Projected [ ]

**Florida Public Service Commission**

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	38,259	35.50%	5.10%	1.81%	1,952	D-2, D-5
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	63,240	58.69%	10.25%	6.01%	6,480	D-2
5	Customer Deposits	309	0.29%	6.00%	0.02%	19	D-2
6	Accumulated Deferred Income Taxes	5,949	5.52%	0.00%	0.00%	0	D-2
7	Total	<u>107,756</u>	<u>100.00%</u>		<u>7.84%</u>	<u>8,451</u>	
<b>SEWER</b>							
8	Long-Term Debt	46,227	36.98%	5.10%	1.89%	2,359	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	76,412	61.12%	10.25%	6.26%	7,830	D-2
12	Customer Deposits	306	0.25%	6.00%	0.01%	18	D-2
13	Accumulated Deferred Income Taxes	2,065	1.65%	0.00%	0.00%	0	D-2
14	Total	<u>125,010</u>	<u>100.00%</u>		<u>8.17%</u>	<u>10,208</u>	

**Schedule of Requested Cost of Capital**  
 13 Month Average balance  
**Summit Chase**  
**Docket No. 080121-WS**  
 Pro Forma  
 Historical [ ] Projected [ X ]

**Florida Public Service Commission**

Schedule: D-1  
 Page: 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	Cost	Supporting Schedules
<b>WATER</b>						
1	Long-Term Debt	59,707	36.26%	5.10%	1.85%	3,047 D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0 D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0 D-2
4	Common Stock	98,693	59.94%	10.25%	6.14%	10,113 D-2
5	Customer Deposits	309	0.19%	6.00%	0.01%	19 D-2
6	Accumulated Deferred Income Taxes	5,949	3.61%	0.00%	0.00%	0 D-2
7	Total	<u>164,658</u>	<u>100.00%</u>		<u>8.00%</u>	<u>13,179</u>
<b>SEWER</b>						
8	Long-Term Debt	50,860	37.04%	5.10%	1.89%	2,595 D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0 D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0 D-2
11	Common Stock	84,069	61.23%	10.25%	6.27%	8,615 D-2
12	Customer Deposits	306	0.22%	6.00%	0.01%	18 D-2
13	Accumulated Deferred Income Taxes	2,065	1.50%	0.00%	0.00%	0 D-2
14	Total	<u>137,300</u>	<u>100.00%</u>		<u>8.18%</u>	<u>11,229</u>

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

**Florida Public Service Commission**

13 Month Average Balance

**Summit Chase**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [ X ] Projected [ ]

Schedule: D-2

Page: 1 of 1

Preparer: S Anzaldo

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No. Class of Capital	Balance 12/31/2006	Balance 12/31/2007	13 Mo Average†	Reconciliation Adjustments Pro rata *	Reconciled To 2007 Rate Base	Reconciled To Pro Forma Rate Base	Supporting Schedules	
<b>Water</b>								
1 Long-Term Debt	23,659	41,679	38,259		38,259	59,707	D-5	
2 Short-Term Debt	0	0	0		0	0	D-4	
3 Preferred Stock	0	0	0		0	0	D-3	
4 Common Stock	39,108	68,893	63,240		63,240	98,693		
5 Customer Deposits	0	535	309		309	309	D-7	
6 Accumulated Deferred Income Taxes	6,351	5,547	5,949		5,949	5,949	C-6	
7 Total	<u>69,118</u>	<u>116,654</u>	<u>107,756</u>	<u>0</u>	<u>107,756</u>	<u>164,658</u>	A-1	
<b>Sewer</b>								
8 Long-Term Debt	41,086	60,316	46,227		46,227	50,860	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	67,914	99,700	76,412		76,412	84,069		
12 Customer Deposits	0	530	306		306	306	D-7	
13 Accumulated Deferred Income Taxes	2,549	1,580	2,065		2,065	2,065	C-6	
14 Total	<u>111,549</u>	<u>162,125</u>	<u>125,010</u>	<u>0</u>	<u>125,010</u>	<u>137,300</u>	A-2	

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

\* List corresponding adjustments to rate base below:

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

**Preferred Stock Outstanding**

**Florida Public Service Commission**

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

Schedule: D-3  
 Page: 1 of 1  
 Preparer: S Anzaldo

Utility  or Parent

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate Years of Life	Call Provis. Special Restrictions	Principal Amt Sold Face Value	Principal Amount Outstanding	(Discount) or Premium on Principal Amt Sold	(Discount) or Premium Assoc. with Col (5)	Issuing Exp. Associated with Col (4)	Issuing Exp. Associated with Col (5)	Net Proceed (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Divd. On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1 **There is no Preferred Stock for this subsidiary nor its parent**



**Cost of Short-Term Debt**

**Florida Public Service Commission**

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

Schedule: D-4  
 Page: 1 of 1  
 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**

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

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

Utility [ X ] 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)/(12)

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

**Cost of Long-Term Debt**

Florida Public Service Commission

**Summit Chase**

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-5

Page: 2 of 2

Preparer: S Anzaldo

Utility [ ] or Parent [ X ]

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

Line No.	(1) Description, Years of Life, Coupon Rate	(2) Issue Date, Maturity Date	(3) Principal Amt. Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Disc.(Premium) 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	13 Month Average (from A-19)					<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**

**Summit Chase**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: D-6

Page: 1 of 2

Preparer: S Anzaldo

Utility [ X ] or Parent [ ]

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

(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	Variable Rate Basis of (e.g., Prime+%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (12)/(13)

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

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

**Florida Public Service Commission**

**Summit Chase**

**Docket No. 080121-WS**

**Historical Test Year Ending December 31, 2007**

Schedule: D-6

Page: 2 of 2

Preparer: S Arzaldo

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))	Interest Total Cost ((8)+(9)+(10))	Effective Cost Rate ((12)/(13))
1	The parent does not have any Variable Rate Long term debt												

**Schedule of Customer Deposits**

**Florida Public Service Commission**

**Summit Chase**  
**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	0	0	0	0
2	Jan-07	0	35	0	35
3	Feb-07	35	170	0	205
4	Mar-07	205	170	0	375
5	Apr-07	375	180	0	555
6	May-07	555	180	0	735
7	Jun-07	735	85	(180)	640
8	Jul-07	640	170	0	810
9	Aug-07	810	0	0	810
10	Sep-07	810	0	0	810
11	Oct-07	810	170	0	980
12	Nov-07	980	0	0	980
13	Dec-07	980	85	0	1,065
14	<b>Average</b>				<u>615</u>
15					
16		<b>Water</b>	Allocated at	50%	<u>309</u>
17					
18		<b>Sewer</b>	Allocated at	50%	<u>306</u>

**Summit Chase  
RATES SCHEDULES**

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





Rate Schedule - Water

Florida Public Service Commission

Summit Chase

Schedule: E-1w

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [ X ] or Sewer [ ]

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	<b>Residential</b>						
2	5/8" X 3/4"	9.24	11.92	9.24	17.45	16.85	21.92
3	3/4"	-	-	-	-	-	32.89
4	1"	23.10	29.79	23.10	43.63	42.12	54.81
5	1-1/2"	46.20	59.58	46.20	87.25	84.25	109.62
6	2"	73.91	95.30	73.91	139.58	134.78	175.39
7	3"	-	-	-	-	-	350.79
8	4"	-	-	-	-	-	548.10
9	6"	-	-	-	-	-	1,096.21
10	8"	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	2,521.28
12	<b>Gallonge</b>						
13	Block 1, 0-5,000	2.64	3.41	2.64	4.99	4.81	3.80
14	Block 2, 5,000-10,000	2.64	3.41	2.64	4.99	4.81	4.76
15	Block 3, >10,000	2.64	3.41	2.64	4.99	4.81	4.76
16							
17	<b>Commercial</b>						
18	5/8" X 3/4"	9.24	11.92	9.24	17.45	16.85	21.92
19	3/4"	-	-	-	-	-	32.89
20	1"	23.10	29.79	23.10	43.63	42.12	54.81
21	1-1/2"	46.20	59.58	46.20	87.25	84.25	109.62
22	2"	73.91	95.30	73.91	139.58	134.78	175.39
23	3"	-	-	-	-	-	350.79
24	4"	-	-	-	-	-	548.10
25	6"	-	-	-	-	-	1,096.21
26	8"	-	-	-	-	-	1,753.93
27	10"	-	-	-	-	-	2,521.28
28	Gallonage charge	2.64	3.41	2.64	4.99	4.81	3.80
29							
30							
31							
32	<b>Multi-Family</b>						
33	5/8" X 3/4"	9.24	11.92	9.24	17.45	16.85	21.92
34	3/4"	-	-	-	-	-	32.89
35	1"	23.10	29.79	23.10	43.63	42.12	54.81
36	1-1/2"	46.20	59.58	46.20	87.25	84.25	109.62
37	2"	73.91	95.30	73.91	139.58	134.78	175.39
38	3"	-	-	-	-	-	350.79
39	4"	-	-	-	-	-	548.10
40	6"	-	-	-	-	-	1,096.21
41	8"	-	-	-	-	-	1,753.93
42	10"	-	-	-	-	-	2,521.28
43	Gallonage charge	2.64	3.41	2.64	4.99	4.81	3.80
44							
45	<b>Fire Protection</b>						
46	2"	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	210.11

## Rate Schedule - Sewer

Florida Public Service Commission

## Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [ ] or Sewer [ X ]

Schedule: 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	9.45	16.06	9.45	13.02	13.02	45.26
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	10,000	10,000	10,000	10,000	10,000	6,000
13	Gallage Charge, Capped Usage	2.70	4.59	2.70	3.72	3.72	8.73
14							
15							
16	<b>Commercial</b>						
17	5/8" X 3/4"	9.45	16.06	9.45	13.02	13.02	45.26
18	3/4"	-	-	-	-	-	67.89
19	1"	22.94	39.01	22.94	31.60	31.60	113.14
20	1-1/2"	47.27	80.36	47.27	65.12	65.12	226.29
21	2"	72.90	123.93	72.90	100.43	100.43	362.06
22	3"	-	-	-	-	-	724.12
23	4"	-	-	-	-	-	1,131.44
24	6"	-	-	-	-	-	2,262.89
25	8"	-	-	-	-	-	3,620.62
26	10"	-	-	-	-	-	5,204.65
27	Gallage charge	2.70	4.59	2.70	3.72	3.72	10.48
28							
29	<b>Multi-Family</b>						
30	5/8" X 3/4"	9.45	16.06	9.45	13.02	13.02	45.26
31	3/4"	-	-	-	-	-	67.89
32	1"	22.94	39.01	22.94	31.60	31.60	113.14
33	1-1/2"	47.27	80.36	47.27	65.12	65.12	226.29
34	2"	72.90	123.93	72.90	100.43	100.43	362.06
35	3"	-	-	-	-	-	724.12
36	4"	-	-	-	-	-	1,131.44
37	6"	-	-	-	-	-	2,262.89
38	8"	-	-	-	-	-	3,620.62
39	10"	-	-	-	-	-	5,204.65
40	Gallage charge	2.70	4.59	2.70	3.72	3.72	10.48
41							
42	<b>Flat Rate</b>						
43	Resid'l Wastewater Only (RWO)	-	-	-	-	-	112.65
44	Cmrl. Wastewater Only	-	-	-	-	-	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Summit Chase

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"	2,436	7,104	9.24	22,509	9.24	NA	21.92	53,397
3	3/4"	0	0	-	0	-	NA	32.89	0
4	1"	0	0	-	0	23.10	NA	54.81	0
5	1-1/2"	0	0	-	0	46.20	NA	109.62	0
6	2"	0	0	-	0	73.91	NA	175.39	0
7	3"	0	0	-	0	-	NA	350.79	0
8	4"	0	0	-	0	-	NA	548.10	0
9	<b>Gallorage</b>								
10	Block 1, 0-5,000		5,934	2.64	15,665	2.64	5,934	3.80	22,548
11	Block 2, 5,000-10,000		771	2.64	2,035	2.64	658	4.76	3,131
12	Block 3, >10,000		400	2.64	1,055	2.64	341	4.76	1,622
13	<b>Total Residential</b>	<u>2,436</u>	<u>7,104</u>		<u>41,264</u>		<u>6,932</u>		<u>80,699</u>
14	<b>Average Bill</b>				<u>16.94</u>				<u>33.13</u>
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	12	90	9.24	111	9.24	NA	21.92	263
18	3/4"	0	0	-	0	-	NA	32.89	0
19	1"	0	0	-	0	23.10	NA	54.81	0
20	1-1/2"	0	0	-	0	46.20	NA	109.62	0
21	2"	12	0	73.91	887	73.91	NA	175.39	2,105
22	3"	0	0	-	0	-	NA	350.79	0
23	4"	0	0	-	0	-	NA	548.10	0
24	8"	0	0	-	0	-	NA	1,753.93	0
25	<b>Gallorage</b>		90	2.64	239	2.64	90	3.80	344
26									
27									
28	<b>Total Commercial</b>	<u>24</u>	<u>90</u>		<u>1,236</u>		<u>90</u>		<u>2,711</u>
29	<b>Average Bill</b>				<u>51.52</u>				<u>112.97</u>
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	9.24	NA	21.92	0
33	3/4"	0	0	-	0	-	NA	32.89	0
34	1"	0	0	-	0	23.10	NA	54.81	0
35	1-1/2"	0	0	-	0	46.20	NA	109.62	0
36	2"	0	0	-	0	73.91	NA	175.39	0
37	3"	0	0	-	0	-	NA	350.79	0
38	4"	0	0	-	0	-	NA	548.10	0
39									
40	<b>Gallorage</b>		0	-	0	2.64	0	3.80	0
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>				<u>-</u>				<u>-</u>
45									
46	<b>Fire Protection</b>								
47	2"	0	NA	-	0	-	NA	13.13	0
48	3"	0	NA	-	0	-	NA	26.27	0
49	4"	0	NA	-	0	-	NA	41.04	0
50	6"	0	NA	-	0	-	NA	82.08	0
51	8"	0	NA	-	0	-	NA	131.33	0
52	10"	0	NA	-	0	-	NA	188.79	0
53									
54									
55									
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>		<u>NA</u>		<u>0</u>
57	<b>Average Bill</b>				<u>-</u>				<u>-</u>
58									
59	<b>Subtotal</b>				<u>42,500</u>				<u>83,410</u>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				495				1,580
63	<b>Total Revenue</b>				<u>42,995</u>				<u>84,990</u>
64	Booked Revenue				<u>43,301</u>				<u>84,990</u>
65	Difference				(306)	-0.7%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Summit Chase

Schedule: E-2w

Docket No. 080121-WS

Page: 2 of 4

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

Preparer: G Prettyman

Water  or Sewer

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	838	2,612	9.24	7,743
3	3/4"	0	0	-	0
4	1"	0	0	23.10	0
5	1-1/2"	0	0	46.20	0
6	2"	0	0	73.91	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	<b>Gallorage</b>				
10	Block 1		2,212	2.64	5,840
11	Block 2		276	2.64	730
12	Block 3		124	2.64	327
13	Total Residential	838	2,612		14,640
14	Average Bill				17.47
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	4	49	9.24	37
18	3/4"	0	0	-	0
19	1"	0	0	23.10	0
20	1-1/2"	0	0	46.20	0
21	2"	4	0	73.91	296
22	3"	0	0	-	0
23	4"	0	0	-	0
24	8"	0	0	-	0
25	<b>Gallorage</b>		49	2.64	130
26					
27					
28	Total Commercial	8	49		462
29	Average Bill				57.81
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	9.24	0
33	3/4"	0	0	-	0
34	1"	0	0	23.10	0
35	1-1/2"	0	0	46.20	0
36	2"	0	0	73.91	0
37	3"	0	0	-	0
38	4"	0	0	-	0
39					
40	<b>Gallorage</b>		0	2.64	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	-	0
48	2"	0	NA	-	0
49	3"	0	NA	-	0
50	4"	0	NA	-	0
51	6"	0	NA	-	0
52	8"	0	NA	-	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	<b>Subtotal</b>				15,102

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Summit Chase

Docket No. 080121-WS

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

Water [X] 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"	770	2,243	9.24	7,115	11.92	9,178	2,064
3	3/4"	0	0	-	0	-	0	0
4	1"	0	0	23.10	0	29.79	0	0
5	1-1/2"	0	0	46.20	0	59.58	0	0
6	2"	0	0	73.91	0	95.30	0	0
7	3"	0	0	-	0	-	0	0
8	4"	0	0	-	0	-	0	0
9	<b>Gallonage</b>							
10	Block 1		1,885	2.64	4,977	3.41	6,428	1,452
11	Block 2		247	2.64	653	3.41	844	190
12	Block 3		110	2.64	291	3.41	376	85
13	<b>Total Residential</b>	<u>770</u>	<u>2,243</u>		<u>13,036</u>		<u>16,826</u>	<u>3,791</u>
14	<b>Average Bill</b>				<u>16.93</u>		<u>21.85</u>	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	4	13	9.24	37	11.92	48	11
18	3/4"	0	0	-	0	-	0	0
19	1"	0	0	23.10	0	29.79	0	0
20	1-1/2"	0	0	46.20	0	59.58	0	0
21	2"	4	0	73.91	296	95.30	381	86
22	3"	0	0	-	0	-	0	0
23	4"	0	0	-	0	-	0	0
24	8"	0	0	-	0	-	0	0
25	<b>Gallonage</b>		13	2.64	34	3.41	44	10
26								
27								
28	<b>Total Commercial</b>	<u>8</u>	<u>13</u>		<u>367</u>		<u>473</u>	<u>106</u>
29	<b>Average Bill</b>				<u>45.83</u>		<u>59.11</u>	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	9.24	0	11.92	0	0
33	3/4"	0	0	-	0	-	0	0
34	1"	0	0	23.10	0	29.79	0	0
35	1-1/2"	0	0	46.20	0	59.58	0	0
36	2"	0	0	73.91	0	95.30	0	0
37	3"	0	0	-	0	-	0	0
38	4"	0	0	-	0	-	0	0
39								
40	<b>Gallonage</b>		0	2.64	0	3.41	0	0
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>				<u>-</u>		<u>-</u>	
45								
46	<b>Fire Protection</b>							
47	1"	0	NA	-	0	-	0	0
48	2"	0	NA	-	0	-	0	0
49	3"	0	NA	-	0	-	0	0
50	4"	0	NA	-	0	-	0	0
51	6"	0	NA	-	0	-	0	0
52	8"	0	NA	-	0	-	0	0
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>				<u>-</u>		<u>-</u>	
58								
59	<b>Subtotal</b>				<u>13,402</u>		<u>17,299</u>	<u>3,897</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Summit Chase

Docket No. 080121-WS

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

Water [X] or Sewer [ ]

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

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

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"	828	2,249	9.24	7,651
3	3/4"	0	0	-	0
4	1"	0	0	23.10	0
5	1-1/2"	0	0	46.20	0
6	2"	0	0	73.91	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	<b>Gallorage</b>				
10	Block 1		1,837	2.64	4,848
11	Block 2		247	2.64	653
12	Block 3		165	2.64	437
13	<b>Total Residential</b>	<u>828</u>	<u>2,249</u>		<u>13,588</u>
14	<b>Average Bill</b>				<u>16.41</u>
15					
16	<b>Commerical</b>				
17	5/8" X 3/4"	4	28	9.24	37
18	3/4"	0	0	-	0
19	1"	0	0	23.10	0
20	1-1/2"	0	0	46.20	0
21	2"	4	0	73.91	296
22	3"	0	0	-	0
23	4"	0	0	-	0
24	8"	0	0	-	0
25	<b>Gallorage</b>		28	2.64	75
26					
27					
28	<b>Total Commercial</b>	<u>8</u>	<u>28</u>		<u>407</u>
29	<b>Average Bill</b>				<u>50.91</u>
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	9.24	0
33	3/4"	0	0	-	0
34	1"	0	0	23.10	0
35	1-1/2"	0	0	46.20	0
36	2"	0	0	73.91	0
37	3"	0	0	-	0
38	4"	0	0	-	0
39					
40	<b>Gallorage</b>		0	2.64	0
41					
42					
43	<b>Total Multi- Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
44	<b>Average Bill</b>				<u>-</u>
45					
46	<b>Fire Protection</b>				
47	1"	0	NA	-	0
48	2"	0	NA	-	0
49	3"	0	NA	-	0
50	4"	0	NA	-	0
51	6"	0	NA	-	0
52	8"	0	NA	-	0
53					
54					
55					
56	<b>Total Fire Protection</b>	<u>0</u>	<u>NA</u>		<u>0</u>
57	<b>Average Bill</b>				<u>-</u>
58					
59	<b>Subtotal</b>				<u>13,996</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Summit Chase

Schedule: E-2s

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

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) 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"	2,424	7,165	9.45	22,907	9.45		45.26	109,710
3	3/4"	0	0	-	0	9.45		45.26	0
4	1"	0	0	-	0	9.45		45.26	0
5	1-1/2"	0	0	-	0	9.45		45.26	0
6	2"	0	0	-	0	9.45		45.26	0
7	3"	0	0	-	0	9.45		45.26	0
8	4"	0	0	-	0	9.45		45.26	0
9	Gallage cap (gallons)		10,000				6,000		
10	Capped Usage	-	6,855	2.70	18,508	2.70	6,433	8.73	56,163
11	Usage Above Cap	-	311				732		
12									
13	Total Residential	<u>2,424</u>	<u>7,165</u>		<u>41,414</u>		<u>7,165</u>		<u>165,873</u>
14	Average Bill				17.09				68.43
15									
16	<b>Commercial</b>								
17	5/8" X 3/4"	12	90	9.45	113	9.45		45.26	543
18	3/4"	0	0	-	0	-		67.89	0
19	1"	0	0	-	0	22.94		113.14	0
20	1-1/2"	0	0	-	0	47.27		226.29	0
21	2"	0	0	-	0	72.90		362.06	0
22	3"	0	0	-	0	-		724.12	0
23	4"	0	0	-	0	-		1,131.44	0
24									
25	Gallage	-	90	2.70	244	2.70	90	10.48	947
26									
27									
28	Total Commercial	<u>12</u>	<u>90</u>		<u>357</u>		<u>90</u>		<u>1,491</u>
29	Average Bill				29.79				124.21
30									
31	<b>Multi-Family</b>								
32	5/8" X 3/4"	0	0	-	0	9.45		45.26	0
33	3/4"	0	0	-	0	-		67.89	0
34	1"	0	0	-	0	22.94		113.14	0
35	1-1/2"	0	0	-	0	47.27		226.29	0
36	2"	0	0	-	0	72.90		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	2.70	0	10.48	0
41									
42									
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
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	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other		<u>0</u>		<u>0</u>				<u>0</u>
52									
53									
54	Subtotal				<u>41,772</u>				<u>167,363</u>
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	Total Revenue				<u>41,772</u>				<u>167,363</u>
59	Booked Revenue				<u>42,012</u>				<u>167,363</u>
60	Difference				(240)				-0.6%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Summit Chase

Schedule: E-2s

Docket No. 08D121-WS

Page: 2 of 4

Schedule Period: 1/1/07 - 4/30/07 (pre-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) Period 1 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	837	2,698	9.45	7,910
3	3/4"	0	0	9.45	0
4	1"	0	0	9.45	0
5	1-1/2"	0	0	9.45	0
6	2"	0	0	9.45	0
7	3"	0	0	9.45	0
8	4"	0	0	9.45	0
9	Gallorage cap		10,000		
10	Capped Usage		2,582	2.70	6,971
11	Usage Above Cap		116		
12					
13	Total Residential	837	2,698		14,881
14	Average Bill				17.78
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	4	49	9.45	38
18	3/4"	0	0	-	0
19	1"	0	0	22.94	0
20	1-1/2"	0	0	47.27	0
21	2"	0	0	72.90	0
22	3"	0	0	-	0
23	4"	0	0	-	0
24					
25	Gallorage		49	2.70	133
26					
27					
28	Total Commercial	4	49		171
29	Average Bill				42.66
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	9.45	0
33	3/4"	0	0	-	0
34	1"	0	0	22.94	0
35	1-1/2"	0	0	47.27	0
36	2"	0	0	72.90	0
37	3"	0	0	-	0
38	4"	0	0	-	0
39					
40	Gallorage	-	0	2.70	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	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		0		0
52					
53					
54	<b>Subtotal</b>				15,052



Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Summit Chase

Docket No. 080121-WS

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

Water [ ] or Sewer [ X ]

Schedule: E-2s

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) 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"	763	2,314	9.45	7,210	16.06	12,254	5,043
3	3/4"	0	0	9.45	0	16.06	0	0
4	1"	0	0	9.45	0	16.06	0	0
5	1-1/2"	0	0	9.45	0	16.06	0	0
6	2"	0	0	9.45	0	16.06	0	0
7	3"	0	0	9.45	0	16.06	0	0
8	4"	0	0	9.45	0	16.06	0	0
9	Gallage cap		10,000					
10	Capped Usage		2,208	2.70	5,961	4.59	10,134	4,173
11	Usage Above Cap		106					
12								
13	Total Residential	763	2,314		13,171		22,388	9,216
14	Average Bill				17.26		29.34	
15								
16	<b>Commercial</b>							
17	5/8" X 3/4"	4	13	9.45	38	16.06	64	26
18	3/4"	0	0	-	0	0.00	0	0
19	1"	0	0	22.94	0	39.01	0	0
20	1-1/2"	0	0	47.27	0	80.36	0	0
21	2"	0	0	72.90	0	123.93	0	0
22	3"	0	0	-	0	0.00	0	0
23	4"	0	0	-	0	0.00	0	0
24								
25	Gallage		13	2.70	35	4.59	59	24
26								
27								
28	Total Commercial	4	13		73		123	51
29	Average Bill				18.16		30.86	
30								
31	<b>Multi-Family</b>							
32	5/8" X 3/4"	0	0	9.45	0	16.06	0	0
33	3/4"	0	0	-	0	0.00	0	0
34	1"	0	0	22.94	0	39.01	0	0
35	1-1/2"	0	0	47.27	0	80.36	0	0
36	2"	0	0	72.90	0	123.93	0	0
37	3"	0	0	-	0	0.00	0	0
38	4"	0	0	-	0	0.00	0	0
39								
40	Gallage	-	0	2.70	0	4.59	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	Comf. Wastewater Only	0	0	-	0	0.00	0	0
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	0	NA	-	0	0.00	0	0
51	Total Flat Rate - Other		0		0		0	0
52								
53								
54	Subtotal				13,244		22,511	9,267

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Summit Chase  
 Docket No. 080121-WS  
 Schedule Period: 9/1/07 - 12/31/07 (post-interim)  
 Water [ ] or Sewer [X]

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	824	2,153	9.45	7,787
3	3/4"	0	0	9.45	0
4	1"	0	0	9.45	0
5	1-1/2"	0	0	9.45	0
6	2"	0	0	9.45	0
7	3"	0	0	9.45	0
8	4"	0	0	9.45	0
9	Gallorage cap		10,000		
10	Capped Usage		2,065	2.70	5,575
11	Usage Above Cap		88		
12					
13	<b>Total Residential</b>	<u>824</u>	<u>2,153</u>		<u>13,362</u>
14	<i>Average Bill</i>				<u>16.22</u>
15					
16	<b>Commercial</b>				
17	5/8" X 3/4"	4	28	9.45	38
18	3/4"	0	0	-	0
19	1"	0	0	22.94	0
20	1-1/2"	0	0	47.27	0
21	2"	0	0	72.90	0
22	3"	0	0	-	0
23	4"	0	0	-	0
24					
25	Gallorage		28	2.70	76
26					
27					
28	<b>Total Commercial</b>	<u>4</u>	<u>28</u>		<u>114</u>
29	<i>Average Bill</i>				<u>28.55</u>
30					
31	<b>Multi-Family</b>				
32	5/8" X 3/4"	0	0	9.45	0
33	3/4"	0	0	-	0
34	1"	0	0	22.94	0
35	1-1/2"	0	0	47.27	0
36	2"	0	0	72.90	0
37	3"	0	0	-	0
38	4"	0	0	-	0
39					
40	Gallorage	-	0	2.70	0
41					
42					
43	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
44	<i>Average Bill</i>				<u>-</u>
45					
46	<b>Flat Rate</b>				
47	Res. Wastewater Only	0	0	-	0
48	Cmrl. Wastewater Only	0	0	-	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	<b>Total Flat Rate - Other</b>				<u>0</u>
52					
53					
54	<b>Subtotal</b>				<u><u>13,476</u></u>

## Customer Monthly Billing Schedule

Florida Public Service Commission

Summit Chase

Schedule: E-3

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

**WATER**

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

**SEWER**

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	213	1	0	0	0	0	214
15	Feb-07	213	1	0	0	0	0	214
16	Mar-07	213	1	0	0	0	0	214
17	Apr-07	210	1	0	0	0	0	211
18	May-07	209	1	0	0	0	0	210
19	Jun-07	210	1	0	0	0	0	211
20	Jul-07	209	1	0	0	0	0	210
21	Aug-07	209	1	0	0	0	0	210
22	Sep-07	208	1	0	0	0	0	209
23	Oct-07	206	1	0	0	0	0	207
24	Nov-07	207	1	0	0	0	0	208
25	Dec-07	208	1	0	0	0	0	209
26	Total Sewer	2,515	12	0	0	0	0	2,527

Miscellaneous Service Charges

Florida Public Service Commission

Summit Chase

Schedule: E-4

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

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	15.00	-			50.00		75.00	
2									
3	Normal Reconnect	15.00	-			50.00		75.00	
4									
5	Violation Reconnect	15.00	-			75.00		115.00	
6									
7	Premises Visit	10.00	-			50.00		75.00	
8									
9	Late Payment Fees	-				5.00			
10									

**SEWER**

Line No.	(1) Type Charge	(2)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.	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									

**DEPOSITS (REFUNDABLE)**

Line No.	Class	Meter Size	Water		Sewer	
			Present	Proposed	Present	Proposed
23	Class	Meter Size	Present	Proposed	Present	Proposed
24	not specified	All sizes	54.00		40.00	
25	not specified	5/8 X 3/4"	-		-	
26	not specified	1"	-		-	
27	not specified	1.5"	-		-	
28	not specified	Over 2"	-		-	
29						
30	Residential	All sizes	-		-	
31	Residential	5/8 X 3/4"	-	66.26	-	136.86
32	Residential	1"	-	Two x	-	Two x
33	Residential	1.5"	-	Estimated	-	Estimated
34	Residential	Over 2"	-	Monthly Bill	-	Monthly Bill
35						
36	General	All sizes	-	Two x est'd	-	Two x est'd
				monthly Bill		monthly Bill
37	General	5/8 X 3/4"	-		-	
38	General	1"	-		-	
39	General	1.5"	-		-	
40	General	2"	-		-	
41	General	4"	-		-	
42	General	8"	-		-	

Miscellaneous Service Charges

Florida Public Service Commission

Summit Chase  
 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>			
29									
30	<b>Calculation of Miscellaneous Service Charges</b>								
31									
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.)								
38									
39	Field			1.5	20.27	30.40	-	30.40	
40	Office			0.75	26.88	20.16	-	20.16	
41	<b>Total</b>					<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	<b>Total</b>					<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

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

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

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
<b>WATER</b>							
1	Jan-07	30	0	0	0	0	30
2	Feb-07	45	0	0	0	0	45
3	Mar-07	45	15	0	0	0	60
4	Apr-07	30	0	0	0	0	30
5	May-07	0	0	0	0	0	0
6	Jun-07	30	0	0	0	0	30
7	Jul-07	15	60	0	0	0	75
8	Aug-07	15	15	0	0	10	40
9	Sep-07	15	15	0	0	0	30
10	Oct-07	30	45	0	0	10	85
11	Nov-07	30	0	0	0	0	30
12	Dec-07	30	0	0	0	10	40
13							
14	Total Water	315	150	0	0	30	495
15	Annual Events	21	10	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	1,050	500	0	0	30	1,580
<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	0	0
31							
32	Total Sewer	0	0	0	0	0	0
33	Annual Events	0	0	0	0		
34							
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	0	0

**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

**Summit Chase**

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**

**Summit Chase**  
**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**

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

Schedule: E-8  
Page: 1 of 1  
Preparer: J Lihvarcik

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

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

None

**Tax or Franchise Fee Schedule**

**Florida Public Service Commission**

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

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

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
<b>WATER</b>					
1	Regulatory Assessment Fee	Florida Public Service Comm.	1,949	Included in overall cost of service	None
<b>SEWER</b>					
2	Regulatory Assessment Fee	Florida Public Service Comm.	1,891	Included in overall cost of service	None

## Service Availability Charges Schedule

## Florida Public Service Commission

Summit Chase

Schedule: E-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

Line No.	(1) Type Charge	(2) Size Unit	(3) Present Charges	(4) Proposed Charges
<b>WATER</b>				
1	Service Installation Charge	5/8"	143.00	1,000.00
2		3/4"	143.00	Actual Costs
3	(Service Line Size)	1"	154.00	Actual Costs
4		1 1/2"	202.00	Actual Costs
5		2"	245.00	Actual Costs
6		Over 2"	Actual Costs	Actual Costs
7				
8	Meter Installation Fee	5/8"	90.00	210.00
9	(Meter Size)	3/4"	110.00	Actual Costs
10		1"	140.00	Actual Costs
11		1 1/2"	300.00	Actual Costs
12		2"	385.00	Actual Costs
13		Over 2"	Actual Costs	Actual Costs
14				
15	Back Flow Preventor Installation Fee	All sizes	Actual Costs	Actual Costs
16				
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	-	700.00
23		Per Gallon Equivalent	-	2.75
24				
25	Main Extension Charge	ERC	-	446.00
26		Per Foot Equivalent	-	5.37
<b>SEWER</b>				
27	Service Installation Charge	=<4"		2,000.00
28		>4"		Actual Costs
29		<=2"	-	
28		>2"	Actual Costs	
29				
30				
31				
32				
33				
34	Plant Capacity Charge	ERC	350.00	1,300.00
35		Per Gallon Equivalent	-	7.60
36				
37	Main Extension Charge	ERC	-	480.00
38		Per Foot Equivalent	-	7.38
39				
40				
41				
42				
43				
44				

**Guaranteed Revenues Received**

**Florida Public Service Commission**

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

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

Water [ X ] or Sewer [ X ]

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

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

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Summit Chase**

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**

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

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

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

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

**See attached Bill Analyses**

**Summit Chase  
ENGINEERING SCHEDULES**

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





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

**Florida Public Service Commission**

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

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

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

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

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

**Florida Public Service Commission**

**Summit Chase**

Schedule: F-2

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

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

**Water Treatment Plant Data**

**Florida Public Service Commission**

**Summit Chase**

Schedule: F-3

**Docket No. 080121-WS**

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

Line No.	Description	Date	GPD	
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		489,600	
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	06/26/07	160,000	
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day		
		1	06/26/07	160,000
		2	06/24/07	131,100
		3	06/25/07	131,100
		4	06/22/07	104,650
		5	06/03/07	93,900
			Average	<u>124,150</u>
4	Average Daily Flow		59,544	
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		60,000	

**Sewer Treatment Plant Data**

Florida Public Service Commission

**Summit Chase**

**Docket No. 080121-WS**

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>54,000</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>February</u>	<u>32,000</u>

**Used and Useful Calculations  
Water Treatment Plant**

**Florida Public Service Commission**

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

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

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

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

<b>WELLS, Permanent</b>														
Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells Permanent U&U Calculated	Wells Permanent U&U Used *
2	no	yes	111.11	1.00	19.71	41.87	244.18	-	600	680	80	-	305.22%	100.00%
3														
4														
5														

<b>STORAGE</b>														
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	124,150	248,300	-	na	100.00%	-	160,000	1.00	28,384	60,000	191,616	-	na	100.00%

**Used and Useful Calculations  
Sewer Treatment Plant**

**Florida Public Service Commission**

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Average Daily Demand (GPD)	Treated (GPD)	I&I%	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used		
1	28,600	29,348	21.32%	6,256	1.01	22,553	54,000	41.76%	100.00%		

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

**Inflow and Infiltration Calculations**

	8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / In Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
3	6,039	48,312	-	-	48,312	9.15	4,575	1,669,875	725,560	2,395,435	7,255,600
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess I&I	% of Excess I&I Calculated	% of Excess I&I Used
4	98.75%	7,165,200	5,732,160	90,400	86,784	5,818,944	8,214,379	10,440,000	2,225,621	21.32%	21.32%
5											

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

**Florida Public Service Commission**

**Summit Chase**  
**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	215.0	215	na	100.00%	<b>100.00%</b>
<b>Sewer</b>					
2	218.2	215	101.47%	100.00%	<b>100.00%</b>

\* 2012 Trended ERCs based on Consumption & Map Counts

## Margin Reserve Calculations - Water &amp; Sewer

Florida Public Service Commission

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

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

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
<b>WATER</b>					
1	2003	217.9	224.9	226.4	
2	2004	218.7	225.7	225.7	
3	2005	220.1	227.1	224.9	
4	2006	220.0	225.8	224.1	
5	2007	221.0	221.0	223.4	
6	2008			222.6	-0.34%
7	2009			221.8	-0.34%
8	2010			221.1	-0.35%
9	2011			220.3	-0.35%
10	2012			219.5	-0.35% 5 yrs beyond 2007
			X Coefficient(s)	(0.767)	
<b>SEWER</b>					
11	2003	216.9	216.9	217.4	
12	2004	217.7	217.7	217.7	
13	2005	219.0	219.0	217.9	
14	2006	217.9	217.9	218.1	
15	2007	218.0	218.0	218.4	
16	2008			218.6	0.11%
17	2009			218.9	0.11%
18	2010			219.1	0.11%
19	2011			219.4	0.11%
20	2012			219.6	0.11% 5 yrs beyond 2005
			X Coefficient(s)	0.242	



**Equivalent Residential Connections - Water**

**Florida Public Service Commission**

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

Schedule: F-9  
 Page: 1 of 1  
 Preparer: J Guastella

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

Line No.	(1)	(2) (3) (4)		(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending	Average				
1	2003	214	213	213.5	8,835	41.382	13,772	332.8
2	2004	213	213	213.0	8,279	38.869	11,581	298.0 -10.47%
3	2005	213	217	215.0	7,701	35.819	11,348	316.8 6.33%
4	2006	217	216	216.5	8,839	40.827	10,746	263.2 -16.92%
5	2007	216	208	212.0	7,030	33.159	7,362	222.0 -15.64%
Average Growth Through 5-Year Period (Col. 8)								-9.62%

## Equivalent Residential Connections - Sewer

## Florida Public Service Commission

Summit Chase

Schedule: F-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers			(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	214	213	213.5	8,197	38.393	8,236	214.5	
2	2004	213	213	213.0	7,809	36.662	7,864	214.5	-0.01%
3	2005	213	217	215.0	7,384	34.344	7,451	217.0	1.14%
4	2006	217	216	216.5	8,337	38.508	8,382	217.7	0.33%
5	2007	216	208	212.0	6,943	32.750	7,032	214.7	-1.36%
Average Growth Through 5-Year Period (Col. 8)									0.02%

**Summit Chase**  
**INTERIM RATE SCHEDULES**  
**Revision 1**

<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



**Rate Schedule - Interim Rates**

**Florida Public Service Commission**

**Summit Chase**

**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Water [X] Sewer [X]

Schedule: G-1

Page: 1 of 1

Preparer: T Rendell

Explanation: Provide a schedule of present and proposed interim rates

(1) Line No.	(2) Class/Meter Size	(3) Present Rates	(4) Unlimited Interim Rates	(5) Limited Interim Rates	(6) Class/Meter Size	(7) Present Rates	(8) Unlimited Interim Rates	(9) Limited Interim Rates
<b>WATER</b>					<b>SEWER</b>			
			88.9%	82.4%			37.8%	37.8%
1	<b>Residential</b>				<b>Residential</b>			
2	5/8" X 3/4"	9.24	17.45	16.85	All Meter Sizes	9.45	13.02	13.02
3	3/4"	-	-	-	3/4"	-	-	-
4	1"	23.10	43.63	42.12	1"	-	-	-
5	1-1/2"	46.20	87.25	84.25	1-1/2"	-	-	-
6	2"	73.91	139.58	134.78	2"	-	-	-
7	3"	-	-	-	3"	-	-	-
8	4"	-	-	-	4"	-	-	-
9	6"	-	-	-	6"	-	-	-
10	8"	-	-	-	8"	-	-	-
11	10"	-	-	-	10"	-	-	-
12	Gallorage, Block 1	2.64	4.99	4.81	Gallorage cap (gallons)	10,000	10,000	10,000
13	Block 2	2.64	4.99	4.81	Gallorage charge	2.70	3.72	3.72
14	Block 3	2.64	4.99	4.81				
15	<b>General Service</b>				<b>General Service</b>			
16	5/8" X 3/4"	9.24	17.45	16.85	5/8" X 3/4"	9.45	13.02	13.02
17	3/4"	-	-	-	3/4"	-	-	-
18	1"	23.10	43.63	42.12	1"	22.94	31.60	31.60
19	1-1/2"	46.20	87.25	84.25	1-1/2"	47.27	65.12	65.12
20	2"	73.91	139.58	134.78	2"	72.90	100.43	100.43
21	3"	-	-	-	3"	-	-	-
22	4"	-	-	-	4"	-	-	-
23	6"	-	-	-	6"	-	-	-
24	8"	-	-	-	8"	-	-	-
25	10"	-	-	-	10"	-	-	-
26	Gallorage charge	2.64	4.99	4.81	Gallorage charge	2.70	3.72	3.72
27	<b>Fire Protection</b>				<b>Flat Rate</b>			
28	2"	-	-	-	Res. Wastewater Only	-	-	-
29	3"	-	-	-	Cmrl. Wastewater Only	-	-	-
30	4"	-	-	-	Sprinkler Heads	-	-	-
31	6"	-	-	-	Reuse	-	-	-
32	8"	-	-	-				
33	10"	-	-	-				

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
<b>WATER</b>						
1	Utility Plant in Service	249,289	0	0	249,289	A-5
2	Utility Land & Land Rights	6,600		0	6,600	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(116,062)	0	0	(116,062)	A-9
5	Less: CIAC	(80,663)	0	0	(80,663)	A-12
6	Accumulated Amortization of CIAC	33,002	0	0	33,002	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	15,590		0	15,590	A-1
11	Total Rate Base	<u>107,756</u>	<u>0</u>	<u>0</u>	<u>107,756</u>	
<b>SEWER</b>						
12	Utility Plant in Service	245,167	0	0	245,167	A-6
13	Utility Land & Land Rights	90,925		0	90,925	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(157,013)	0	0	(157,013)	A-10
16	Less: CIAC	(148,635)	0	0	(148,635)	A-12
17	Accumulated Amortization of CIAC	78,261	0	0	78,261	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	16,306		0	16,306	A-2
21	Total Rate Base	<u>125,010</u>	<u>0</u>	<u>0</u>	<u>125,010</u>	

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

**Florida Public Service Commission**

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

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

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

(1)	(2)	(3)
Line No. Description	Interim Water	Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [ ]

Water [X] Sewer [X]

Schedule: G-4

Page: 1 of 1

Preparer: S Szczygiel

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



## Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

## Summit Chase

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical  Projected Water  Sewer 

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	0	0
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	1,196	3,235
6	For details see schedule B-15		
<b>UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS</b>			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	38,192	15,761
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	564	233
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	1,719	709
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	42,995	41,772
18	Plus Required Revenue Adjustment	38,192	15,761
19	Rate Year Revenue at Proposed Rates	81,188	57,533
20			
21	Less Operating Expenses Before Income Taxes	(69,696)	(43,652)
22	Less Interest Expense	(1,971)	(2,377)
23	Taxable Income	9,521	11,504
24	Income Tax at Composite Rate of 38.58%	3,673	4,438
25	Less Income Tax at Present Rates	10,180	1,279
26			
27	Income Tax Adjustment	13,853	5,716

## Schedule of Requested Cost of Capital

## Florida Public Service Commission

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

Schedule: G-6  
 Page: 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	38,259	35.50%	5.10%	1.81%	1,952	D-2
2 Short-Term Debt	0	0.00%		0.00%	0	D-2
3 Preferred Stock	0	0.00%		0.00%	0	D-2
4 Common Stock	63,240	58.69%	9.25%	5.43%	5,848	D-2
5 Customer Deposits	309	0.29%	6.00%	0.02%	19	D-2
6 Accumulated Deferred Income Taxes	5,949	5.52%	0.00%	0.00%	0	D-2
7 Total	<u>107,756</u>	<u>100.00%</u>		<u>7.26%</u>	<u>7,819</u>	
<b>SEWER</b>						
8 Long-Term Debt	46,227	36.98%	5.10%	1.89%	2,359	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11 Common Stock	76,412	61.12%	9.25%	5.65%	7,066	D-2
12 Customer Deposits	306	0.25%	6.00%	0.01%	18	D-2
13 Accumulated Deferred Income Taxes	2,065	1.65%	0.00%	0.00%	0	D-2
14 Total	<u>125,010</u>	<u>100.00%</u>		<u>7.55%</u>	<u>9,443</u>	

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