# Zephyr Shores Water and Sewer

Docket No. 080121-WS

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

Pasco 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



Aqua Utilities Florida, Inc.

Filed May 2008

DOCUMENT NUMBER-DATE 04405 NAY 22 8

FPSC-COMMISSION CLERK

.

# Zephyr Shores 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

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Historical 2007 & Pro Forma Schedule:A-1Page:1 of 1Preparer:R Griffin/J Guastella

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

(1)		(2)	(3)	(4)	(5)	(7)	
	ζ,		rical Test Year	2007	Pro Forma T		
Line		Average Balance		Adjusted Average	A dia	Adjusted Average	Supporting
NO.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Schedules
1	Utility Plant in Service	240,638	29,254	269,892	84,090	353,982	A-5
2	Utility Land & Land Rights	0	0	0	0	0	A-5
3	Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(7,519)	(3,939)	(11,458)	25,677	14,220	A-9
6	Less: CIAC	(49,490)	0	(49,490)	0	(49,490)	A-12
7	Accumulated Amortization of CIAC	25,160	1,014	26,174	0	26,174	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	55,433	55,433	21,327	76,760	A-17, A-3
12	Total Rate Base	208,789	81,762	290,551	131,094	421,645	

σ

### Schedule of Sewer Rate Base

Florida Public Service Commission

Zephyr Shores	Schedule:	A-2
Docket No. 080121-WS	Page:	1 of 1
Historical Test Year Ending December 31, 2007	Preparer:	R Griffin/J Guastella
Historical 2007 & Pro Forma		

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)	(2)	(3)	(4)	(5)	(6)	(7)	
		Histo	rical Test Year		Pro Forma T			
		Average		Adjusted		-		
Line		Balance		Average		Average	Supporting	
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Schedules	
1	Utility Plant in Service	302,575	29,029	331,604	8,010	339,614	A-6	
2	Utility Land & Land Rights	44,384	0	44,384	0	44,384	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	(149,424)	(3,870)	(153,294)	(28)	(153,322)	A-10	
6	Less: CIAC	(83,828)	0	(83,828)	0	(83,828)	A-12	
7	Accumulated Amortization of CIAC	40,407	1,592	41,999	0	41,999	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	55,094	55,094	21,163	76,257	A-17, A-3	
12	Total Rate Base	154,114	81,845	235,959	29,146	265,105		

printed 5/16/2008 3:43 PM

### Schedule of Adjustments to Rate Base

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

### Florida Public Service Commission

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	(1)	(2) Water	(3) Sewer	(4) Supporting
No.	Description			Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Allocation of Corporate IT	26,209	26,007	
3	Allocation of Corp Structures & Improvements	3,045	3,022	
4		-	-	
5				
6	Total 2007 Adjustments	29,254	29,029	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	8,072	8,010	
10	Meter replacement cost	105,420	NA	
11	(Less) Retirement of existing meters	(29,402)	NA	
12		-		
13			-	
14		- '		
15	<b>.</b>		-	
16	Total Pro Forma Adjustments	84,090	8,010	
17				
	UTILITY LAND & LAND RIGHTS			A-5, A-6
19			<u></u>	
20	Total 2007 Adjustments	-	-	
21				
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts	<u> </u>	-	
24				
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	-	-	
27				
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	3,587	3,560	
30	Allocation of Corp Structures & Improvements	313	310	
31		-	-	
32	PSC Depr Rate Correction	39	-	
33		-		
34	Total 2007 Adjustments	3,939	3,870	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	28	28	
38	Meter Replacements			
39	Retirement of existing meters	(29,402)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	1,900	NA	
41	Salvage	1,796	NA	
42		-		
43			-	
44 45		-		
45 46	Total Pro Forma Adjustmenta	(25,677)	28	
40	Total Pro Forma Adjustments	(20,077)	20	

Schedule of Adjustments to Rate Base

### Florida Public Service Commission

Zephyr Shores 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.

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description		·	<u>Schedules</u> A-12
1	CIAC			A-12
2				
3	Total 2007 Adjustments			
4	D. Francis Advertisionale			
5	Pro Forma Adjustments			
6 7	Total Pro Forma Adjustments			
8	fotal FTO Forma Aujustitionio	<u> </u>		
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10		-	-	
11	PSC Depr Rate Correction	1,014	1,592	
12	Total 2007 Adjustments	1,014	1,592	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-		
17				
18	ACQUISITION ADJUSTMENTS			
19	Not Applicable	-	-	
20	ACCUMULATED AMORT, OF ACQ. ADJUSTMENTS			
21 22	Not Applicable	_	-	
23	Ποι Αρμικαυίε			
24	ADVANCES FOR CONSTRUCTION			A-16
25	Not Applicable	-	-	
26	· · · · · · · · · · · · · · · · · · ·			
27	WORKING CAPITAL ALLOWANCE			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	55,433	55,094	
30				
31		04 997	01 460	
32	Deferred Rate Case Expense	21,327	21,163	

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

### Florida Public Service Commission

Zephyr Shores	Schedule:	A-4
Docket No. 080121-WS	Page:	1 of 2
Historical Test Year Ending December 31, 2007	Preparer:	R Griffin

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

	(1)	(2)	(3)
		Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	alances for this system begin June 30, 2004 in		
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		
-			
	1998		
	Additions		
11	Retirements		
	Adjustments		
13	12/31/98 Balance		
	1999		
14	Additions		
	Retirements		
	Adjustments		
17	12/31/99 Balance		
	0000		
40	2000		
	Additions		
	Retirements		
	Adjustments		· · · · · · · · · · · · · · · · · · ·
21	12/31/00 Balance		
	2001		
22	Additions		
23	Retirements		
24	Adjustments		

# Florida Public Service Commission

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

### Zephyr Shores Docket No. 080121-WS Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments	<u></u>	<u> </u>
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	228,284	341,841
	2004		
34	Additions	0	0
35	Retirements	0	0
36	Adjustments	<u>(1)</u>	0
37	12/31/04 Balance	228,283	341,841
	2005		
38	Additions	0	0
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	228,283	341,841
	2006		
42	Additions	15,368	3,176
43	Retirements	(6,399)	0
44	Adjustments	0_	0
45	12/31/06 Balance	237,252	345,017
	2007		
46	Additions	8,391	8,363
47	Retirements	(4,273)	(896)
48	Adjustments	0	0
49	Allocations	34,149	33,887
50	12/31/07 Balance	275,519	386,370

Supporting Schedules: A-5, A-6

-

.....

-

-

-

Schedule of Water Plant in Service By Primary Account Test Year Average balance Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Historical 2007 & Pro Forma

 $\sim$ 

~

-

~

### Florida Public Service Commission

Schedule:	A-5
Page:	1 of 3
Preparer:	R Griffin/J Guastella

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

		(1)		(3) al Test Ye	(4) ar 2007	(5) Pro For	(6) ma Adjust	
Line	Acct		Adjusted	Non-Us	ed & Useful		Non-Us	ed & Useful
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
1		BIBLE PLANT			1			
1 2	301.1	Organization	0	0.000/		<u>^</u>	0.000/	
23	302.1	Franchises	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	1,061	0.00%	0	0	0.00%	0
4 5			0	0.00%	0	0	0.00%	0
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	Ō	0.00%	ō.	õ	0.00%	õ
8	305.2	Collect. & Impound Reservoirs	0	0.00%	ō	õ	0.00%	Õ
9	306.2	Lake, River & Other Intakes	Ō	0.00%	ō	Õ	0.00%	õ
10	307.2	Wells & Springs	8,602	0.00%	ő	Ö	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	Ō	Ō	0.00%	Ő
12	309.2	Supply Mains	23,475	0.00%	0	Ő	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	o	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	Ō	0	0.00%	Ō
15	339.2	Other Plant & Misc. Equipment	0	0.00%	o	Ō	0.00%	Ō
16	WATER	TREATMENT PLANT	-			-		-
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	39,501	0.00%	o	0	0.00%	0
19	311.3	Pumping Equipment	22,136	0.00%	o	0	0.00%	Ō
20	320.3	Water Treatment Equipment	1,141	0.00%	o	Ō	0.00%	Ő
21	339.3	Other Plant & Misc. Equipment	0	0.00%	Ó	Ō	0.00%	0
22		MISSION & 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	63,092	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	50,213	0.00%	0	0	0.00%	0
28	333.4	Services	2,015	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	29,402	0.00%	0	76,018	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33	GENER	AL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	3,045	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	26,209	0.00%	0	8,072	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	.0
46	тот	AL	269,892	-		84,090	-	0
	1011		209,002	_	<u> </u>	0-1,030	_	

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

. . . . . . . .

Florida Public Service Commission

Schedule: A-5 2 of 3 Page: 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.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
ine <u>lo.</u>	Acct No.	Account Name	Prior Year 12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
1	INTANG	BIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1.061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURC	E OF SUPPLY & PUMPING PLANT														
	303.2	Land & Land Rights	٥	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	Ð	0	0	0	0	0	0	0
8	305.2	Collect, & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	D	0	0	0	0	0
10	307.2	Weils & Springs	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	8,602	B,602
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	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475	23,475
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER	TREATMENT PLANT												_		•
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	. 0	0	0	0
18	304.3	Structures & Improvements	39,501	39,501	39,501	39,501	39,501	39,501	39,501	39,501	39,501	39,501	39,501	39,501	39,501	39,501
19	311.3	Pumping Equipment	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136
	320.3	Water Treatment Equipment	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141
	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANS	MISSION & DISTRIBUTION PLANT													-	•
	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	. 0	U
	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	63,092
26	330.4	Distr. Reservoirs & Standpipes	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	63,092	50,213
	331.4	Transm. & Distribution Mains	46,826	50,028	50,028	50,028	50,028	50,028	50,131	50,944	50,944	50,944	50,944	50,944	50,944	2,015
28	333.4	Services	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,013
29	334.4	Meters & Meter Installations	29,402	29,402	29,402	29,402	29,402	29,402	29,402	29,402	29,402	29,402	29,402	29,402	29,402 0	29,402
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	U	0	0
	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	U	U	U	Ŭ
33		AL PLANT		_	_		-	_			•	0	•	0	0	0
	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	Ű	0	0	0 1
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	U O	0	0	ñ
36	340.5	Office Furniture & Equipment	0	0	0	0	0	D	0	0	0	U O	v	0	0	ň
37	340.51	Computer Equipment	0	0	0	0	U	0	U	0	U	0	0	0	0	ň
	341.5	Transportation Equipment	0	0	0	0	0	0	U	0	U	0	0	0	0	ŏ
39	342.5	Stores Equipment	0	0	0	0	U	U	U	U	0	ő	0	ŏ	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	Ű	U	0	U	0	0	0	0	0	ő
41	344.5	Laboratory Equipment	0	0	0	U	0	0	0	0	v v	0	0	ň	0	ŏ
	345.5	Power Operated Equipment	0	d	0	U 0	U 0	0	0	0	0	0	0	0	0	ถ้า
	346.5	Communication Equipment	0	0	0	•	U 0	0	U O	0	0	0	0	0	ŏ	ñ
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	ő	0	ň	0	ő
45	348.5	Other Tangible Plant	0	0	0	0	-		•	Ŭ			v			
46	тот	AL	237,252	240,454	240,454	240,454	240,454	240,454	240,556	241,370	241,370	241,370	241,370	241,370	241,370	240,638
47		Subtotal Land & Land Rights	0	0	0	a	0	0	0	0	n	0	0	0	0	0

printed 5/16/2008 3:43 PM

12

Schedule of Water Plant in Service By Primary Account Test Year Average balance Zephyr Shores 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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Average Balance
1	INTANG	BIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	n
	302.1	Franchises	1,061	1,061	1,061	1,061	1.061	1.061	1,061	1,061	1.061	1,061	1.061	1,061	1,061	1.061
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	,,001	1,001	1,001	7,001	1,001
5	SOURC	E OF SUPPLY & PUMPING PLANT				-	-	-	•	•	•		v	U	U	0
	303.2	Land & Land Rights	0	0	0	0	O	0	0	0	O	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	Ó	Ō	ō	Ō	ō	Ő	õ	õ	ŏ	õ	0	
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	Ō	0	õ	0	ñ	ň	0	0	
9	306.2	Lake, River & Other Intakes	0	0	0	0	Ō	Ő	Ð	õ	õ	õ	õ	0	0	0
	307.2	Wells & Springs	8,602	8,602	8,602	8.602	8,602	8,602	8.602	8.602	8,602	8,602	8,602	8,602	8,602	8,602
11	308.2	Infiltration Galieries & Tunnels	. 0	0	0	0	0	0	0	0,002	0	0,001	0,002	0,002	0,002	0,002
12	309.2	Supply Mains	23,475	23,475	23 475	23.475	23.475	23.475	23,475	23,475	23.475	23,475	23,475	23.475	23.475	23.475
13 .	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	,0	20,110	20,-10	10,410	20,410	20,470
14 🔅	311.2	Pumping Equipment	0	0	0	0	ō	Ū.	õ	ō	ŏ	ŏ	õ	0	0	
15 🔅	339.2	Other Plant & Misc. Equipment	0	Ō	Ō	Ď	ō	ō	õ	ŏ	ő	ň	ő	0	0	0
16	WATER	TREATMENT PLANT		-	-	-	-	-	•	•	v	Ŷ	0	Ŭ	U	0
17	303.3	Land & Land Rights	0	0	0	0	0	0	a	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	39,501	39,501	39.501	39.501	39.501	39,501	39,501	39,501	39,501	39,501	39.501	39.501	•	39,501
19	311.3	Pumping Equipment	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22,136	22.136	22,136	22.136	22,136	39,501	
	320.3	Water Treatment Equipment	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	22,136	22,136
	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	1, 141	0	0	0	1,141	1,141	1,141	1,141	1,141
		ISSION & DISTRIBUTION PLANT	•	v	v	v	v	v	v	0	v	U	U	U	0	0
	303.4	Land & Land Rights	0	0	0	0	0	n	0	0	0	0	n	•		_
	304.4	Structures & Improvements	ő	ő	ŏ	ő	ő	0	0	ů 0	0	0	0	0	0	0
	311.4	Pumping Equipment	ŏ	õ	ŏ	ŏ	ŏ	ŏ	ő	0	0	0	0	0	0	0
	330.4	Distr. Reservoirs & Standpipes	63.092	63.092	63.092	63.092	63.092	63.092	63,092	63.092	63.092	•		0	0	0
	331.4	Transm. & Distribution Mains	46,826	50,028	50,032	50.028	50,032	50.028	50,131	50,944		63,092	63,092	63,092	63,092	63,092
	333.4	Services	2.015	2.015	2.015	2.015	2.015	2.015	2.015	2.015	50,944	50,944	50,944	50,944	50,944	50,213
	334.4	Meters & Meter Installations	29,402	29.402	29.402	2,015	29,402				2,015	2,015	2,015	2,015	2,015	2,015
	335.4	Hydrants	29,402	29,402	29,402	29,402	29,402 D	29,402	29,402	29,402	29,402	29,402	29,402	29,402	29,402	29,402
	336.4	Backflow Prevention	0	ů ů	0	0	0	0	0	0	0	0	0	0	0	0
	339.4	Other Plant & Misc. Equipment	0	0	Ů	0	0	· 0	0	0	0	0	0	0	0	0
		AL PLANT	0	U	U	0	U	U	0	0	0	0	0	0	0	0
	303.5	Land & Land Rights		•		•			-							
	304.5	Structures & Improvements	0	0 3.005	0 3.005	0	0	0	0	0	0	0	0	0	0	0
	340.5	Office Furniture & Equipment	2,946 0	,		3,005	3,005	3,077	3,077	3,077	3,077	3,077	3,077	3,077	3,077	3,045
			•	0	0	0	0	0	0	0	0	0	0	0	0	0
		Computer Equipment	20,703	21,657	23,597	23,873	24,563	25,094	25,937	26,495	28,211	29,276	29,534	30,702	31,072	26,209
	941.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	342.5	Stores Equipment	0	0	0	0	0	0	0	0	Û	0	0	0	0	0
	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	45.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	347.5	Miscellaneous Equipment	0	0	0	0	Ð	0	0	0	0	0	0	0	Ō	0
45 :	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	Ō	Ō	ŏ
46	TOTA	NL.	260,901	265,116	267,056	267,332	268,022	268,625	269,570	270,942	272,658	273,723	273,981	275,149	275,519	269,892
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0		0

Schedule of Sewer Plant in Service By Primary Account
Test Year Average balance
Zephyr Shores
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Historical 2007 & Pro Forma

(1)

### Florida Public Service Commission

Schedule: A-6 1 of 3 Page:

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 (1) (2) (3) (4) (5) (6) (7) (5) (6) (7) Pro Forma Adjustments

-

-

--

ine	Acct		Adjusted	Non-Us	ed & Useful		Non-Us	sed & Useful	
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount	
1	INTANG	IBLE PLANT		_		-			
2	351.1	Organization	2,695	0.00%	0	0	0.00%	0	
3	352.1	Franchises	503	0.00%	0	0	0.00%	0	
4	<b>389</b> .1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	
5	COLLEC	TION PLANT							
6	353.2	Land & Land Rights	43,036	0.00%	0	0	0.00%	0	
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	
9	360.2	Collection Sewers - Force	133,611	0.00%	0	0	0.00%	0	
10	361.2	Collection Sewers - Gravity	3,349	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	1,304	0.00%	0	0	0.00%	0	
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	
6		I PUMPING PLANT							
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	
8	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	
9	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	
20		Receiving Wells	29,781	0.00%	0	0	0.00%	0	
1	371.3	Pumping Equipment	2,330	0.00%	0	0	0.00%	0	
2		Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	
23	TREATM	IENT AND DISPOSAL PLANT							
24	353.4	Land & Land Rights	1,348	0.00%	0	0	0.00%	0	
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	
9	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	
0	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	
31	RECLAI	MED 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%	o j	0	0.00%	0	
35	371.5	Pumping Equipment	128,156	0.00%	0	0	0.00%	0	
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	
88	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	
9	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	
0	RECLAI	MED WATER DISTRIBUTION PLANT				1			
1	352.6	Franchises	0	0.00%	0	0	0.00%	0	
2	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	
3	354.6	Structures & Improvements	D	0.00%	0	0	0.00%	0	
4	355.6	Power Generation Equipment	Ó	0.00%	0	0	0.00%	0	
5	366.6	Reuse Services	Ō	0.00%	0	0	0.00%	0	
6	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	
	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	
8	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	
9	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	
0	<b>GENER</b>	AL PLANT							
1	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	
2	354.7	Structures & Improvements	3,022	0.00%	Ō	Ō	0.00%	Ō	
3	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	
4	390.71	Computer Equipment	26,007	0.00%	Ō	8,010	0.00%	0	
5	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	
6	392.7	Stores Equipment	Ō	0.00%	0	Ō	0.00%	0	
7	393.7	Tools, Shop & Garage Equipment	846	0.00%	Ō	ō	0.00%	0	
8	394.7	Laboratory Equipment	0	0.00%	ō	ō	0.00%	· Ō	
9	395.7	Power Operated Equipment	Ő	0.00%	ō	0	0.00%	Ō	
õ	396.7	Communication Equipment	õ	0.00%	ŏ	Ő	0.00%	ō	
i1	397.7	Miscellaneous Equipment	ů 0	0.00%	ŏ	ŏ	0.00%	Ő	
52	398.7	Other Tangible Plant	ő	0.00%	ő	ŏ	0.00%	Ő	
-			v	0.0070	Ĩ			· ·	
3	тоти	NI .	375,988		0	8,010	-	0	

(2) (3) (4) Historical Test Year 2007

printed 5/16/2008 3:43 PM

Heidel I. P. Mergel Desmitter 11, 200 mergel and a statement for Severe Part 1 Server by primary account of werd mergel and the statement of the Severe Part 1 Server by primary account of werd mergel and the statement of the Severe Part 1 Server by primary account of werd mergel and the statement of the Severe Part 1 Server by primary account of werd mergel and the statement of the Severe Part 1 Server by primary account of werd mergel and the statement of the Severe Part 1 Server by primary account of werd mergel and the statement of the Severe Part 1 Server by primary account of werd mergel and the statement of the Severe Part 1 Server by primary account of werd mergel and the statement of the Severe Part 1 Severe by primary account of werd mergel and the statement of the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel and the Severe Part 1 Severe by primary account of werd mergel a		Shores No. 08012	e balance 21-WS										Schedule:	A-6			
Her Act         Chi Boli (19)         Chi Boli (2)	listorica	al Test Yea	er Ending December 31, 2007	Explanation: P	rovide the mor	th ending Per	Books balanc	es for Sewer P	lant in Service	by primary acc	count for each		Prenaror	R Griffin/I Cup	stella ance for the o	tion waar	
No.         Account Interm         12/202         Marry         Account Interm         Acc	Ine	Acet	(1)	(2)													(15)
1         1         2         3	No.	No.			Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	12/2207	Average Balance
3         33.21         Tendetare         163         1													<u> </u>		1404	12/2.01	oatarice
4         38.6         Other Plant Alm.C. Explorement         0         10																	2,69
Constraint         43.03	4 38	39.1 Oth	her Plant & Misc. Equipment														50:
j         State         Sta												-	-	Ū.	v	v	
8         355.2         Tower Concentine Laptormat         0 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>,</td><td></td><td></td><td></td><td></td><td></td><td></td><td>43,03</td></th<>										,							43,03
9         95         2010         112,701	8 35	5.2 Po		•	-		-	-	-	-	•	-			-		
10         13.40         3.440         3.340         3.340         3.340         3.340         3.340         3.346         3.								132,701		-	-		-		-		133,61
12         393.2         Bandon to Classionen         1,304								3,349						3,349			3,34
33         33         34         1         Mail         Mail <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>*</td> <td></td> <td>•</td> <td></td> <td>•</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>1</td>				-		-	*		•		•	-	-		-	-	1
14         14         1		4.2 Flo	w Measuring Devices														1,30-
9 STEM FURPHING PLANT         0				-		-	o	0			٥	õ	ō	ō	-	-	
17       353.3       Land & Leen Frighten       0<				0	0	0	0	0	D	0	0	0	0	0	0	0	1
16         Start. Lores & Inginversion         0	17 35	3.3 Lar	nd & Land Rights	0	0	0	٥	ů	0	n	n	٥	n	0	•		
33         Provide         0<				•		Ō	-	-		-	-	-				-	, (
21         97.13         Pumple Equipment         23.30         2.30						•		•			+	-	-	-		ō	1
22         38.3         Other Peak & Mexic: Equipment         0        <			noina Equipment														29,78
23         THEAT MAID DISPOSAL PLANT         0 </td <td></td> <td>9.3 Oth</td> <td>er Plant &amp; Misc. Equipment</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2,330</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2,33(</td>		9.3 Oth	er Plant & Misc. Equipment						2,330								2,33(
22         334.4         Structures & Improvements         Long         L									-	•	-	, v	Ŷ		v	Ű	
28         State         Power Generation Equipment         0 </td <td></td> <td>3.4 Lan 4.4 Stri</td> <td></td> <td>1,348</td> <td>1,348</td> <td>1,348</td> <td>1,341</td>		3.4 Lan 4.4 Stri												1,348	1,348	1,348	1,341
27         304         Transmet & Disposi Equipment         0 </td <td>26 35</td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>•</td> <td></td> <td>(</td>	26 35				-	-	-	-			-	-		-	•		(
28 381.4 Part Severs 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0.4 Trea		•	-		~	•	-	-		-	-	-	-	•	(
30         384         Other Plant & Mac. Engloment         0 </td <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>•</td> <td>•</td> <td>-</td> <td></td>				-		-	-		-	-	-		-	•	•	-	
11       RECLAMED WATER TREATMENT       0<					-		-	-	•	-	•	-	-	0	Ō	õ	č
22       33.5.5       Land & Land Aghink       0 </td <td></td> <td></td> <td></td> <td>Ű</td> <td>U</td> <td>U</td> <td>C</td> <td>0</td> <td>0</td> <td>C</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>C</td> <td>C</td>				Ű	U	U	C	0	0	C	0	0	0	0	0	C	C
33       35.5       Structures & improvements       0 <t< td=""><td>32 35</td><td>3.5 Lan</td><td>d &amp; Land Rights</td><td>0</td><td>0</td><td>0</td><td>0</td><td>٥</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>٥</td><td>0</td><td>0</td></t<>	32 35	3.5 Lan	d & Land Rights	0	0	0	0	٥	0	0	0	0	0	0	٥	0	0
33       37.15       Pumping Equipment       128,156 <td></td> <td></td> <td></td> <td>-</td> <td>•</td> <td>-</td> <td></td> <td>-</td> <td>•</td> <td>•</td> <td>Ó</td> <td>Ō</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>0</td>				-	•	-		-	•	•	Ó	Ō		-	-	-	0
38       37.4       Reuse Distribution Reservoirs       0				•	-	-	-	-	-	•	-	•		•	-	-	0
73       30.5       Treatment & Disposal Equipment       0																	128,156
39       3915       Plant Sewers       0		0.5 Trea	atment & Disposal Equipment	ō	•	-				-			-	-	-		0
10       RECLAMED WATER DISTRIBUTION PLANT       0				-	-	-	-	_	-		-	+		ŏ	-		ő
11 322.6       Franchises       0			WATER DISTRIBUTION PLANT	D	U	G	O	0	0	0	0	0	0	0	0	0	0
12       353.6       Land & Land Rights       0 <td></td> <td></td> <td></td> <td>a</td> <td>0</td> <td>0</td> <td>0</td> <td>٥</td> <td>0</td> <td>Û</td> <td>0</td> <td>n</td> <td>٥</td> <td>0</td> <td></td> <td>•</td> <td>n</td>				a	0	0	0	٥	0	Û	0	n	٥	0		•	n
3 39-8.       Structures & Improvements       0				-	-	Ó	Ō	Ō	-	-	-	•	-		-	•	U Č
15       386.6       Reuse Services       0						•	•	-	-	-	-	_	-	û		-	õ
16       367.8       Reuse Meters & Meter instaliations       0 <td></td> <td></td> <td></td> <td>Ŭ</td> <td>•</td> <td>-</td> <td>•</td> <td></td> <td>•</td> <td>•</td> <td>•</td> <td>-</td> <td>-</td> <td>-</td> <td>•</td> <td>•</td> <td>0</td>				Ŭ	•	-	•		•	•	•	-	-	-	•	•	0
17       371.6       Pumping Equipment       0 <td>6 367</td> <td>7.6 Reu</td> <td></td> <td>õ</td> <td>4</td> <td>•</td> <td>+</td> <td>-</td> <td>*</td> <td>•</td> <td></td> <td>-</td> <td>-</td> <td>•</td> <td>•</td> <td></td> <td>0</td>	6 367	7.6 Reu		õ	4	•	+	-	*	•		-	-	•	•		0
19       389.6       Other Plant & Misc. Equipment       0			nping Equipment	-		0	Ō	ō	ō	ō	ō	ŏ	-		-	-	0
S0       GENERAL PLANT       G		5.6 Reu	nse Transmission & Distr. Sys.	•	•	-	-	-	•	-			-	0	ō	-	ŏ
51       353.7       Land & Land Rights       0 <td></td> <td></td> <td></td> <td>0</td> <td>U</td> <td>Û</td> <td>U</td> <td>Q</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>٥</td> <td>0</td>				0	U	Û	U	Q	0	0	0	0	0	0	0	٥	0
22       354.7       Structures & Improvements       0       <	i 353	3.7 Lan		0	0	0	0	0	0	0	0	o	0	0	0	0	n
44       390.71       Computer Equipment       0 </td <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>0</td> <td>•</td> <td>-</td> <td>-</td> <td>-</td> <td>•</td> <td>•</td> <td>0</td>				-		-	-	-	-	0	•	-	-	-	•	•	0
3 91.7       Transportation Equipment       0 <t< td=""><td></td><td></td><td></td><td>•</td><td>-</td><td>-</td><td>_</td><td></td><td>-</td><td>•</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>•</td><td>ō</td></t<>				•	-	-	_		-	•	-	-	-	-	-	•	ō
392.7       Stores Equipment       0					•	-	-	-	-	-	-	_	-	-	-	-	0
77       393.7       Tools, Shop & Gerage Equipment       846	6 392	2.7 Stor	es Equipment	ŏ	•	-	-	-	•	-					-	-	0
36       394.7       Laboratory Equipment       0<					•.•						846	846		-		-	846
398.7         Communication Equipment         0<				•	-	-	-		-	-	-	-	-	0	0	0	0
11 397.7       Miscellaneous Equipment       0       <				-	•	•	•	-	•	v	-	-	-	-	-	-	0
12         398.7         Other Tangible Plant         0 <td>1 397</td> <td>7.7 Misc</td> <td>cellaneous Equipment</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>•</td> <td>•</td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td>0</td>	1 397	7.7 Misc	cellaneous Equipment	-	-	-	-		-	•	•	-	-				0
	2 396	3.7 Othe	er Tangible Plant	٥	0	0	0			Ó			-	-			0
	а -	TOTAL		346 047	346 040	3/8 5/5	246 040	246 414	346.040	346.040	516 A 1A	0107.02					
															352,483	352,483	346,959
																44,384	44,384

Schedule of Sewer Plant in Service By Primary Account Test Year Average balance Zephyr Shores

Docket No. 080121-WS

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

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.

(1) Acct	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep .	Oct	Nov	12/2007	Balance
INTANGIBLE PLANT				0.005	2.695	2.695	2,695	2,695	2,695	2.695	2,695	2,695	2,695	2,69
351.1 Organization	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	2,695	503	503	503	503	54
352.1 Franchises	503	503	503 0	503	503		503	0	0	0	0	0	0	
389.1 Other Plant & Misc. Equipment	0	0	u	û	u	U U	U	Ū	v	•	•			
COLLECTION PLANT	42.026	43,036	43.036	43.036	43.036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,036	43,0
353.2 Land & Land Rights	43,036	43,030		43,030	43,036	43,030	40,000	40,000	-0,000	0	٥	0	0	
354.2 Structures & Improvements	0	0	0	0	õ	0	ů.	กั	ŏ	õ	Ó	0	0	
355.2 Power Generation Equipment	•	-	132,701	132.701	132.701	132,701	132,701	132,701	132,701	132.701	132,701	139,135	139,135	133,6
360.2 Collection Sewers - Force	131,669	132,701		3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,3
361.2 Collection Sewers - Gravity	3.349 n	3,349 0	3,349	3,349	3,349	3,349	3,545	0,040	0,010	0	0	0	0	
362.2 Special Collecting Structures	•	1,304	1.304	1.304	1,304	1,304	1,304	1.304	1,304	1,304	1,304	1,304	1,304	1,3
363.2 Services to Customers	1,304	1,304	1,304	1,504	0,00	1,004	.,	0	0	0	0	0	0	
364.2 Flow Measuring Devices	0	0	ŏ	0	ő	ő	ő	ŏ	ŏ	0	Ó	0	0	
365.2 Flow Measuring Installations	0	-	ő	ő	ő	ŏ	ő	õ	ō	Ō	0	0	0	
389.2 Other Plant & Misc. Equipment	0	C	v	0	Ŭ	0	Ū	U U		•				
SYSTEM PUMPING PLANT	0	0	n	Ó	0	0	٥	n	0	0	0	0	Ó	
353.3 Land & Land Rights		•	0	0	ů	ő	ő	ő	ō	õ	0	0	0	
354.3 Structures & Improvements	0	0	•	0	ŏ	ů	ň	õ	õ	ō	Ō	0	0	
355.3 Power Generation Equipment	0	0	0	-	29,781	29.781	29,781	29,781	29.781	29,781	29,781	29,781	29,781	29
370.3 Receiving Wells	29,781	29,781	29,781	29,781	2,330	29,781	2,330	2,330	2,330	2,330	2,330	2,330	2,330	2
371.3 Pumping Equipment	2,330	2,330	2,330	2,330	2,330	2,330	2,330	2,330	2,000	2,000	0	0	0	
389.3 Other Plant & Misc. Equipment	0	0	0	U	v	0	v	•	•	·	•	-		
TREATMENT AND DISPOSAL PLANT					4 9 4 9	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1
353.4 Land & Land Rights	1,348	1,348	1,348	1,348	1,348 0	1,340	1,340	1,348	1,340	-,,0	,,040	0	0	
354.4 Structures & Improvements	0	0	0	0	u a	0	ů Ú	ŏ	ŏ	ů	ñ	õ	Ó	
355.4 Power Generation Equipment	Ó	0	0	•	-	•	0	ő	0	ů	ถ้	ō	Ō	
380.4 Treatment & Disposal Equipment	0	0	0	0	0	0	u a	0	ő	ŏ	ŏ	ň	õ	
381.4 Plant Sewers	0	Ó	0	0	0	0	•	•	0	ő	0	ő	ō	
382.4 Outfall Sewer Lines	0	0	0	0	0	0	o	Ŭ C	0	0	ő	ň	ñ	
389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	Ų	v	U	v		v	
RECLAIMED WATER TREATMENT PLANT						-		-	٥	٥	0	0	0	
353.5 Land & Land Rights	0	0	0	C	0	0	0	0	0	0 0	ő	ň	ő	
354.5 Structures & Improvements	0	0	Q	0	0	0	0	0	-	0	0	0	0	
355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0		128,156	128,156	128,156	128
371.5 Pumping Equipment	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156	128,156 0	126,156	120,100	120,100	
374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	U O	Ů	0	0	0	
380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	•	U O	0	0	õ	
381.5 Plant Sewers	0	0	0	0	0	0	0	a	0	-	0	0	0	
389.5 Other Plant & Misc. Equipment	0	0	Ó	0	0	0	0	0	0	0	U	U		
RECLAIMED WATER DISTRIBUTION PLANT											•	٥	0	
352.6 Franchises	Ó	0	0	0	0	0	0	0	0	0	0	0	0	
353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.6 Structures & Improvements	0	0	0	0	0	0	0	٥	o	0	0	•	U Ú	
355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
366.6 Reuse Services	0	0	0	0	0	Û	Û	0	0	0	0	0	0	
367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	U Ú	0	
375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	Û	0	0	0	Ó	0	0	-	0	
389.6 Other Plant & Misc. Equipment	Ó	0	C	0	0	0	0	0	0	0	0	0	0	
GENERAL PLANT										-		•		
353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.7 Structures & Improvements	2,923	2,982	2,982	2,982	2,982	3,054	3,054	3,054	3,054	3,054	3,054	3,054	3,054	
390.7 Office Furniture & Equipment	0	0	0	0	٥	0	0	0	0	Ó	0	0	0	
390.71 Computer Equipment	20,544	21,490	23,416	23,689	24,375	24,901	25,737	26,291	27,994	29,051	29,307	30,467	30,833	
391.7 Transportation Equipment	0	0	0	0	C	o	0	0	0	0	0	0	0	
392.7 Stores Equipment	ō	ō	ō	0	0	0	0	0	0	0	0	0	0	
393.7 Tools, Shop & Garage Equipment	846	846	846	846	846	846	846	846	846	846	846	846	846	
394.7 Laboratory Equipment	Ō	0	0	0	0	0	0	0	0	0	0	0	0	
395.7 Power Operated Equipment	õ	õ	Ō	Ō	0	0	0	0	0	0	0	0	0	
396.7 Communication Equipment	č	ō	ō	0	0	0	0	0	0	0	0	0	0	
397.7 Miscellaneous Equipment	ŏ	č	ŏ	ō	0	0	0	0	0	0	0	0	0	
398.7 Other Tangible Plant	ő	ŏ	ō	õ	ō	ō	0	0	0	0	o	0	D	
TOTAL	368,484	370,521	372,446	372.720	373,406	374,003	374,840	375,394	377,096	378,153	378,410	386,004	386,370	3
						44,384	44,384	44,384	44,384	44,384	44,384	44,384	44,384	
Subtotal Land & Land Rights	44.384	44,384	44,384	44,384	44,384	44,304	44,304	44,004						

1 1 •

### Non-Used and Useful Plant - Summary

-

~

### Florida Public Service Commission

Zephyr Shores	Schedule:	A-7
Docket No. 080121-WS	Page:	1 of 1
Historical Test Year Ending December 31, 2007	Preparer:	J Guastella
Historical 2007 & Pro Forma	•	

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

	(1)	(2) Historical Test Year	(3) Pro Forma 1	(4) Test Year	(5)
Line No.	Description	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
	Water				
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	0	0	0	
	Sewer				
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	0	0	0	

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

### Florida Public Service Commission

Zephyr Shores	Schedule:	A-8
Docket No. 080121-WS	Page:	1 of 2
Historical Test Year Ending December 31, 2007	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.

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

18

printed 5/16/2008 3:43 PM

.

### Florida Public Service Commission

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

Zephyr Shores
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

-

~

~ .

-ø  $\sim$ 

ø -

--

--

-

-\_ \_

-

-

	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		······
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	(7,576)	116,148
	2004		
34	Additions	3,633	6,677
35	Retirements	0	0
36	Adjustments	(19,681)	(56,826)
37	12/31/04 Balance	(23,624)	65,999
	2005		
38	Additions	3,633	6,677
39	Retirements	0	0
40	Adjustments	0	2
41	12/31/05 Balance	(19,991)	72,678
	2006		
42	Additions	5,008	8,585
43	Retirements	(1,503)	0
44	Adjustments	23,511	62,531
45	12/31/06 Balance	7,025	143,794
	2007		10.010
46	Additions	7,799	12,942
47	Retirements	(4,273)	(896)
48	Adjustments	77	0
49 50	Allocations	6,290	6,241
50	12/31/07 Balance	16,918	162,081

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary AccountFlorida Public Service CommissionTest Year Average balanceSchedule:A-9Zephyr ShoresSchedule:A-9Docket No. 080121-WSPage:1 of 3Historical Test Year Ending December 31, 2007Preparer:R Griffin/J GuastellaHistorical 2007 & Pro FormaFro FormaFreparer

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

		ed and Useful amounts. (1)	(2) Historica	(3) I Test Ye	(4) ar 2007	(5) Pro Fon	(6) na Adjust	(7) ments
Line	Acct		Adjusted		ed & Useful		Non-Use	d & Useful
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
-1								
1 2	301.1	Organization	0	0.00%	0	0	0.00%	0
2	302.1	Franchises	452	0.00%	ŏ	õ	0.00%	0 0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	ŏ	õ	0.00%	õ
5		E OF SUPPLY & PUMPING PLANT	Ū	0.00,0	Ť	5		-
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	ō	0.00%	0	Ō	0.00%	0
8	305.2	Collect. & Impound Reservoirs	Ō	0.00%	Ő	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	Ō	0.00%	0
10	307.2	Wells & Springs	(6,030)	0.00%	Ó	Ő	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	Ō	0	0.00%	0
12	309.2	Supply Mains	9,994	0.00%	0	Ō	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	Ō	0.00%	0
14	311.2	Pumping Equipment	Ō	0.00%	o	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		TREATMENT PLANT			1			
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	(5,650)	0.00%	o	0	0.00%	0
19	311.3	Pumping Equipment	(6,337)	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	(16,956)	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	Ó	0.00%	0	0	0.00%	0
22	TRANS	MISSION & 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	14,205	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	13,265	0.00%	0	0	0.00%	0
28	333.4	Services	851	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	3,764	0.00%	0	(25,705)	0.00%	0
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		AL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	313	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	3,587	0.00%	0	28	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46	тоти		11,458			(25,677)	_	0

20

printed 5/16/2008 3:43 PM

\_

-

-

-

-

-

-

ی۔ ب

۔ ر

-

-

-

-

-

 Schedule of Water Accumulated Depreciation By Primary Account
 Fiorida Public Service Commission

 Test Year Average balance
 Zaphyr Shores
 Schedule: A-9

 Docket No. 080121-WS
 Schedule: A 2 3
 Page: 2 of 3

 Historical Test Year Ending December 31, 2007
 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 Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	วันก	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
	SIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	438	441	443	445	447	450	452	454	456	458	461	463	465	452
4 339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 SOURC 6 303.2	E OF SUPPLY & PUMPING PLANT	_	-	_											
7 304.2	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 307.2	Wells & Springs	(6,174)	(6,150)	(6,126)	(6,102)	(6.078)	(6,054)	(6,030)	0 (6,007)	0	0	0	0	0	0
11 308.2	Infiltration Galleries & Tunnels	(0,114)	(0,130)	(0,120)	(0,102)	(0,010)	(0,004)	(0,030)	(0,007) (0	(5,983) 0	(5,959) 0	(5,935)	(5,911)	(5,887)	(6,030)
12 309.2	Supply Mains	9,658	9.714	9,770	9,826	9,882	9,938	9.994	10.050	10.105	10,161	0 10,217	0	0	0
13 310.2	Power Generation Equipment	0,000	0,7,14	0	0	3,002	3,350 0	3,834 0	10,000	10,103	0,101	10,217	10,273	10,329	9,994
14 311.2	Pumping Equipment	ō	õ	õ	õ	ő	ŏ	ŏ	ő	ő	0	0	0	0	0
15 339.2	Other Plant & Misc. Equipment	ō	ō	ō	ō	õ	ŏ	õ	õ	õ	ő	ñ	Ň	0	0
16 WATER	R TREATMENT PLANT					-	-		· ·	v	v	Ū	0	Ű	0
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 304.3	Structures & Improvements	(6,267)	(6,164)	(6,061)	(5,958)	(5,856)	(5,753)	(5,650)	(5,547)	(5,444)	(5.341)	(5,238)	(5,135)	(5,033)	(5,650)
19 311.3	Pumping Equipment	(6,891)	(6,798)	(6,706)	(6,614)	(6,522)	(6,430)	(6,337)	(6,245)	(6,153)	(6,061)	(5,968)	(5,876)	(5,784)	(6,337)
20 320.3	Water Treatment Equipment	(16,982)	(16,976)	(16,970)	(16,964)	(16,958)	(16,952)	(16,945)	(16,939)	(16,933)	(16,927)	(16,921)	(16,915)	(16,908)	(16,945)
21 339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	MISSION & 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	Ó	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	13,303	13,445	13,587	13,729	13,871	14,014	14,156	14,298	14,440	14,582	14,724	14,866	15,008	14,156
27 331.4 28 333.4	Transm. & Distribution Mains Services	16,083	13,081	13,178	13,275	13,372	13,469	13,566	12,491	12,589	12,688	12,787	12,886	12,984	13,265
20 333.4	Meters & Meter Installations	826	830	835	839	843	847	851	856	860	864	868	872	877	851
30 335.4	Hydrants	3,029	3,152	3,274 0	3,397 0	3,519 0	3,642	3,764	3,887	4,009	4,132	4,254	4,377	4,499	3,764
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	Û
32 339.4	Other Plant & Misc. Equipment	0	ő	0	0	0	0	0	0	0	0	o	0	0	0
	AL PLANT	v	v	U	0	0	U	0	U	U	0	0	0	0	0
34 303.5	Land & Land Rights	n	0	n	0	٥	n	n	n	0	0	0	٥		•
35 304.5	Structures & Improvements	ő	ő	ň	õ	ň	ň	ň	0	ő	ő	ő	0	0	0
36 340.5	Office Furniture & Equipment	ő	ő	õ	ő	ŏ	ő	ŏ	ő	ň	ŏ	0	U 0	Ű	Ů
37 340.51	Computer Equipment	ō	õ	õ	õ	õ	õ	ŏ	ň	ő	Ő	0	0	Ű	0
38 341.5	Transportation Equipment	Ó	ō	ō	ō	õ	õ	ō	õ	ő	0	ŏ	0	0	0
39 342.5	Stores Equipment	Ō	ō	0	ō	ō	ō	õ	õ	õ	ŏ	ă	ŏ	0	v v
40 343.5	Tools, Shop & Garage Equipment	Ō	Ō	ō	õ	ō	ō	ō	ō	ŏ	ŏ	ŏ	0	U Ú	0
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	Ō	Ō	ŏ	ŏ	õ	5 0	ŏ
42 345.5	Power Operated Equipment	0	0	0	0	٥	0	0	Û	0	0	ō	õ	õ	ŏ
43 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	Ō	ō	õ	õ
44 347.5	Miscellaneous Equipment	0	0	0	0	0	0	Û	0	0	Ō	ō	õ	õ	ŏ
45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	ō	ŏ	õ
46 TOT/	A1	7,025	4,575	5,224	5,873	6.522	7,171	7.820	7,297	7,947	8,598	9.249	9,900	10.551	7.519

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
Line No.	Acct No.	Account Name	Prior Year Dec-2006	Jan	Feb	Mar	Apr	Мау	Jun	Jut	Aug	Sep	Oct	Nov	Dec-2007	Balance
1		IBLE PLANT														
	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	301.1	Franchises	438	441	443	445	447	450	452	454	456	458	461	463	465	452
	302.1	Other Plant & Misc. Equipment	498			õ	0	0	0	0	0	0	0	0	0	0
		E OF SUPPLY & PUMPING PLANT	v	Ŭ		0	•	-	-							-
			•	0	0	0	0	Ô	0	0	0	0	0	0	0	0
	303.2	Land & Land Rights	0	0	ő	Ő	ő	ñ	0	0	0	0	0	0	0	0
	304.2	Structures & Improvements	0	0	0	ň	ň	ŏ	ō	õ	Ó	0	0	0	0	0
	305.2	Collect & Impound Reservoirs	0	0	0	ŏ	ñ	õ	ő	ō	0	0	0	0	0	0
	306.2	Lake, River & Other Intakes	-	(6,150)	(6,126)	(6,102)	(6,078)	(6,054)	(6,030)	(6,007)	(5,983)	(5,959)	(5,935)	(5,911)	(5,887)	(6,030)
	307.2	Wells & Springs	(6,174)	(0,150) 0	(0,120)	(0,102)	(0,0/0/	(0,004)	(0,000)	0	0	0	0	0	0	0
	308.2	Infiltration Galleries & Tunnels	0	-	9,770	9.826	9,882	9,938	9,994	10,050	10,106	10,161	10,217	10,273	10,329	9,994
	309.2	Supply Mains	9,658	9,714	9,770	9,620 0	3,302	0	0,004	0	0	0	0	Û	0	0
	310.2	Power Generation Equipment	0	0	•	-	0	0	ő	ŏ	ŏ	ō	0	0	0	0
	311.2	Pumping Equipment	0	0	0	0	0	0	0	ő	ŏ	Ő	ō	0	0	0
	339.2	Other Plant & Misc. Equipment	0	Ó	0	0	U	U	v	v	•	-				
		TREATMENT PLANT	_	_		•	•	0	0	0	0	0	0	0	0	0
17	303.3	Land & Land Rights	0	0	0	0	0		(5,650)	(5,547)	(5,444)	(5.341)	(5,238)	(5,135)	(5,033)	(5,650
18	304.3	Structures & Improvements	(6,267)	(6,164)	(6,061)	(5,958)	(5,856)	(5,753)		(6,245)	(6,153)	(6,061)	(5,968)	(5,876)	(5,784)	(6,337
19	311.3	Pumping Equipment	(6,891)	(6,798)	(6,706)	(6,614)	(6,522)	(6,430)	(6,337)			(16,943)	(16,939)	(16,935)	(16,930)	(16,956
20	320.3	Water Treatment Equipment	(16,982)	(16,978)	(16,974)	(16,969)	(16,965)	(16,961)	(16,956)	(16,952)	(16,948) 0	(10,543)	(10,000)	(10,000)	0	
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	Ų	U	0		•	
22	TRANS	MISSION & DISTRIBUTION PLANT							_	_		0	n	0	0	C
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	ő	ŏ	Ċ
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0		0	0	ő	ō
	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	-	14,957	15,108	14,205
	330.4	Distr. Reservoirs & Standpipes	13,303	13,453	13,604	13,754	13,905	14,055	14,205	14,356	14,506	14,656	14,807	14,957	12,984	13,265
	331.4	Transm, & Distribution Mains	16,083	13,081	13,178	13,275	13,372	13,469	13,566	12,491	12,589	12,688	12,787		877	851
	333.4	Services	826	830	835	839	843	847	851	856	860	864	868	872	4,499	3,764
	334.4	Meters & Meter Installations	3.029	3,152	3,274	3,397	3,519	3,642	3,764	3,887	4,009	4,132	4,254	4,377	4,499	0,70
	335.4	Hydrants	0	0	0	0	0	0	0	Û	0	0	0	0	0	
	336.4	Backflow Prevention	ō	0	0	0	0	0	0	0	0	0	0	0	U O	ì
	339.4	Other Plant & Misc. Equipment	0	ō	0	0	0	0	0	0	0	0	0	0	U	· ·
		AL PLANT	-												•	(
	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	31:
	304.5	Structures & Improvements	275	281	287	293	300	306	313	319	325	332	338	345	351	31.
	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	340.5	Computer Equipment	1.493	1,794	2,122	2,453	2,795	3,143	3,503	3,871	4,263	4,670	5,080	5,507	5,939	3,58
		Transportation Equipment	1,-135	1,134	-,	_,0	_,	0	. 0	0	0	0	0	0	0	
	341.5 342.5	Stores Equipment	ň	ő	ŏ	ő	õ	D	0	0	0	0	0	0	0	1
			0 A	ň	ő	ŏ	ō	Ō	0	0	0	0	0	0	Q	
	343.5	Tools, Shop & Garage Equipment	0	ő	ň	ŏ	ŏ	õ	Ō	Ó	0	0	0	0	0	1
	344.5	Laboratory Equipment	0	0	ň	ů 0	0	ō	Ō	0	0	0	0	0	0	
	345.5	Power Operated Equipment	0	0	0	n	ñ	õ	ō	ō	0	0	0	0	0	
	346.5	Communication Equipment	0	0	0	0	õ	ő	ŏ	õ	ō	Ō	0	0	0	
	347.5	Miscellaneous Equipment	0	0	0	0	0	ñ	õ	õ	Ō	0	0	0	0	
45	348.5	Other Tangible Plant	U	-	-	-	-	Ū		-	12,588	13,658	14,732	15,822	16.918	11,45
		TAL .	8,793	6.656	7.646	8.639	9,642	10,652	11,675	11,532	12 548	13 000	14.732	10.022	10,010	

Florida Public Service Commission

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

( (

1

(

- (

(

Schedule of Sewer Accumulated Depreciation By Primary Account Test Year Average balance Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Historical 2007 & Pro Forma

4

~

-

^

-

^

~

\_

~

### Florida Public Service Commission

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

<u> </u>		(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Acat			al Test Yea		Pro For	ma Adjus	
No.	Acct No.	Account Name	Adjusted		d & Useful			ed & Useful
1		BIBLE PLANT	Balance	%	Balance	Amount	%	Amount
2	351.1	Organization	957	0.00%	o	0	0.00%	•
3	352.1	Franchises	265	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	ő	0 0	0.00%	0
5	COLLEC	TION PLANT	•		Ŭ	Ū	0.0070	Ŭ
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & improvements	0	0.00%	0	Ō	0.00%	Ō
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	74,181	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	1,461	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	632	0.00%	0	0	0.00%	0
13 14	364.2 365.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations Other Plant & Misc. Equipment	0 0	0.00%	0	0	0.00%	0
16			U	0.00%	0	0	0.00%	0
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%		0	0.00%	0
19	355.3	Power Generation Equipment	0 0	0.00%	. 0	0	0.00%	0
20	370.3	Receiving Wells	20,309	0.00%	ő	ő	0.00%	ő
21	371.3	Pumping Equipment	151	0.00%	ŏ	õ	0.00%	ō
22	389.3	Other Plant & Misc. Equipment	0	0.00%	Ō	Ō	0.00%	õ
23	TREATM	ENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30 31	389.4	Other Plant & Misc. Equipment MED WATER TREATMENT PLANT	0	0.00%	0	0	0.00%	0
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	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	ő	0	0.00%	0
35	371.5	Pumping Equipment	51,381	0.00%	ő	ů 0	0.00%	ŏ
36	374.5	Reuse Distribution Reservoirs	0	0.00%	ŏ	ŏ	0.00%	õ
37	380.5	Treatment & Disposal Equipment	Ō	0.00%	Ō	Ō	0.00%	Ō
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		MED 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 46	366.6 367.6	Reuse Services Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
40	367.6	Pumping Equipment	0 0	0.00% 0.00%	0	0	0.00% 0.00%	0 0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	ŏ
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	o
50		AL PLANT	5		Ĩ		2.0070	2
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	310	0.00%	0	Ō	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	3,560	0.00%	0	28	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
	393.7	Tools, Shop & Garage Equipment	88	0.00%	0	0	0.00%	0
58 50	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59 60	395.7 396.7	Power Operated Equipment Communication Equipment	0 0	0.00%	0 0	0	0.00%	0 0
61	390.7 397.7	Miscellaneous Equipment	0	0.00% 0.00%	0	0	0.00% 0.00%	0
	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
			5	0.0070	Ŭ	Ŭ	0.0070	5
63	TOT	NL .	153,294	-	0	28		0
				•				

printed 5/16/2008 3:43 PM

### N à

### Florida Public Service Commission

Schedule: A	-10
-------------	-----

Page: 2 of 3 Preparer: R Griffin/J Guastella

Schedule of Sever Accumulated Depreciation By Primary Account Test Year Average balance Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Historical [X] Projected [] Explanation: Pro

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
e Acct No. <u>Account Name</u>	Prior Year Dec-2006	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
INTANGIBLE PLANT													990	957
351.1 Organization	923	928	934	940	945	951	957	962	968	973 268	979 269	985 270	271	26
352.1 Franchises	258	259	260	261	263	264 0	265	266 0	267 Û	∡00 0	209	2,0	Ĩ,	
389.1 Other Plant & Misc. Equipment	0	Û	٥	0	0	U	0	U	U	Ū	v		•	
COLLECTION PLANT	a	0	0	0	0	Ó	ń	0	0	Û	0	0	0	
353.2 Land & Land Rights	0	0	ŏ	ŏ	ŏ	õ	õ	ō	ō	0	0	0	0	
354.2 Structures & Improvements 355.2 Power Generation Equipment	0	ň	ŏ	õ	ŏ	ŏ	ō	ō	0	0	0	0	0	
360.2 Collection Sewers - Force	72,793	72,265	72,634	73,002	73,371	73,740	74,108	74,477	74,845	75,214	75,583	75,969	76,356	74,18
361.2 Collection Sewers - Gravity	1,424	1,430	1,437	1,443	1,449	1,455	1,461	1,468	1,474	1,480	1,486	1,492	1,499	1,40
1 362.2 Special Collecting Structures	. 0	0	0	0	0	0	٥	0	0	0	0	0	0 649	6
2 363.2 Services to Customers	614	617	620	623	626	629	632	634	637	640	643	646 0	049	, v
3 364.2 Flow Measuring Devices	0	0	0	0	0	Ó	Ó	ò	0 0	0 0	0	ů ů	ň	
4 365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	ŏ	0	
5 389.2 Other Plant & Misc. Equipment	C	0	0	0	U	U	U	v	U	v	v	•	-	
6 SYSTEM PUMPING PLANT	0	0	0	a	Ó	D	٥	a	0	0	0	0	0	
7 353.3 Land & Land Rights	0	0	ő	õ	ő	õ	a	ō	ā	0	0	0	0	
8 354.3 Structures & Improvements 9 355.3 Power Generation Equipment	0	ů ů	ŏ	õ	ŏ	ō	ō	ō	0	0	0	Ô	۵	
370.3 Receiving Wells	19.813	19,896	19,978	20,061	20,144	20,227	20,309	20,392	20,475	20,557	20,640	20,723	20,806	20,3
1 371.3 Pumping Equipment	86	97	108	119	129	140	151	162	173	183	194	205	216	1
2 389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	Û	0	
3 TREATMENT AND DISPOSAL PLANT									-		a	0	0	
4 353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0 0	U C	0	0	
5 354.4 Structures & Improvements	0	0	0	0	0	0	Ó	0	0	0	0	0	ů.	
8 355.4 Power Generation Equipment	Ó	C	0	0	0 0	0	0	0	0	ŏ	õ	õ	ā	
7 380.4 Treatment & Disposal Equipment	0	0	0	0	Ů	0	0	0	ő	ŏ	ŏ	ŏ	Ő	
8 381.4 Plant Sewers	0	0	0	Ů	ő	ů ů	ŏ	ů.	ŏ	ō	õ	0	0	
9 382.4 Outfall Sewer Lines 0 389.4 Other Plant & Misc. Equipment	0	0	ő	ő	ŏ	õ	ŏ	ō	Ō	0	۵	0	0	
1 RECLAMED WATER TREATMENT PLANT	U	Ű	U		•	•	-	-						
2 353.5 Land & Land Rights	n	0	Ó	0	0	0	0	0	0	Ó	0	0	0	
3 354.5 Structures & Improvements	ő	0	Ó	Û	0	0	0	0	0	0	Ó	0	0	
4 355.5 Power Generation Equipment	ō	Ō	0	0	0	0	0	C	0	0	0	0	0	51.3
5 371.5 Pumping Equipment	47,821	48,414	49,008	49,601	50,194	50,788	51,381	51,974	52,568	53,161	53,754	54,347	5∠,941 0	51,3
6 374.5 Reuse Distribution Reservoirs	0	0	0	o	0	đ	o	0	0	0	<i>0</i>	0 0	0	
7 380.5 Treatment & Disposal Equipment	0	0	0	0	0	0 0	0	•	0	0	0	0	ů	
8 381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	ů	0	ő	õ	
9 389.5 Other Plant & Misc. Equipment	0	0	0	U	Ŭ	0	0		0	-	-	-		
0 RECLAIMED WATER DISTRIBUTION PLANT	n	o	0	٥	0	Û	C	0	0	0	0	0	0	
1 352.6 Franchises 2 353.6 Land & Land Rights	ň	ŏ	ň	ŏ	ŏ	ŏ	ŏ	Ō	0	0	0	0	0	
3 354.6 Structures & Improvements	õ	0	ō	ō	0	0	0	0	0	0	0	0	0	
4 355.6 Power Generation Equipment	ō	0	0	0	0	0	0	0	Ŭ	0	0	0	0	
5 366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0 0	0	
6 367.6 Reuse Meters & Meter Installations	Ó	0	0	0	0	0	Q	0	0	0	0 0	0	ů Ó	
7 371.6 Pumping Equipment	0	0	0	0	0	0	0	0 0	0	0	0	0	ő	
8 375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	c c	ŭ	ŏ	ů	õ	
9 389.6 Other Plant & Misc. Equipment	0	0	0	0	Ű	U	U	ď			-	-		
0 GENERAL PLANT	п	0	٥	٥	0	0	a	0	0	0	0	Ċ	0	
1 353.7 Land & Land Rights 2 354.7 Structures & Improvements	0	õ	G	õ	Ö	ō	Č	Ū	0	0	0	0		
2 354.7 Structures & Improvements 3 390.7 Office Furniture & Equipment	ő	ŏ	ŏ	ŏ	ō	Ō	ō	0	0	0	0	0		
4 390.71 Computer Equipment	ŏ	Ŭ	ō	ō	0	0	٥	0	0	0	0	0		
5 391.7 Transportation Equipment	ŏ	0	Ū.	Ó	0	0	0	0	0	0	0	0	0	
6 392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0 110	-	
7 393.7 Tools, Shop & Garage Equipment	62	66	70	75	79	84	88	92 0	97	101 0	106 0	110		
58 394,7 Laboratory Equipment	0	0	0	0	0	0 0	0	0 0	Ŭ Ŭ	0	0	0	-	
59 395.7 Power Operated Equipment	0	0	0	0	10 11	U C	U ()	0	0	ő	0	0		
30 396.7 Communication Equipment	0	0	0	0	U Q	ŏ	0	ő	ŏ	ŏ	ŏ	ō		
31 397.7 Miscellaneous Equipment	· 0	0	0	0	0	ő	Ő	ő	ŏ	õ	ŏ	0	0	
32 398.7 Other Tangible Plant	Ű	U	0	v	5	•	-							
3 TOTAL	143,794	143,974	145,049	146,125	147,200	148,276	149,351	150,427	151,502	152,578	153,654	154,747	155,840	149

printed 5/16/2008 3:43 PM

· · · · · · · · · · · · · · · · · · ·	))))))))))))))))	) ) ) ) ) ) ) ) )	) ) ) ) ) <b>) ) ) ) ) ) ) ) ) ) ) ) )</b>
---------------------------------------	------------------	-------------------	--

storical Te	res 080121-WS st Year Ending December 31, 2007 {] Projected [ }	Explanation: Pr	rovide the mon	th ending Adju	usted balances	for Sewer Acc	cumulated Dep	reciation by pri	mary account	for each mo	Schedule: Page: Preparer: nth of the <b>Test</b>	A-10 3 of 3 R Griffin/J Gua Year and the e	stella nding balance	for the prior y	/ear.
ne Acct		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
<u>o. No.</u> I INTAN	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jui	Aug	Sep	Oct	Nov	Dec-2007	Balance
2 351.1	Organization	923	928	934	940	945	951	957	962						
3 352.1	Franchises	258	259	260	261	263	264	265	266	968 267	973 268	979 269	985	990	9
389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	205	200	207	200	209	270	271 0	2
	ECTION PLANT								•	v	Ū	Ŭ	v	Ŭ	
353.2	Land & Land Rights	0	Û	0	0	Û	0	0	0	0	0	0	0	0	
354.2	Structures & Improvements Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
360.2	Collection Sewers - Force	72,793	0 72.265	0 72,634	0 73,002	0 73,371	0 73,740	0	0	0	0	0	0	0	
0 361.2	Collection Sewers - Gravity	1,424	1,430	1,437	1,443	1,449	1,455	74,108 1,461	74,477 1,468	74,845 1,474	75,214 1,480	75,583 1,486	75,969	76,356	74,1
1 362.2	Special Collecting Structures	0	0	0	0	0	0	0	1,408	,, 0	1,480	1,466	1,492 0	1,499 0	1.4
2 363.2	Services to Customers	614	617	620	623	626	629	632	634	637	640	643	646	649	e
3 364.2	Flow Measuring Devices	0	0	0	0	0	Û	0	0	0	Ū	0	0	0	
4 365.2 5 389.2	Flow Measuring Installations Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	M PUMPING PLANT	٥	0	0	0	0	0	0	0	0	0	0	0	0	
7 353.3	Land & Land Rights	0	0	0	0	0	0	Ð	٥	a	0	•	•		
8 354.3	Structures & Improvements	ō	õ	ŏ	ŏ	ŏ	ŏ	ŏ	ő	0	0	0	0	0	
9 355.3	Power Generation Equipment	0	o	ō	õ	ŏ	ŏ	õ	ŭ	0	ő	ă	U 10	U 0	
370.3	Receiving Wells	19,813	19,896	19,978	20,061	20,144	20,227	20,309	20,392	20,475	20,557	20,640	20,723	20.806	20,3
1 371.3	Pumping Equipment	86	97	108	119	129	140	151	162	173	183	194	205	216	1
2 389.3 3 TREAT	Other Plant & Misc. Equipment MENT AND DISPOSAL PLANT	0	0	Ó	0	0	0	0	0	0	٥	0	Q	0	
\$ 353.4	Land & Land Rights	0	٥	0	٥	0	0	٥			_	_			
5 354.4	Structures & Improvements	ů	0	0	0	0	0	Ŭ	0	0 0	0	0	0	0	
355.4	Power Generation Equipment	ä	ŏ	ŏ	ő	ŏ	ő	ő	ŏ	0	ů ů	0	0	0	
7 380.4	Treatment & Disposal Equipment	0	0	0	0	Ó	Ō	ō	ō	ŏ	ŏ	ů	ő	0	
3 381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	Ó	ō	č	ő	
382.4 389.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	Û	0	0	0	0	Ö	0	0	0	0	0	0	0	
2 353.5	Land & Land Rights	٥	0	0	0	0	٥	٥	0						
3 354.5	Structures & Improvements	ŏ	ŏ	ő	ŏ	ů	ŏ	0	0	0 0	0 0	Ć O	0	0	
355.5	Power Generation Equipment	Ō	Ō	Ō	ō	ā	ŏ	ŏ	ő	ő	0	0	C C	0	
5 371.5	Pumping Equipment	47,821	48,414	49,008	49,601	50,194	50,788	51,381	51,974	52,568	53,161	53,754	54,347	54.941	51,3
3 374.5	Reuse Distribution Reservoirs	0	0	0	Û	a	0	0	0	0	0	0	0	0	- 10
7 380.5 3 381.5	Treatment & Disposal Equipment	0	0	0	0	Ó	0	0	0	0	0	0	0	0	
389.5	Plant Sewers Other Plant & Misc. Equipment	0	0 0	0	0	0	0	0	0	0	0	0	0	Û	
	MED WATER DISTRIBUTION PLANT	v	U	Ŭ	U	0	Ó	0	0	0	0	Û	Û	0	
352.6	Franchises	0	0	Ó	0	0	٥	C	0	Ó	0	0	0	٥	
353.6	Land & Land Rights	Ó	Ō	ō	ō	ō	ō	ŏ	ŏ	ŏ	ů	õ	0	0	
3 354.6	Structures & Improvements	Û	٥	0	0	0	0	Ó	0	0	ō	ō	ŏ	ů	
355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	ō	
5 366.6 3 367.6	Reuse Services Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	C	0	0	
371.6	Pumping Equipment	0	0	0	0 0	0	0 0	0 0	0 0	0	0	0	0	0	
375.6	Reuse Transmission & Distr. Sys.	0	ů ů	0	ŭ	0	ů	0	Ŭ	0	0	0	0 0	0	
389.6	Other Plant & Misc. Equipment	ō	õ	ŏ	ŏ	ŏ	ŏ	č	ŏ	0	0	0	0	0	
	RAL PLANT					-	-	-	-	•	Ũ	v	v	U	
353.7	Land & Land Rights	C	0	0	0	0	0	O	٥	0	0	0	0	0	
354.7	Structures & Improvements	273	279	285	291	297	304	310	317	323	329	336	342	348	31
390.7 390.71	Office Furniture & Equipment Computer Equipment	0 1.482	0 1.780	0	0	0	0	0	0	0	0	0	0	0	
5 391.7	Transportation Equipment	1,482	1,780	2,105	2,434	2,773	3,119 0	3,477 0	3,842	4,231	4,634	5,041	5,465	5,893	3,56
392,7	Stores Equipment	0	ŏ	ů	0	ů	0	0	0	0	0	0	0	0	
393.7	Tools, Shop & Garage Equipment	62	66	70	75	79	84	88	92	97	101	U 106	0 110	0	8
394.7	Laboratory Equipment	0	0	0	Ō	0	0	Ő	ō	ő	0	0	0	114	
395.7	Power Operated Equipment	0	0	0	0	0	0	0	Ō	õ	ō	ő	ő	ŏ	
396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	ō	Ō	õ	ŏ	
397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	ō	ō	
398.7	Other Tangible Plant	C	0	0	0	0	0	0	0	0	0	0	0	0	
	AL	145,548	146,032	147,440	148,850	150,271									

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

Zephyr Shores	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.

and/o	r retirements specifically identifying those amounts.	(3)	(2)
	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	palances for this system begin June 30, 2004 in ac	cordance with PSC Amene	latory Order
1	12/31/95 Balance		
2 3 4	1996 Additions Adjustments 12/31/96 Balance		
5 6 7	1997 Additions Adjustments 12/31/97 Balance		<u></u>
8 9 10	1998 Additions Adjustments 12/31/98 Balance		
11 12 13	1999 Additions Adjustments 12/31/99 Balance	<u> </u>	
14 15 16	2000 Additions Adjustments 12/31/00 Balance		
17 18 19	2001 Additions Adjustments 12/31/01 Balance		- <u></u>

-

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

Florida Public Service Commission

Zephyr Shores	Schedule:	A-11
Docket No. 080121-WS	Page:	2 of 2
Historical Test Year Ending December 31, 2007	Preparer:	R Griffin

Explanation: Schedule A-11 continued

-

~

~

-

 $\sim$ 

	(1)	(2)	(3)
Line		Water	Sewer
No.	Dessintian	Year End	Year End
190,	Description	Balance	Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	49,244	83,582
	2004		
26	Additions	0	0
27	Adjustments	0	0
28	12/31/04 Balance	49,244	83,582
	2005		
29	Additions	0	0
30	Adjustments	0	0
31	12/31/05 Balance	49,244	83,582
20	2006	<u>^</u>	•
32	Additions	0	0
33	Adjustments	0	0
34	12/31/06 Balance	49,244	83,582
35	2007 Additions	1,064	1,064
36	Adjustments	1,004	ι,004 Δ
37	12/31/07 Balance	50,309	84,646

Supporting Schedules: A-12

# Schedule of Water Contributions in Aid of Construction By Classification Test Year Average balance

Zephyr Shores

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

		If a projected year is employed, provid (1)	(2)	(3)	(4)	(5)	(6)	(7)
			Historica	al Test Yea		Pro For	ma Adjust	
Line	Acct		Adjusted	Non-Use	ed & Useful			ed & Useful
No.	No.	Description	Balance	%	Amount	Amount	%	Amount
1		WATER						
2		Cash CIAC:						
3		Water Treatment Equipment	43,642	0.00%	0		0.00%	0
4	334	Meter Fees	5,305	0.00%	0		0.00%	0
5		Main Extension Charge	246	0.00%	0		0.00%	0
6	333	Service Installation Fees	297	0.00%			0.00%	<u> </u>
7		Total Cash CIAC	49,490	-	0	0	-	
8								
9		Property CIAC:	_				0.000/	
10		Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11		T&D Mains	0	0.00%	0		0.00%	0
12		Services	0	0.00%	0		0.00%	C
13		Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	
15		Total Property CIAC	0	-	0	0	-	
16				-			. <del>.</del>	
17		Total Water CIAC	49,490	1	0	0	-	
18								
19		SEWER						
20		Cash CIAC:						
21		Treatment & Disposal Equipment	74,482	0.00%	0		0.00%	(
22		Other	0	0.00%	0		0.00%	(
23		Main Extension Charge	246	0.00%	0		0.00%	(
24	363	Service Installation Fees	9,100	0.00%			0.00%	(
25		Total Cash CIAC	83,828		0	0		
26					1			
27		Property CIAC:	_				0.000/	,
28		Structures & Improvements	0	0.00%	0		0.00%	(
29		Collection Sewers- Force	0	0.00%	0		0.00%	(
30		Collection Sewers- Gravity	0	0.00%	0		0.00%	(
31		Services to Customers	0	0.00%	0		0.00%	(
32		Lift Stations	0	0.00%	0		0.00%	(
33		Pumping Equipment	0	0.00%	0		0.00%	(
34		Reuse Services	0	0.00%	0		0.00%	(
35		Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	
36	389	Other Plant Misc Equip	0	0.00%		<u> </u>	0.00%	
37		Total Property CIAC	0	· -	0	0	•	
38								
39		Total Sewer CIAC	83,828		0	0		

Schedule of Water Contributions In Ald of Construction By Classification	Florida Put	lic Service Commission
Test Year Average balance		
Zephyr Shores	Schedule:	A-12
Docket No. 080121-WS	Page:	2 of 3
Historical Test Year Ending December 31, 2007	Preparer:	R Griffin/J Guastella

Explanation: Provide the 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.

No.         Description         Line No.         Jan         Feb         Mar         Apr         May         Jun         Jul         Aug         Sep         Oct         Nov         Oct-2007         Bar           2         Cash CIAC:	Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
I         WATER         Cash ClAC:         Image: Cash ClAC:         Image: Cash ClAC:           3         320         Water Frees         5,305         5				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Seo	Oct	Nov	Oct-2007	Balance
3       320       Water Treasment Equipment       43,642       43															001-1007	Balarico
4       334       Meter Fees       5,305	2	Cash CIAC:														
4       334       Meter Fees       5,305	3 320	Water Treatment Equipment	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642
6       333       Service installation Fees       297	4 334	Meter Fees	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305
Total Cash CIAC         49,244 <t< th=""><th></th><th></th><th>-</th><th></th><th></th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>1,064</th><th>1,064</th><th>1,064</th><th>246</th></t<>			-			0	0	0	0	0	0	0	1,064	1,064	1,064	246
8         Property CIAC:         0	6 333								297			297	297	297	297	297
10       330       Disk Reservoirs & Standpipes       0	7	Total Cash CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	50,309	50,309	50 309	49,490
10       330       Disk Reservoirs & Standpipes       0	8															
11       331       T&D. Mains       0       <	9															
12       333       Services       0 <th< th=""><th></th><th></th><th>0</th><th>0</th><th>Q</th><th>0</th><th>-</th><th>+</th><th>•</th><th>-</th><th>-</th><th>0</th><th>Q</th><th>0</th><th>0</th><th>0</th></th<>			0	0	Q	0	-	+	•	-	-	0	Q	0	0	0
13       334       Meters/Meter Installation       0 <th< th=""><th></th><th></th><th>0</th><th>0</th><th>0</th><th>0</th><th>•</th><th>•</th><th>0</th><th>•</th><th>•</th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th></th<>			0	0	0	0	•	•	0	•	•	0	0	0	0	0
14       335       Hydrants       0 <th< th=""><th></th><th></th><th>0</th><th>0</th><th>0</th><th>0</th><th>0</th><th>-</th><th>0</th><th>•</th><th>•</th><th>•</th><th>0</th><th>0</th><th>0</th><th>0</th></th<>			0	0	0	0	0	-	0	•	•	•	0	0	0	0
15       Total Property CIAC       0			0	0	0	0	0	•	v	•	•	•	-		0	0
16         Total Water CIAC         49,244         4					0	0				· · · · · ·				¥	<u>~</u>	00
17       Total Water CIAC       49,244<		Total Property CIAC	0	0	0	0	0	00	0	0	0	0	0	0	0	0
18       SEWER       20       Cash CIAC:       74,482		Total Mater Cit O	40.044	- 40.044	40 244		10.044	40.044			10.044	10.011				
19       SEWER         20       Cash ClAC:         21       380       Treatment & Disposal Equipment       74,482<		Total water CIAC	49,244	49,244	49 244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	50,309	50,309	50,309	49,490
20       Cash CIAC:         21       380       Treatment & Disposal Equipment       74,482 <td< th=""><th></th><th>Ø ETAKE D</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></td<>		Ø ETAKE D														
21       380       Treatment & Disposal Equipment       74,482																
22       389       Other       0<			74 499	74 492	74 492	74 490	74 482	74 492	74 482	74 490	74 480	74 493	74 480	74 400		
23       361       Main Extension Charge       0 </th <th></th> <th></th> <th>-</th> <th></th> <th></th> <th></th> <th>-</th> <th></th> <th></th> <th>-</th> <th>-</th> <th></th> <th></th> <th>-</th> <th></th> <th>74,482</th>			-				-			-	-			-		74,482
24         363         Service installation Fees         9,100 </th <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>-</th> <th></th> <th></th> <th></th> <th></th> <th>-</th> <th>-</th> <th></th> <th>-</th> <th>0</th>							-					-	-		-	0
25         Total Cash CIAC         83,582         83			-	-	•	-	-	-	-	•	-	•				246
26         27         Property CIAC:           28         354         Structures & Improvements         0 <th></th> <th>9,100 83,828</th>																9,100 83,828
27         Property CIAC:           28         354         Structures & Improvements         0						00,002	00,001	00,002	00,002	00,002	00,002	00,002	04,040	04,040	04,040	03,828
28         354         Structures & Improvements         0		Property CIAC:														
29         360         Collection Severs- Force         0<			Ó	0	0	0	0	0	0	O	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 0 0 0			0	0	Ō	ō	ō	0	ō	0	ō	õ	ŏ	Ő	ň	ő
			0	0	0	Ō	0	0	Ō	0	0	0	ō	ň	Ň	0
31 363 Services to Customers 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	31 363		0	0	0	0	0	0	0	0	0	0	0	ñ	กั	0
32 370 Lift Stations 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	32 370	Lift Stations	0	0	0	0	0	0	Ó	0	Ō	Õ	0	ō	ő	ň
33 371 Pumping Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Pumping Equipment	Ō	0	0	0	0	0	Ō	0	Ó	ō	0	0	Ő	ň
34 366 Reuse Services 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	0	0	ō	0	õ	ŏ
35 375 Reuse Transmission & Dist Mains 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	35 375		0	0	0	0	0	0	Ó	0	Ō	Ō	Ō	0	õ	ŏ
36 389 Other Plant Misc Equip 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Other Plant Misc Equip	0	Ū	0	0	0	0	0	0	0	0	0	Ō	Ő	0
37 Total Property CIAC 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	37		0	0	0	0	0	0	0	0	0	0	0	0		0
38		· · · · ·										- <u></u>	·			— <u> </u>
39 Total Sewer CIAC 83,582 83,	39	Total Sewer CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	84,646	84,646	84,646	83,828

### Schedule of Water Contributions in Aid of Construction By Classification Test Year Average balance Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

1

1 1

1 1 1 1

### Fiorida 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		(1) Pr	(2) rior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	Des		ine No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	10/01/07	Balance
1	WATER															
2	Cash CIAC:															
	20 Water Treatment I	Equipment	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642	43,642
4 33	34 Meter Fees		5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305	5,305
5 33	31 Main Extension Cl		0	0	0	0	0	0	0	0	0	0	1,064	1,064	1,064	246
6 33	33 Service Installation		297	297	297	297	297	297	297	297	297	297	297	297	297	297
7	Total C	Cash CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	50,309	50,309	50,309	49,490
8																
9	Property CIAC:															
10 33	30 Dist Reservoirs &	Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 33	31 T&D Mains		٥	0	0	0	0	0	0	0	0	0	0	0	0	0
12 33	33 Services		0	D	0	0	0	0	0	0	0	0	0	0	0	0
13 33	34 Meters/Meter Insta	llation	0	0	0	0	0	0	0	0	0	0	0	0	Û	Û
14 33	35 Hydrants		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Pr	operty CIAC	0	0	0	0	0	0	0	Q	00	0	Q	0	0	0
16																
17	Total V	/ater CIAC	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	49,244	50,309	50,309	50,309	49,490
18											-					
19	SEWER															
20	Cash CIAC:															
21 38	80 Treatment & Dispo	sal Equipment	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482	74,482
22 38	89 Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 36	61 Main Extension Cl	narge	0	0	0	0	0	0	0	0	0	0	1,064	1,064	1,064	246
24 36	63 Service Installation	1 Fees	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100	9,100		9,100
25	Total C	ash CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	84,646	84,646	84,646	83,828
26																
27	Property CIAC:															
28 35	54 Structures & Impro	vements	0	0	0	0	0	C	0	0	0	0	0	0	0	0
29 36	60 Collection Sewers	- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 36	61 Collection Sewers	- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 30	63 Services to Custo	ners	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 3	70 Lift Stations		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 33	71 Pumping Equipme	nt	0	0	Û	0	0	0	0	0	O	0	0	0	0	0
34 36	66 Reuse Services		0	0	Q	0	0	0	0	0	0	0	0	0	0	0
35 31	75 Reuse Transmissi	on & Dist Mains	0	0	Q	0	0	0	0	0	0	o	0	0	0	0
36 34	89 Other Plant Misc E	quip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		operty CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	Total S	ewer CIAC	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	83,582	84,646	84,646	84,646	83,828

1

(

( ( (

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

31

Zephyr Shores	Schedule:	A-13
Docket No. 080121-WS	Page:	1 of 2
Historical Test Year Ending December 31, 2007	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.

ano/o	r retirements specifically identifying those amount		
	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin June 30, 2004 ir	accordance with PSC A	mendatory Order
1	12/31/95 Balance		
2 3 4	1996 Additions Adjustments 12/31/96 Balance		
5 6 7	1997 Additions Adjustments 12/31/97 Balance		
8 9 10	1998 Additions Adjustments 12/31/98 Balance		
11 12 13	1999 Additions Adjustments 12/31/99 Balance		
	2000 Additions Adjustments 12/31/00 Balance		
17 18 19	2001 Additions Adjustments 12/31/01 Balance		

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

### Florida Public Service Commission

-

-

-

-

-

-

-

-

-

-

-

-

•

-

. . . . . .

-

4

Zephyr Shores	Schedule:	A-13
Docket No. 080121-WS	Page:	2 of 2
Historical Test Year Ending December 31, 2007	Preparer:	R Griffin
Historical rest rear Ending December on Ever	•	

Explanation: Schedule A-13 continued

	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
23	Adjustments		
25	06/30/04 Amend, Order Balance	20,895	32,432
20			
	2004	015	4 455
26	Additions	615	1,155
27	Adjustments	(2)	
28	12/31/04 Balance	21,508	33,588
	2005		
29	Additions	615	1,155
30	Adjustments	0	0
31	12/31/05 Balance	22,123	34,743
	2006		
32	Additions	4,151	7,759
33	Adjustments	(1,229)	(2,310)
34	12/31/06 Balance	25,045	40,192
35	2007 Additions	1,495	2,790
	Additions	763	825
36 37	Adjustments 12/31/07 Balance	27,303	43,807
31		27,000	40,007

Supporting Schedules: A-14

### Schedule of Accumulated Amortization of CIAC by Classification Test Year Average Balance

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Historical 2007 & Pro Forma

### Florida Public Service Commission

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

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

ii a pro	Jected	year is employed, provide breakdown to						
		(1)	(2) Historica	(3) al Test Ye	(4) ar 2007	(5) Pro For	(6) ma Adjusi	(7) tments
Line			Adjusted		ed & Useful			ed & Useful
No.		Description	Balance	%	Amount	Amount	%	Amount
1		WATER						
2		Cash						
3	320	Water Treatment Equipment	23,165	0.00%	0		0.00%	0
4	334	Meter Fees	2,982	0.00%	0		0.00%	0
5	331	Main Extension Charge	0	0.00%	0		0.00%	0
6	333	Service Installation Fees	26	0.00%	0		0.00%	0
7		Total Cash	26,174	-	0	0	-	0
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	0	-	0	0		0
16				_			_	
17		Total Water	26,174	_	0	0	_	0
18				-			-	
19		SEWER						
20		Cash			{			
21	380	Treatment & Disposal Equipment	33,672	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	8,326	0.00%	0		0.00%	0
25		Total Cash	41,999		0	0		0
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	0	_	0	0	_	0
38				_			_	
39		Total Sewer	41,999	-	0	0	-	0

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

4 4

1 1 1

### Schedule: A-14 Page; 2 of 3 Preparer: R Griffin/J Guastella

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line			Prior Year								_			b.t.e.	Dec-2007	Average Balance
No.	No.	Description	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	<u>Jui</u>	Aug	Sep	_Oct	Nov	080-2007	Datarice
1 2		WATER Cash														
3	320		22,173	22,173	22,173	22,173	22,173	22,173	22,173	22,173	22,173	22,173	22,173	22,173	23,497	22,275
4		Meter Fees	2,849	2,849	2,849	2,849	2,849	2.849	2,849	2,849	2,849	2,849	2,649	2,849	3,019	2,862
5	331		2,043	2,049	2,049	2,049 0	2,043	2,09	2,045	2,043	2,045	2,045	2,010	_,0	0	0
6		Service Installation Fees	23	23	23	23	23	23	23	23	23	23	23	23	24	23
7	000	Total Cash AAC	25,045	25,045	25,045	25.045	25,045	25,045	25,045	25,045	25,045	25,045	25,045	25,045	26,540	25,160
8																
g		Property														
10	330		0	0	0	0	0	0	0	0	0	0	0	0	Ð	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	Ö	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	٥	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	00	00		0_	0	0
16																
17		Total Water AAC	25,045	25,045	25,045	25,045	25,045	25,045	25,045	25,045	25,045	25,045	25,045	25,045	26,540	25,160
18																
19		SEWER														
20		Cash	_											A + - 7 A		00 450
21	380	Treatment & Disposal Equipment	31,979	31, <b>97</b> 9	31,979	31,979	31,979	31,979	31,979	31,979	31,979	31,979	31,979	31,979	34,199	32,150
22	389	Other	0	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	-	8,213	8,783	8,256
24	363	Service Installation Fees	8,213	8,213	8,213	8,213	8,213	8,213	<u>8,213</u> 40,192	8,213 40,192	8,213 40,192	8,213 40,192	8,213 40,192	40,192	42,982	40,407
25		Total Cash AAC	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	42,902	40,401
26		<b>a</b>														
27		Property Structures & Improvements		0	0	0	0	D	0	0	0	0	0	n	0	0
28 29	354 360		Ű	0	0	0	U 0	0	0	0	0	0	Ň	ň	0	ň
30	361	Collection Sewers- Corce	U O	0	0	0	0	0	0	0	0	0	0	0	ő	ō
30	363		0	0	0	0	0	0	0	ů n	ő	0	ñ	ũ	õ	õ
32		Lift Stations	0	Ő	ů	0	0	0	õ	ň	ñ	n	0	ō	0	Ō
33	371	Pumping Equipment	0	ň	ň	0	0	0	õ	ő	õ	ő	õ	Ď	0	Ō
34	366		ň	ů	ő	0	0	0	ů n	ñ	ō	n n	0	Ō	0	0
35	375		ő	ő	ů	ů ů	ő	ů 0	õ	ŏ	ŏ	ő	Ō	0	0	0
36		Other Plant Misc Equip	ň	ő	ő	õ	0	õ	õ	ő	õ	ŏ	Ő	0	Ō	0
37		Total Property AAC	0	0		0	<u> </u>	0	0	<u>0</u>		0	0	0	0	0
38		total tropping rend					<u>~</u>						<u></u>			
39		Total Sewer AAC	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	40,192	42,982	40,407

1

Schedule of Accumulated Amortization of CIAC by Classification	Florida Pul	olic Service Commission
Test Year Average Balance		
Zephyr Shores	Schedule:	A-14
Docket No. 080121-WS	Page:	3 of 3
Historical Test Year Ending December 31, 2007	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.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	•	Description	Prior Year 12/01/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aud	Sep	Óct	Nov	12/01/07	Average Balance
1		WATER														
2		Cash														
3		Water Treatment Equipment	22,173	22,338	22,504	22,669	22,834	23,000	23,165	23,330	23,496	23,661	23,826	23,992	24,157	23,165
4		Meter Fees	2,849	2,871	2,893	2,915	2,938	2,960	2,982	3,004	3,026	3,048	3,070	3,092	3,114	2,982
5		Main Extension Charge	0	0	0	0	0	0	0	0	0	0	2	2	2	0
6	333	Service Installation Fees	23	23	24	25	25	26	26	27	28	28	29	30	30	26
		Total Cash AAC	25,045	25,233	25,421	25,609	25,797	25,985	26,173	26,361	26,549	26,737	26,927	27,115	27,303	26,174
		Property														
9 10	330		ĥ	Ď	n	a	n	D	0	0	0	0	0	0	0	0
11			õ	ő	ő	ů N	0	ő	ů	õ	õ	ő	ň	0	ň	ñ
12			õ	õ	ő	ŏ	ŏ	õ	ō	ō	õ	ů	ŏ	õ	õ	ő
13		Meters/Meter Installation	Ō	Ō	0	Ō	ō	0	0	0	- 0	ō	Ō	Ō	ō	õ
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	Ó	Ō	Ō	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	25,045	25,233	25,421	25,609	25,797	25,985	26,17 <u>3</u>	26,361	26,549	26,737	26,927	27,115	27,303	<u>26,</u> 174
18																
19		SEWER														
20		Cash							~~~~~							
21	380	Treatment & Disposal Equipment	31,979	32,261 0	32,544	32,826	33,108	33,390	33,672	33,954	34,236	34,519	34,801	35,083	35,365	33,672
22	389 361	Other Main Extension Charge	0	U A	0	0	0	0 Q	0	0	0 0	0 0	0	0	02	0
23 24		Service Installation Fees	8,213	8,232	8,251	8,270	8,288	8,307	8,326	8,345	8,364	8,383	2 8,402	2 8.421	2 8,440	0
24	303	Total Cash AAC	40,192	40,493	40,794	41,095	41,396	41,697	41,999	42,300	42,601	42,902	43,205	43,506	43,807	<u>8,326</u> 41,999
26		Total Gastrade		-0,430			41,000	41,037	41,000	74,000	42,001	42,802	40,200	40,000	43,807	41,889
27		Property														
28	354	Structures & Improvements	Ð	Ð	Ō	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	٥	0	0	0	0	0	0	0
31			0	0	0	0	0	0	٥	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	O	Û	0	0	0	0
33		Pumping Equipment	0	0	0	0	C	0	0	0	0	0	0	0	0	0
34			0	0	0	0	0	0	0	0	0	0	0	0	0	0
35			0	0	Q	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	00	0	0	0	0	0	0
38 39		Total Sewer AAC	40,192	40,493	40,794	41,095	41,396	41,697	41,999	42,300	42,601	42,902	43,205	43,506	43,807	41,999

Schedule of Annual AFUDC Rates Used	Florida Public Service Commission
Zephyr Shores	Schedule: A-15
Docket No. 080121-WS	Page: 1 of 1
Historical Test Year Ending December 31, 2007	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.

Year	Water Rate	Sewer Rate				
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	

37

Zephyr	Sho	res
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)
		Water	Sewer
Line		Year End	Year End
No	Description	Balance	Balance

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

# Schedule of Working Capital Allowance Calculation

# **Zephyr Shores** Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

#### **Florida Public Service Commission**

\_

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.

LineDescription12/31/061Balance Sheet Accounts2For All Systems:3Accounts Receivable - Customer4Allowance for Bad Debts5Temporary Investments06Materials & Supplies07Unbilled Revenues8Prepayments9153,11391010TOTAL CURRENT ASSETS13Accounts Payable2,281,410	2007 Average 1,870,929 (100,908) 392 0 706,580 181,073 2,658,067
1Balance Sheet Accounts2For All Systems:3Accounts Receivable - Customer4Allowance for Bad Debts5Temporary Investments066Materials & Supplies7Unbilled Revenues8Prepayments9153,11391010TOTAL CURRENT ASSETS112,603,576111212Less:13Accounts Payable2,281,410	1,870,929 (100,908) 392 0 706,580 181,073
2For All Systems:3Accounts Receivable - Customer4Allowance for Bad Debts5Temporary Investments6Materials & Supplies7Unbilled Revenues8Prepayments91010TOTAL CURRENT ASSETS112,603,576111212Less:13Accounts Payable2,281,410	(100,908) 392 0 706,580 181,073
3Accounts Receivable - Customer1,850,7774Allowance for Bad Debts(60,221)5Temporary Investments06Materials & Supplies07Unbilled Revenues659,9078Prepayments153,113910TOTAL CURRENT ASSETS2,603,5761112Less:13Accounts Payable2,281,410	(100,908) 392 0 706,580 181,073
4Allowance for Bad Debts(60,221)5Temporary Investments06Materials & Supplies07Unbilled Revenues659,9078Prepayments153,113910TOTAL CURRENT ASSETS2,603,5761112Less:13Accounts Payable2,281,410	(100,908) 392 0 706,580 181,073
5Temporary Investments06Materials & Supplies07Unbilled Revenues659,9078Prepayments153,113910TOTAL CURRENT ASSETS2,603,5761112Less:1313Accounts Payable2,281,410	392 0 706,580 181,073
6Materials & Supplies07Unbilled Revenues659,9078Prepayments153,113910TOTAL CURRENT ASSETS2,603,5761112Less:2,281,41013Accounts Payable2,281,410	0 706,580 181,073
7       Unbilled Revenues       659,907         8       Prepayments       153,113         9       10       TOTAL CURRENT ASSETS       2,603,576         11       12       Less:       13         13       Accounts Payable       2,281,410	706,580 181,073
8         Prepayments         153,113           9         10         TOTAL CURRENT ASSETS         2,603,576           11         12         Less:         2,281,410           13         Accounts Payable         2,281,410	181,073
9       10       TOTAL CURRENT ASSETS       2,603,576         11       12       Less:       13         13       Accounts Payable       2,281,410	
10         TOTAL CURRENT ASSETS         2,603,576           11         12         Less:           13         Accounts Payable         2,281,410	2,658,067
1112Less:13Accounts Payable2,281,410	2,000,007
12 Less: 13 Accounts Payable 2,281,410	
13 Accounts Payable 2,281,410	
	799,218
14 Accrued Taxes (601,457)	(1,155,342)
15 Accrued Interest 4,215	17,085
16 Misc. Current & Accrued Liabilities 463,905	675,491
17	,
18 TOTAL CURRENT & ACC. LIABILITIES 2,148,073	336,452
19	
Total Working Capital Balance Sheet Accounts- All	
20 Systems 455,503	2,321,615
21	
22 Allocation for this System:	
<ul> <li>Note: Allocation is by number of customers of all systems in Aqua Utilizes</li> </ul>	FL, Inc.
24 Allocation Percentage - Water 1.393%	1.373%
25 Assets Allocated - Water (line 10 x line 23) 36,280	36,488
26 (Less)Liabilities Allocated - Water (line 18 x line 23) (29,932)	(4,619)
27	
28 Allocation Percentage - Sewer 1.385%	<u> </u>
29 Assets Allocated - Sewer (line 7 x line 17) 36,071	36,208
30 (Less)Liabilities Allocated - Sewer (line 12 x line 17) (29,760)	(4,583)
31	
32 Direct Assignment of CWC Accounts:	
33 Deferred Rate Case Expense	_
34 Water 0	0
35 Sewer 0	0
36	
37 Other Regulatory Assets	00 504
38 Water 24,950	23,564
39 Sewer 24,850	23,46 <del>9</del>
40	
41 Other Deferred Debits	0
42 Water 0	0
43 Sewer 0	0
44 45 Total Balance Shoot CIMC this system	
45 Total Balance Sheet CWC-this system 46 Water (Lines 25-26+34+38+42) 31,297	55,433
46 Water (Lines 25-26+34+38+42) 31,297 47 Sewer (Lines 29-30+35+39+43) 31,161	55,094

Supporting Schedules: A-18, A-19

1

Com	parative Balance Sheet - Assets		Aqua Fiorida	1								Florida Publi	c Service Com	mission	
Doci Histo	<b>nyr Shores</b> tet No. 080121-WS rical Test Year Ending December 31, 2 rical [X] Projected []	007	requested. Pr	Provide a bala rovide same fo years, if not al	r historical bas								Schedule: Page: Preparer:	A-18 1 of 1 S Anzaido	
Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	ASSETS	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
1 2 3 4	Utility Plant Construction Work in Progress Utility Plant Acquisition	85,966,260 10,726,248	90,505,275 6,220,061	91,370,203 6,049,130	91,349,024 7,003,882	91,778,934 7,735,248	92,095,149 8,218,675	92,842,612 7,940,645	93,231,021 8,053, <b>7</b> 71	93,369,496 8,374,520	93,767,683 8,444,199	93,763,576 8,791,519	97,8 <b>47,5</b> 81 5,053,856	98,842,627 4,064,016	92,825,342 7,436,598
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 8	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)
9 10	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
11 12	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
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
	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 17	Accounts Receivable Affiliates Notes Rec. Affiliates	(2,294,839)	(2,620,359)	(603,336) (741,899)	(1,656,319) (741,899)	(530,149) (1,045,138)	(353,689) (1,045,138)	(399,204) (1,045,138)	(715,902) (1,045,138)	(43,215) (1,045,138)	(711,304) (1,045,138)	(152,040) (1,045,138)	(1,172,843) (1,045,138)	(1,121,835)	(951,926) (757,300)
	Temporary Investments Materials & Supplies	-	5,092	_	-	-	-	-	_	<u> </u>	· · · · ·	•			392
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 23	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
24 25	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
	Prelim Survey & Investigation Chos	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
	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
	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
31 32	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
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			
			requested. Pro	Provide a baland ovide same for i years, if not aire	historical base of								Schedule: Page: Preparer:	A-19 1 of 1 S Anzaldo	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
Line	Liabilities	Prior Year 12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	<u>11/30/07</u>	12/31/07	Balance
		ED 704 744	50 704 744	50 704 74A	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

### **Comparative Balance Sheet - Equity**

#### Classical Dublis Reades Commission

printed 5/16/2008 3:43 PM

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
Line No.	Liabilities	Prior Year 12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	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
3	Preferred Stock Issued Additional Pald in Capital Retained Earnings	(4,180,143) (14,202,351)	(3,762,331) (14,323,829)	(1,879,557) (14,519,439)	(1,268,794) (14,610,772)	(465,141) (14,521,137)	72,323 (14,470,292)	522,986 (14,512,011)	928,358 (14,776,827)	1,650,430 (15,108,004)	1,701,590 (17,037,040)	2,419,162 (17,267,575)	2,577,369 (17,561,226)	979,027 (17,942,759)	(54,209) (15,450,251)
	Other Equity Capital	((=,=01,00 ()	(14,020,020)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(	(									
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,876,331	37,740,887	35,761,012	37,220,284
8 9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,338
10 11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12 13	Accts & Int. Payable-Assoc Cos Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328) 16,977	(466,880) 19,467	(734,503) 21,934	(764,216) 24,164	(1,668,643) 26,615	(1,586,004) 28,803	(2,578,863) 30,940	(2,860,234) 6,333	(1,155,342) 17,085
14 15	Accrued Interest Accrued Dividends	4,215	6,873	9,451	11,943	14,386	532.477	539,456	531.789	520.054	513.357	501,455	493,285	287,122	517,660
16 17	Customer Deposits Misc. Current & Accrued Llabilities	582,055 463,905	574,701 537,774	563,299 558,454	551,856 291,076	538,675 312,626	532,477 376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
18 19	TOTAL CURRENT & ACC LIABILITIES	2,730,128	998,068	1,110,123	562,099	79 <u>3,966</u>	1,150,883	1,095,488	909,261	1,227,086	888,065	1,071,108	(515,541)	(917,277)	854,112
20 21	Other Deferred Credits & Oper. Reserves	· <u>····</u> ·····	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 (12,184,923)	27,091,567 (12,262,362)	27,168,192 (12,339,976)	27,263,271 (12,351,642)	26,980,932 (11,949,017)
24 25	Less: Accum Amort of CIAC Accumulated Deferred income Taxes-FIT	(11,493,433) 133,049	(11,569,896) 133,049	(11,646,361) 133,046	(11,722,827) 133,055	(11,799,291) 133,054	(11,875,755) 133,049	(11,953,026) 133,050	(12,030,242) 133,053	(12,107,485) 133,049	133,048	133,047	133,049	297,791 39.537	145,722 34,990
26 27	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		
28	Total CIAC & Def Taxes	15,431,173	15,412,598	15,364,816	15,306,001	15,295,649	15,252,216	15,195,906	15,131,440	15,071,929	15,060,730	14,996,863	14,995,876	15,248,957	15,212,627
29 30	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

-

# Zephyr Shores NET OPERATING INCOME

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE <u>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

42

-

-

.....

.

# Schedule of Water Net Operating Income

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Historical 2007 & Pro Forma

# Florida Public Service Commission

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

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

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6)	(7) Requested	(8) Requested	(9)
Line No.	Description	Books 2007	Test Year Adjustment	Test Year 2007	Pro Forma Adjustments	Pro Forma Adjusted	Revenue Adjustment	Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	76,898	(599)	76,298	0	76,298	123,654	199,953	B-4, E-2
2	Operation & Maintenance	85,620	16,691	102,311	12,660	114,971	1,826	116,797	B-5
3	Depreciation, net of CIAC Amort.,U&U	6,304	3,836	10,140	2,573	12,713	0	12,713	B-13
4	Amortization	0	2,772	2,772	0	2,772	0	2,772	B-3
5	Taxes Other Than Income	7,265	1,591	8,856	2,068	10,924	5,564	16,488	B-15
6	Provision for Income Taxes	(8,599)	(11,965)	(20,564)	(7,646)	(28,210)	44,849	16,639	C-1, B-3
7	OPERATING EXPENSES	90,591	12,925	103,516	9,654	113,170	52,239	165,409	
8		(13,693)	(13,525)	(27,217)	(9,654)	(36,871)	71,415	34,544	
9	RATE BASE	208,789	81,762	290,551	131,094	421,645		421,645	A-1
10	RATE OF RETURN	-6.56%		-9.37%				8,19%	

# Schedule of Sewer Net Operating Income

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Historical 2007 & Pro Forma

# Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7) Requested	(8) Requested	(9)
Line No.	Description	Per Books 2007	Utility Test Year Adjustment	Adjusted Test Year 2007	Pro Forma Adjustments	Pro Forma Adjusted	Revenue Adjustment	Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	134,430	(710)	133,720	0	133,720	42,086	175,806	B-4, E-2
2	Operation & Maintenance	78,936	23,640	102,576	12,458	115,034	622	115,656	B-6
3	Depreciation, net of CIAC Amort.,U&U	10,153	3,662	13,814	667	14,482	0	14,482	B-14
4	Amortization	0	2,761	2,761	0	2,761	0	2,761	B-3
5	Taxes Other Than Income	4,821	4,059	8,879	147	9,026	1,894	10,920	B-15
6	Provision for Income Taxes	15,631	(15,168)	463	(5,336)	(4,874)	15,264	10,391	C-1, B-3
7	OPERATING EXPENSES	109,540	18,953	128,493	7,936	136,430	17,780	154,209	
8	NET OPERATING INCOME	24,890	(19,663)	5,227	(7,936)	(2,710)	24,306	21,596	
9	RATE BASE	154,114	81,845	235,959	29,146	265,105		265,105	A-2
10	RATE OF RETURN	16.15%	=	2.22%	]			8.15%	

printed 5/16/2008 3:43 PM

#### Zephyr Shores

~

 $\sim$ 

-

\_

~

~

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

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.

Lìne		(1)		(2) 2007	(3) 2007	(4) Supportin
No.	Acct	Description		Water	Sewer	Schedule
1		TEST YEAR ADJUSTMENTS - 2007				
2	Α	REVENUES				
3		Billed less Booked Revenue		(599)		E-2
4		Billed less Booked Revenue	-		(710)	
5		TOTAL REVENUE ADJUSTMENTS	-	(599)	(710)	
6						
7	8	OPERATIONS & MAINTENANCE				B-5, 8-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	(306)	(245)	
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	327	158	
10	603/703	Salaries & Wages - Officers, Exec.		0	0	
11	604/704	Employee Pensions & Benefits		0	0	
12	610/710	Purchased Water / Sewer Treatment	Normalize Zephyr Shores Purchased Water	(1,840)	1,758	
13	NA /711	Sludge Removal Expense			0	
		Purchased Power		0	0	
15	616/716	Fuel for Purchased Power		Q	0	
16	618/718	Chemicals		0	0	
17	620/720	Materials & Supplies		0	0	
18	631/731	Contractual Services - Engineering		0	0	
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	618	613	
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	122	121	
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	102	101	
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	68	67	
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	5	5	
		Contractual Services - Testing		0	0	
		Contractual Services - Other	Normalize 2007 ACO billings	519	515	
		Rental of Building/Real Prop.		0	0	
		Rental of Equipment		0	0	
		Transportation Expenses		0	0	
		Insurance - Vehicle		0	0	
	657/757			0	0	
				0	0	
		Insurance - Other		0	0	
		Advertising Expense		0	0	
		Reg. Comm. Exp Rate Case Amort.		0	0	
	667/767	<b>3</b> . <b>- - - - - - - - - -</b>		0	0	
	670/770			0	0	
		Miscellaneous Expense	Normalize 2007 Intercompany allocations	17,799	21,122	
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(353)	(350)	
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(227)	(225)	
40 41		Excess water loss adjustment for Purc	hased Water, Power, and Chemicals	(143)		
42		TOTAL O&M ADJUSTMENTS	_	16,691	23,640	

Florida Public Service Commission

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

45

### Florida Public Service Commission

Zephyr Shores Docket No. 080121-WS Schedule Year Ended: 12/31/07 Historical [] Projected [X]	Schedule: Page: Preparer.	B-3 2 of 4 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	(1)		(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules
No.	Description				Gunedalea
	ITY TEST YEAR ADJUSTMENTS - 2007,	SONTINUEG AVAN AND ALASA II Lashill			B-13, B-14
2 C	DEPRECIATION NET OF AMORTIZA	TION OF CIAC (Used & Userur)	4,445	4,411	0-10, 0-14
3	Allocation of Corporate IT	in menta	76	76	
4	Allocation of Corp Structures & Improv	ements	10	-	
5	BOC Deer Date Competing Deer Ever		77		
6	PSC Depr Rate Correction, Depr Expr		(763)	(825)	
7	PSC Depr Rate Correction, Amort CIA		(103)	(023)	
8		NTO	3.836	3.662	
9	TOTAL DEPRECIATION ADJUSTME	NIS	3,030	3,002	
10					
11 12 D	AMORTIZATION				
		latory assets per order PSC-05-1242-PAA-WS	2,772	2,761	
13 14	to record annual amonization of regu	atory assets per order P30-03-12424 AA-143	2,772	2,101	
	- TOTAL AMORTIZATION ADJUSTME	NTO	2,772	2,761	
15	TOTAL AMORTIZATION ADJUSTINE	112			
16 17					
	TAXES OTHER THAN INCOME TAX				B-15
18 E 19		RAF on Adj'd Rev less RAF Per Books	(27)	(32)	0-10
20	RAF adjustment Payroll tax adjustment	On Salary & Wage adjustments explained above	3,969	1,740	
20	Property tax adjustment	Distributing from Water to Water & Sewer	(2,351)	2,351	
22	Property tax adjustment	Distributing from Water to Water & Cewer	(2,001)	2,001	
23	TOTAL TAXES OTHER THAN INCO		1,591	4,059	
24	TO THE TAKES OTTHER THAT INCOM			4,000	
25					
26 F	INCOME TAXES				
27	Income tax impact of the adjustments	to per book incomé	(11,965)	(15,168)	C-1
28	TOTAL INCOME TAX ADJUSTMENT		(11,965)	(15,168)	0.
29		~			
30	TOTAL EXPENSE ADJUSTMENTS		12,926	18,953	
56	CONCEASENCE ADDOUTMENTO		1,020	10,000	

1

.

.....

-

-

 $\sim$ 

<u>\_\_\_\_</u>

~

~

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

Florida Public Service Commission

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

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

		(1)		(2)	(3)	(4)
Line No.	Acct	Description		Water	Sewer	Supporting Schedules
1		PRO FORMA ADJUSTMENTS				
2						
3	в	<b>OPERATIONS &amp; MAINTENANCE</b>				B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	1,321	638	
5	601/701		Market Based Increases	1,818	331	
6	601/701		New Rates Manager & Controller	2,334	2,315	
7	601/701			0	0	
8	601/701			0	0	
9	603/703	Salaries & Wages - Officers, Exec.		0	0	
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	690	131	
11	610/710	Purchased Water / Sewer Treatment	Zephyr Shores Pro Forma Purchased Wastewater	0	271	
12	NA /711	Sludge Removal Expense			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	٥	
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	69	68	
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	267	264	
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	20	20	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(834)	(828)	
24	634/734		Additional 2008 Service Co employee benefits	182	180	
25	635/735	Contractual Services - Testing		0	0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	113	112	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	9	9	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(726)	(720)	
29	636/736		Additional 2008 ACO employee benefits	815	809	
30	636/736		Eliminate O/S Contractor meter reading	(2,344)	0	
31	636/736			0	0	
		Rental of Building/Real Prop.	New office rent	115	114	
		Rental of Equipment	• · · · ·	0	0	
		Transportation Expenses	Adjust fuel to \$3.36/gal	879	872	
		insurance - Vehicle		0	0	
		Insurance - General Liability		0	0	
		Insurance - Workman's Comp.		0	0	
		Insurance - Other		0	0	
		Advertising Expense		0	0	
40		Reg. Comm. Exp Rate Case Amort.	Details on Schedule B-10	7,109	7,054	
41	667/767	3 1		0	0	
	670/770			0	0	
44	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	824	817	
45						
46		TOTAL O&M ADJUSTMENTS		12,660	12,458	

Florida Public Service Commission

Zephyr Shores Docket No. 080121-WS Schedule Year Ended: 12/31/07 Historical [] Projected [X]	Schedule: Page: Preparer:	B-3 4 of 4 S Szczygiet	
---	---------------------------------	------------------------------	--

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.

		(1)	(2)	(3)	(4)
ine Io.		Description	Water	Sewer	Supporting Schedules
1	UTILITY	PRO FORMA ADJUSTMENTS, continued			
2					D 43 D 44
3	С	DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) Meter Replacements 6 Month Net Depr (Addns less Retirements)	1,900	NA	B-13, B-14
4 5		Allocation of new corp. PCs and Network & Telephony enhancements	673	667	1
5 6		Allocation of here corp. T to and receiver & receptory cimateometra	0		
7				٥	
8			0		
9				0	
10			0	0	
11		TOTAL	2,573	667	
2					
3					
4	D	AMORTIZATION			
5		•	0	0	
6		•	0	0	
7		TOTAL	0	0	
8					0.45
9	E	TAXES OTHER THAN INCOME TAX	044	76	B-15
0		Payroll tax adjustment On Salary & Wage adjustments explained above	244 8	78 (63)	
1		Property taxes associated with 2007 plant additions, allocations, adjustments	1,816	132	
2 3		Property taxes associated with Pro Forma plant Property Tax adjustment for Non-Used & Useful plant	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0	
3 4		TOTAL	2.068	147	
5		TOTAL	2,000		
26	F	INCOME TAXES			C-1
27	•	Income tax impact of the adjustments to per book income	(7,646)	(5,336)	
8		TOTAL	(7,646)	(5,336)	
9					
0		TOTAL EXPENSE ADJUSTMENTS	9,654	7,936	
1					
32					
33 34	UTILIT	PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
	A	NET OPERATING REVENUE			
6	<u>^</u>	Required Revenue Adjustment	123,654	42,086	B-1, B-2
7					• - •
	в	OPERATION & MAINTENANCE EXPENSE	_		
9	-	Bad Debt Adjustment Due To Proposed Rate Increase	1,826	622	B-1, B-2
D					
1	ε	TAXES OTHER THAN INCOME TAX			
2		RAF on Revenue Adjustment @ 4.500	% 5,564	1,894	
3					
4	F	INCOME TAX ADJUSTMENT			
15		Rate Year Revenue at Present Rates	76,298	133,720	B-1, B-2
16		Plus Required Revenue Adjustment	123,654	42,086	
17		Rate Year Revenue at Proposed Rates	<u> </u>	175,806	
18			(1 40 770)	(4.40.040)	
19		Less Operating Expenses Before Income Taxes	(148,770)	(143,819) (5,051)	B-1, B-2 D-1
		Less Interest Expense	<u>(8,049)</u> 43,134	26,936	D-1
-		Taxable Income 38.575		10,391	
51		Income Tax at Composite Rate of 38.575	- BCD.01	10,33	
51 52				A 874	C-1
51 52 53		Less income Tax at Present Rates	28,210	4,874	C-1
50 51 52 53 54 55				4,874	C-1

\_ \_ ł

-

-

¥ 4

-

48

# **Test Year Operating Revenues**

# **Florida Public Service Commission**

Schedule:

Preparer:

Page:

**B-4** 

1 of 1

S Szczygiel

**Zephyr Shores** Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)
		WATER	·····	SEWER	<u>_</u>
Line No.	ł	Account No. and Description	Revenues	Account No. and Description	Revenues
1	WATER	SALES	rtorendeo	SEWER SALES	1107011000
2	460.1	Unmetered Water Revenue	0	521.1 Flat Rate - Residential	567
3	461.1	Metered - Residential	69,207	521.2 Flat Rate - Commercial	(
4	461.2	Metered - Commercial	6,186	521.3 Flat Rate - Industrial	(
5	461.3	Metered - Industrial	0	521.4 Flat Rate - Public Authorities	(
6	461.4	Metered - Public Authorities	Ó	521.5 Flat Rate - Multi-Family	Ċ
7	461.5	Metered - Multi-Family	0	521.6 Flat Rate - Other	C
8	461.6	Metered - Other	0	522.1 Measured - Residential	123,698
9	462.1	Public Fire Protection	0	522.2 Measured - Commercial	10,16
10	462.2	Private Fire Protection	0	522.3 Measured - Industrial	· (
11	464.0	Other Sales - Public Authorities	0	522.4 Measured - Public Authorities	(
12	465.0	Irrigation Customers	0	522.5 Measured - Multi-Family	(
13	466.0	Sales for Resale	0	523.0 Other Sales - Public Authorities	(
14	467.0	Interdepartmental Sales	0	524.0 Revenues From Other Systems	(
15	475.0	Unbilled Revenues	0	525.0 Interdepartmental Sales	(
16				526.0 Effluent	(
17				527.0 Unbilled Revenues	(
18				540.5 Flat Rate - Reuse	(
19	TOTA	L WATER SALES	75,393	TOTAL SEWER SALES	134,430
20					
21	OTHER	WATER REVENUES		OTHER SEWER REVENUES	
22	470.0	Forfeited Discounts	0	531.0 Sale Of Sludge	(
23	471.0	Misc. Service Revenues	1,505	532.0 Forfeited Discounts	(
24	472.0	Rents From Water Property	0	534.0 Rents From Sewer Property	(
25	473.0	Interdepartmental Rents	0	535.0 Interdepartmental Rents	(
26	474.04	Other Water Revenues	0	536.0 Other Sewer Revenues	
27 28	ΑΤΟΤ	L OTHER WATER REVENUES	1,505	TOTAL OTHER SEWER REVENUES	
29	TOTAL	WATER OPERATING REVENUES	76,898	TOTAL SEWER OPERATING REVENUES	134,43

printed 5/16/2008 3:43 PM

Florida Public Service Commission

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

Zephyr Shores	Schedule:	B-5
Docket No. 080121-WS	Page:	1 of 5
Historical Test Year Ending December 31, 2007	Preparer:	S Szczygiel

# Historical [X] Projected []

Explanation: Provide a schedule	e of operation and mainte	nance expenses by	primary acco	ount for the Test	Year

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						Unacc. Water			Unacc. Water	
Line			2007	2007	2007	Ajdstmnt @	2007	Pro Forma	Ajdstmnt @	
No.		Account No. and Name	Per Books	Normalizations	Normalized	17.46%	Adjusted	Adjustments	<u>    17.46%     </u>	Pro Forma
1	601	Salaries & Wages - Employees	24,408	21	24,428		24,428	5,473		29,902
2	603	Salaries & Wages - Officers, Exec.	1,110	0	1,110		1,110	0		1,110
3	604	Employee Pensions & Benefits	5,571	0	5,571		5,571	690		6,262
4	610	Purchased Water	1,840	(1,840)	0	0	0	0	0	0
5	615	Purchased Power	2,486	0	2,486		2,486	0		2,486
6	616	Fuel for Purchased Power	0	0	0	0	0	0	0	0
7	618	Chemicals	753	0	753		753	0		753
8	620	Materials & Supplies	818	0	818	(143)	675	0	0	675
9	631	Contractual Services - Engineering	167	0	167		167	0		167
10	632	Contractual Services - Accounting	(257)	618	361		361	0		361
11	633	Contractual Services - Legai	250	122	372		372	0		372
12	634	Contractual Services - Mgmt. Fees	11,461	175	11,636		11,636	(297)		11,338
13	635	Contractual Services - Testing	5,415	0	5,415		5,415	0		5,415
14	636	Contractual Services - Other	11,006	519	11,524		11,524	(2,134)		9,391
15	641	Rental of Building/Real Prop.	1,063	0	1,063		1,063	115		1,178
16	642	Rental of Equipment	82	0	82		82	0		82
17	650	Transportation Expenses	7,836	0	7,836		7,836	879		8,715
18	656	insurance - Vehicle	542	0	542		542	0		542
19	657	Insurance - General Liability	2,158	0	2,158		2,158	0		2,158
20	658	insurance - Workman's Comp.	323	0	323		323	0		323
21	659	Insurance - Other	712	0	712		712	0		712
22	660	Advertising Expense	5	0	5		5	0		5
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0		0	7,109		7,109
24	667	Reg. Comm. Exp Rate Case Other	0	· 0	0		0	0		0
25	670	Bad Debt Expense	1,315	0	1,315		1,315	0		1,315
26 27	675	Miscellaneous Expense	6,556	17,220	23,776		23,776	824		24,600
28		TOTAL WATER O & M EXPENSES	85,620	16,834	102,454	(143)	102,311	12,660	0	114,971

# printed 5/16/2008 3:43 PM

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

#### Florida Public Service Commission

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

Zephyr Shores

Docket No. 080121-WS

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2007											2007	Per Books
<u>No.</u>		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	<u>Jul</u>	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	2,303	1,762	2,062	1,520	1,967	2,008	1,783	2,617	6,919	2,253	(2,624)	1,839	24,408
2	603	Salaries & Wages - Officers, Exec.	143	15 <del>9</del>	(734)	146	147	224	181	165	973	239	(710)	178	1,110
3	604	Employee Pensions & Benefits	244	695	508	713	(176)	659	634	21	433	651	733	455	5,571
4	610	Purchased Water	1,684	899	0	0	0	0	0	0	0	0	0	(742)	1,840
5	615		90	234	258	237	236	307	147	155	219	183	174	246	2,486
6	616	Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	0	55	100	89	54	51	94	72	48	0	106	84	753
8	620	Materials & Supplies	9	124	66	63	10	51	12	444	114	16	(104)	12	818
9	631	Contractual Services - Engineering	21	21	21	21	21	21	21	21	D	0	0	٥	167
10	632	Contractual Services - Accounting	144	126	126	(503)	74	74	73	73	(47)	72	76	(544)	(257)
11	633	Contractual Services - Legal	19	20	21	20	20	22	25	25	233	34	(212)	24	250
12	634	Contractual Services - Mgmt. Fees	768	767	915	1,214	1,180	1,094	788	476	1,420	851	1,073	915	11,461
13	635	Contractual Services - Testing	254	164	164	52	277	164	52	1,267	1,189	519	158	1,156	5,415
14	636	Contractual Services - Other	608	1,275	537	592	624	559	879	1,027	2,274	997	340	1,292	11,006
15	641	Rental of Building/Real Prop.	81	83	90	84	86	94	106	107	989	143	(901)	101	1,063
16	642	Rental of Equipment	6	6	7	6	7	7	8	8	76	11	(69)	8	82
17	650	Transportation Expenses	578	639	644	615	713	642	583	745	295	725	1,040	618	7,836
18	656	Insurance - Vehicle	45	45	45	45	45	45	45	45	45	45	45	45	542
19	657	Insurance - General Liability	180	180	180	180	180	180	178	180	181	180	179	180	2,158
20	658		27	27	27	27	27	27	27	27	27	27	27	27	323
21	659	Insurance - Other	59	59	60	60	60	59	59	59	59	59	59	59	712
22	660	Advertising Expense	0	0	0	0	0	0	1	1	5	1	(4)	1	5
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	22	65	194	(29)	222	104	216	96	145	391	(1,506)	1,397	1,315
26	675	Miscellaneous Expense	167	296	333	422	3,729	192	332	256	2,024	368	(1,845)	283	6,556
27															
28		TOTAL WATER O & M EXPENSES	7,454	7,701	5,624	5,575	9,503	6,585	6,240	7,886	17,621	7,766	(3,966)	7,631	85,620

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

#### Zephyr Shores

# Docket No. 080121-WS

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
No.		Account No. and Name	Jan	Feb_	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	1,918	1,370	1,636	1,121	1,561	1,563	1,281	2,111	2,236	1,574	1,646	1,358	19,374
2	603		(0)	(0)	0	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)
3	604	Employee Pensions & Benefits	(441)	(21)	(2)	(0)	(864)	(2)	(42)	(643)	(39)	(20)	(98)	(234)	(2,406)
4	610		1,684	899	0	0	D	٥	0	0	0	0	0	(742)	1,840
5	615	Purchased Power	84	228	251	231	230	301	140	147	147	173	240	238	2,409
6	616	Fuel for Purchased Power	0	0	0	0	0	O	0	0	0	0	0	0	0
7	618	Chemicals	0	55	100	89	54	51	94	72	48	0	106	84	753
8	620	Materials & Supplies	0	115	56	53	0	40	0	431	0	D	0	0	696
9	631	Contractual Services - Engineering	21	21	21	21	21	21	21	21	0	0	0	0	167
10	632		0	(0)	0	(428)	0	0	0	(0)	0	0	(0)	(0)	(428)
11	633	Contractual Services - Legal	0	0	0	D	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)	D	0	(0)
13	635	Contractual Services - Testing	253	163	163	51	276	163	51	1,266	1,180	518	166	1,155	5,405
14	636		5	722	13	19	22	10	272	397	282	288	1,191	636	3,857
15	641	Rental of Building/Real Prop.	0	0	0	0	Ô	D	0	0	0	0	0	0	0
16	642	Rental of Equipment	Û	0	0	0	0	Ō	Ó	0	0	0	0	٥	0
17	650	Transportation Expenses	0	0	0	0	(0)	0	0	0	0	(0)	(0)	0	0
18	656	Insurance - Vehicle	0	Ó	Ó	0	ò	ō	Ó	(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	ò	ò	(0)	(0)	(0)	(0)	٥
21	659		0	0	(0)	(0)	(0)	Ó	0	0	Ō	0	0	0	0
22	660	Advertising Expense	Ū	ō	Ö	ò	0	ō	D	Ó	0	0	0	0	0
23	666	Reg. Comm. Exp Rate Case Amort.	ō	ō	ō	0	Đ	Ō	Ō	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	Ō	0	· 0	Ō	0	0	0	0	0	0
25	670		27	70	200	(24)	228	110	222	103	209	400	(1,564)	1,403	1,383
26	675	Miscellaneous Expense	Û	126	149	250	3,554	0	115	37	0	74	0	75	4,381
27 28		TOTAL WATER O & M EXPENSES	3,551	3,748	2,588	1,383	5,082	2,256	2,154	3,942	4,062	3,007	1,686	3,973	37,430

Florida Public Service Commission

3 of 5

Preparer: S Szczygiel

Schedule: B-5

Page:

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

#### Zephyr Shores

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007	<b>-</b> .										2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1		Salaries & Wages - Employees	0	0	Q	0	0	0	0	0	0	Û	D	0	Ŭ
2		Salaries & Wages - Officers, Exec.	73	87	(813)	73	73	142	89	73	114	114	73	90	187
3		Employee Pensions & Benefits	698	729	524	727	702	676	694	682	634	694	685	706	8,150
4		Purchased Water	0	0	0	0	0	0	0	0	O	0	0	0	0
5		Purchased Power	0	0	0	0	0	D	0	0	0	0	0	0	0
6		Fuel for Purchased Power	0	0	0	0	0	0	0	0	Ū	0	0	0	0
7		Chemicals	0	0	0	0	0	0	0	Ó	0	0	0	0	0
8		Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
9			0	0	0	0	0	0	0	0	0	0	0	0	0
10		Contractual Services - Accounting	145	126	126	(74)	74	74	73	74	(45)	72	74	(544)	174
11		Contractual Services - Legal	0	0	0	0	Û	Û	D	D	0	0	0	Ó	0
12		Contractual Services - Mgmt. Fees	768	767	914	1,214	1,180	1,094	788	476	1,416	850	1,077	914	11,457
13		Contractual Services - Testing	0	0	0	0	0	0	0	٥	0	0	0	0	0
14		Contractual Services - Other	479	427	387	445	472	406	446	468	490	492	519	503	5,534
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	٥	0	0	0	0	0	0	0	0	0	0
17			606	668	675	644	743	674	619	782	638	775	728	653	8,204
18	656	Insurance - Vehicle	45	45	45	45	45	45	45	45	45	45	45	45	542
19	657	Insurance - General Liability	180	180	180	180	180	180	178	180	180	180	180	180	2,157
20	658	Insurance - Workman's Comp.	27	27	27	27	27	27	27	27	27	27	27	27	323
21		Insurance - Other	59	59	60	60	60	59	58	59	59	59	59	59	711
22	660	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	Ō	Ó
23		Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	Ó
24		Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	D	0	0	Ó	Ď	õ
25		Bad Debt Expense	0	0	٥	0	0	0	0	0	0	0	ō	ñ	Ō
26		Miscellaneous Expense	D	D	0	0	0	0	0	0	0	Ō	ō	ō	Ō
27 28		TOTAL WATER O & M EXPENSES	2 000	2 115	2,126	3 341	3,554	3,379	2.01E	2 965	2 650	2 200	5 400	0.200	
20		IUIAL WATER U & M EXPENSES	3,080	3,115	2,120	3,341	3,994	3,379	3,015	2,865	3,558	3,309	3,466	2,633	37,441

4 of 5

Preparer: S Szczygiel

Schedule: 8-5

Page:

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

#### Zephyr Shores

#### Docket No. 080121-WS

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.		Account No. and Name	2007 Jan	Feb	Mar			h.e.		<b>A</b>	0	Oct	Nov	2007 Dec	Total Annual	Allocation Rate
- 110.	601	Salaries & Wages - Employees				Apr	May	Jun	Jul	Aug	Sep	679	(4,270)	480	5,034	46.83%
2	603	Salaries & Wages - Employees Salaries & Wages - Officers, Exec.	385	392	426	399	406	445	502	505	4,684	+··· =	(4,270) (783)	480	923	40.83 % 8.59%
2	604	Employee Pensions & Benefits	71 (13)	72	78	73	74	82	92	93	859	125	(763)	(17)	(173)	-1.61%
4	610		(13)	(13)	(15)	(14)	(14)	(15)	(17)	(17)	(161) 0	(23)	0	(17)	(1/0)	0.00%
Ē	615	Purchased Power	u ¢	0	0	U	Ű	U 7	0	U 0	72	10	(66)	7	78	0.72%
6	616	Fuel for Purchased Power	0	0		0	0	,	8	8	12	10	(00)	, 0	0	0.00%
7	618		0	0	0	0	0	0	0	0	0	0	0	0	ň	0.00%
Á	620	Materials & Supplies	0	10	10	10	10	11	12	12	114	16	(104)	12	122	1.14%
ă	631	Contractual Services - Engineering	9	0	0	0	0,	6	0	12	114	10	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	6		0.00%
10	632		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	2	(0)	(3)	-0.02%
11	633	Contractual Services - Legal	19	20	21	20	20	22	25	25	233	34	(212)	24	250	2.33%
12	634	Contractual Services - Mgmt. Fees	15	20	21	20	20	22	25	25	235	1	(4)		4	0.04%
13	635		1	1	1	1	1	1	4	1	9	1	(8)	1	9	0.09%
14	636		124	126	137	128	130	143	161	162	1,502	218	(1,370)	154	1,615	15.02%
15	641	Rental of Building/Real Prop.	81	83	90	84	86	94	106	107	989	143	(901)	101	1,063	9.89%
16	642		6	6	7	ñ	7	7		8	76	11	(69)	8	82	0.76%
17	650	Transportation Expenses	(28)	(29)	(31)	(29)	(30)	(33)	(37)	(37)	(343)	(50)	313	(35)	(368)	-3.43%
18	656	Insurance - Vehicle	(;, 0	0	0	0	0	0	0	0	0	0	(0)	o	0	0.00%
19	657	Insurance - General Liability	Ō	0	õ	Ō	0	0	Ō	0	1	0	(1)	0	1	0.01%
20	658	Insurance - Workman's Comp.	0	0	ō	ō	õ	Ō	0	0	Ó	0	(0)	0	0	0.00%
21	659	Insurance - Other	0	D	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
22	660	Advertising Expense	0	0	D	0	0	0	1	1	5	1	(4)	1	5	0.05%
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	O	0	0	0	0	0	0	0	D.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	(5)	(5)	(6)	(5)	(5)	(6)	(7)	(7)	(63)	(9)	57	(6)	(68)	-0.63%
26	675	Miscellaneous Expense	167	170	184	172	175	192	217	218	2,024	293	(1,845)	208	2,175	20.24%
27																-
28		TOTAL WATER O & M EXPENSES	823	838	910	852	867	950	1,071	1,079	10,002	1,450	(9,119)	1,026	10,749	100.00%
		675863 Service & Sundry input to be allocated to lines 1-26	823	838	910	852	867	950	1,071	1,079	10,002	1,450	(9,119)	1,026	10,749	

Florida Public Service Commission

5 of 5

Preparer: S Szczygieł

Schedule: B-5

Page:

printed 5/16/2008 3:43 PM

V

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

# **Zephyr Shores**

,

# Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						Excess I&I			Excess I&I	
Line			2007	2007	2007	Ajdstmnt @	2007	Pro Forma	Ajdstmnt @	
No.		Account No. and Name	Per Books	Normalizations	Normalized	<u>N/A</u>	Adjusted	Adjustments	N/A	Pro Forma
1	701	Salaries & Wages - Employees	5,305	(87)	5,218		5,218	3,285		8,503
2	703	Salaries & Wages - Officers, Exec.	805	0	805		805	0		805
3	704	Employee Pensions & Benefits	2,200	0	2,200		2,200	131		2,330
4	710	Purchased Sewage Treatment	34,224	1,758	35,981	D	35,981	271	0	36,252
5	711	Sludge Removal Expense	0	0	0		0	0		0
6	715	Purchased Power	1,689	0	1,689	0	1,689	0	0	1,689
7	716	Fuel for Power Production	0	0	0		0	0		0
8	718	Chemicals	131	0	131	0	131	0	0	131
9	720	Materials & Supplies	128	0	128		128	0		128
10	731	Contractual Services - Engineering	166	0	166		166	0		166
11	732	Contractual Services - Accounting	(254)	613	358		358	0		358
12	733	Contractual Services - Legal	168	121	289		289	0		289
13	734	Contractual Services - Mgmt. Fees	11,381	173	11,555		11,555	(295)		11,260
14	735	Contractual Services - Testing	774	0	774		774	0		774
15	736	Contractual Services - Other	7,727	515	8,241		8,241	209		8,450
16	741	Rental of Building/Real Prop.	715	0	715		715	114		829
17	742	Rental of Equipment	55	0	55		55	0		55
18	750	Transportation Expenses	7,900	0	7,900		7,900	872		8,772
19	756	Insurance - Vehicle	538	0	538		538	0		538
20	757	Insurance - General Liability	2,143	0	2,143		2,143	0		2,143
21	758	Insurance - Workman's Comp.	321	0	321		321	0		321
22	759	Insurance - Other	707	0	707		707	0		707
23	760	Advertising Expense	4	0	4		4	0		4
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0		0	7,054		7,054
25	767	Reg. Comm. Exp Other	0	0	0		0	0		0
26	770	Bad Debt Expense	(60)	0	(60)		(60)	0		(60)
27	775	Miscellaneous Expense	2,170	20,548	22,717		22,717	817		23,534
28										
29		TOTAL WATER O & M EXPENSES	78,936	23,640	102,576	0	102,576	12,458	0	115,034

#### Florida Public Service Commission

B-6 1 of 5

S Szczygiel

Schedule:

Preparer:

Page:

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

#### Zephyr Shores

#### Docket No. 080121-WS

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2007											2007	Per Books
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	616	423	483	366	501	457	617	444	2,795	549	(2,299)	352	5,305
2	703		121	138	(755)	122	122	196	146	133	613	192	(369)	145	805
3	704	Employee Pensions & Benefits	185	209	3	205	199	195	211	192	102	192	290	217	2,200
4	710		3,294	4.266	4,056	4,638	3,351	2,335	2,190	1,275	2,081	1,353	2,992	2,394	34,224
5	711	Sludge Removal Expense	0	0	0	0	0	0	0	0	0	Û	0	0	0
õ	715		25	193	369	188	134	99	95	101	132	114	120	121	1,689
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718	Chemicals	0	0	0	131	0	0	0	0	0	0	0	0	131
9	720	Materials & Supplies	7	49	7	7	7	7	8	8	70	10	(58)	7	128
10	731	Contractual Services - Engineering	21	21	21	21	21	21	21	21	0	0	0	0	166
11	732	Contractual Services - Accounting	144	125	125	(500)	73	73	72	73	(46)	71	74	(540)	(254) 168
12	733	Contractual Services - Legal	13	14	14	13	14	15	16	16	136	21	(120)	15	
13	734	Contractual Services - Mgmt. Fees	764	763	909	1,207	1,173	1,088	782	472	1,407	844	1,066	907	11,381 774
14	735	Contractual Services - Testing	0	1	1	0	0	1	1	1	5	1	(4)	768	
15	736		563	665	478	529	707	574	544	570	1,789	816	(257)	748	7,727 715
16	741	Rental of Building/Real Prop.	57	60	61	57	57	62	67	70	576	91	(508)	64	
17	742		4	5	5	4	4	5	5	5	44	7	(39)	5	55
18	750	Transportation Expenses	583	643	650	621	718	649	591	751	433	737	898	625	7,900 538
19	756	Insurance - Vehicle	45	45	45	45	45	45	44	45	45	45	45	45	
20	757	Insurance - General Liability	179	179	179	179	17 <del>9</del>	179	176	178	179	178	178	178	2,143 321
21	758	Insurance - Workman's Comp.	27	27	27	27	27	27	26	27	27	27	27	27	321 707
22	759	Insurance - Other	59	59	59	59	59	59	58	59	59	59	59	59	101
23	760	Advertising Expense	0	0	0	0	0	۵	0	0	3	0	(3)	0	4
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	U	U	0
25	767	Reg. Comm. Exp Other	0	0	D	0	0	Û	0	0	0	0	0	0	(60)
26	770	Bad Debt Expense	25	42	(32)	9	(50)	(16)	127	(85)	(1)	6	(392)	307	, ,
27	775	Miscellaneous Expense	1 <b>1</b> 6	340	275	117	156	128	252	180	1,179	260	(1,040)	206	2,170
28									0.040	4 507	11 607	5,576	661	6,652	78,936
29		TOTAL WATER O & M EXPENSES	6,848	8,266	6,980	8,044	7,498	6,198	6,049	4,537	11,627	5,570	001	0,002	70,000

Florida Public Service Commission

2 of 5

Preparer: S Szczygiel

Schedule: B-6

Page:

) ) ) ) ) ) ) ) )	· · · · · · · · · · · · · · · · · · ·	
-------------------	---------------------------------------	--

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

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	348	141	193	96	229	162	299	113	66	120	107	49	1,920
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	(4)	(2)	(0)	0	0	0	0	(0)	(6)
4	710	Purchased Sewage Treatment	3,294	4,266	4,056	4,638	3,351	2,335	2,190	1,275	2,081	1,353	2,992	2,394	34,224
5	711	Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715	Purchased Power	21	189	364	183	129	94	90	95	90	107	158	116	1,637
7	716	Fuel for Power Production	0	0	0	0	0	0	Ó	0	0	0	0	0	0
8	718	Chemicals	Û	0	0	131	0	0	0	0	0	0	0	0	131
9	720	Materials & Supplies	0	42	0	0	0	0	0	0	4	0	0	Q	46
10	731	Contractual Services - Engineering	21	21	21	21	21	21	21	21	0	0	0	0	166
11	732	Contractual Services - Accounting	0	(0)	(0)	(426)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(426)
12	733	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	Ó	0	ÌÓ
13	734	Contractual Services - Mgmt. Fees	(0)	0	(0)	0	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(0)
14	735	Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	768	768
15		Contractual Services - Other	(0)	150	0	0	150	75	0	0	427	190	0	152	1,145
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	٥
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	٥	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	Q
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)	(O)
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	Ó	່ວ່
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	ō
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	Ō	ō
26	770	Bad Debt Expense	28	46	(28)	13	(46)	(12)	131	(80)	36	12	(424)	311	(14)
27	775	Miscellaneous Expense	0	218	149	0	38	0	115	37	0	74	0	75	707
28 29		TOTAL WATER O & M EXPENSES	3,711	5,074	4,754	4,655	3,868	2,672	2,845	1,461	2,703	1,856	2,832	3.865	40,297

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

#### Zephyr Shores

Docket No. 080121-WS

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007									•		2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2		Salaries & Wages - Officers, Exec.	72	86	(808)	72	72	142	88	72	113	113	73	89	185
3	704	Employee Pensions & Benefits	195	218	13	214	212	207	222	203	195	207	207	228	2,322
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
6		Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	۵	0	0	0
8		Chemicals	0	0	D	0	0	0	0	0	0	0	0	0	0
9		Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
10		Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
11		Contractual Services - Accounting	144	125	125	(74)	73	73	72	73	(44)	72	73	(540)	174
12	733	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Contractual Services - Mgmt. Fees	764	762	909	1,207	1,173	1,088	781	472	1,404	843	1,068	907	11,378
14	735	Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Contractual Services - Other	477	424	385	443	469	404	442	464	486	488	515	499	5,496
16	741	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	Ũ	0
17		Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750	Transportation Expenses	602	664	671	641	738	670	614	775	633	769	722	647	8,148
19	756	Insurance - Vehicle	45	45	45	45	45	45	44	45	45	45	45	45	538
20	757	insurance - General Liability	179	179	179	179	179	179	176	178	178	178	178	178	2,142
21		Insurance - Workman's Comp.	27	27	27	27	27	27	26	27	27	27	27	27	321
22		Insurance - Other	59	59	59	59	59	59	58	59	59	59	59	59	706
23		Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24		Reg. Comm. Exp Rate Case Amort.	0	0	0	0	C	0	0	0	0	0	0	0	Q
25		Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	û
26		Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775	Miscettaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
28 29		TOTAL WATER O & M EXPENSES	2.563	2,590	1,606	2.813	3,048	2,894	2,525	2,369	3.096	2,801	2,966	2,139	31,410

58 50

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

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

- }

#### Zephyr Shores

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

) **) ) ) ) ) ) ) )** 

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line			2007											2007	Total	Allocation
No.		Account No. and Name	Jan	Feb	Маг	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	Rate
1	701	Salaries & Wages - Employees	268	282	290	270	272	296	318	332	2,729	430	(2,405)	303	3,385	46.83%
2	703	Salaries & Wages - Officers, Exec.	49	52	53	50	50	54	58	61	500	79	(441)	56	621	8.59%
3	704	Employee Pensions & Benefits	(9)	(10)	(10)	(9)	(9)	(10)	(11)	(11)	(94)	(15)	83	(10)	(116)	-1.61%
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	o	0	. o	Ó	0	0	Ó	0.00%
5	711	Studge Removal Expense	0	0	0	0	0	0	0	0	0	0	Ō	ō	0	0.00%
6	715	Purchased Power	4	4	4	4	4	5	5	5	42	7	(37)	5	52	0.72%
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	Ő	ō	0	0.00%
8	718	Chemicals	0	0	0	0	0	0	0	0	0	0	ō	ō	õ	0.00%
9	720	Materials & Supplies	7	7	7	7	7	7	8	8	66	10	(58)	7	82	1.14%
10	731	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	o o	0	0.00%
11	732	Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	1	(0)	(2)	-0.02%
12	733	Contractual Services - Legal	13	14	14	13	14	15	16	16	136	21	(120)	15	168	2.33%
13	734	Contractual Services - Mgmt. Fees	0	0	D	0	0	0	0	0	2	0	(2)	0	3	0.04%
14	735	Contractual Services - Testing	D	1	1	D	0	1	1	1	5	1	(4)	1	6	0.09%
15	736	Contractual Services - Other	86	90	93	87	87	95	102	106	875	138	(772)	97	1.086	15.02%
16	741	Rental of Building/Real Prop.	57	60	61	57	57	62	67	70	576	91	(508)	64	715	9.89%
17	742	Rental of Equipment	4	5	5	4	4	5	5	5	44	7	(39)	5	55	0.76%
18	750	Transportation Expenses	(20)	(21)	(21)	(20)	(20)	(22)	(23)	(24)	(200)	(31)	176	(22)	(248)	-3.43%
19	756	Insurance - Vehicle	O O	0 0	0	0	0	0	o o	0	Ò	ົດ໌	(0)	(/	Û.	0.00%
20	757	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	(0)	õ	1	0.01%
21	758	Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	ō	Ó	0.00%
22	759	Insurance - Other	0	0	Ó	0	0	0	0	0	0	0	(0)	Ď	ō	0.00%
23	760	Advertising Expense	0	0	0	0	0	0	0	0	3	0	(3)	õ	4	0.05%
24	766	Reg. Comm. Exp Rate Case Arrort.	0	0	0	0	0	0	0	D	0	Ó	, o	õ	ò	0.00%
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	D	0	0	0	Ō	ů.	ō	0.00%
26	770	Bad Debt Expense	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(37)	(6)	32	(4)	(46)	-0.63%
27	775	Miscellaneous Expense	116	122	125	117	118	128	137	143	1,179	186	(1,040)	131	1,463	20.24%
28		•											(.,2.00)			~~.L4 /0
29		TOTAL WATER O & M EXPENSES	573	602	620	577	581	631	679	708	5,828	918	(5,137)	648	7,228	100.00%
		775863 Service & Sundry Input to be allocated to lines 1-27	573	602	620	577	581	631	679	708	5,828	918	(5,137)	648	7,228	

#### Florida Public Service Commission

Ю Ø

)

•

Schedule: 8-3 5 of 5 Page: Preparer: S Szczygiel

# **Operation & Maintenance Expense Comparison - Water**

# Florida Public Service Commission

Zephyr Shorøs	Schedule:	B-7
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.

<u> </u>		(1)	(2)	(3)	(4)	(5)
	<b>A</b> 6		Historical Year	Test Year Adjusted		
Line	Acct	Account Name	2002	2007	Difference	% Difference
No.	<u>No.</u>	Salaries & Wages - Employees	15,240	24,428	9,188	60.29%
1	601		15,240	1,110	1,110	00.2376
2	603	Salaries & Wages - Officers, Exec.	2,064	5,571	3,507	- 169.93%
3	604	Employee Pensions & Benefits	•	5,571	•	-100.00%
4	610	Purchased Water	2,674	2,486	(2,674)	103.31%
5	615	Purchased Power	1,223	2,400	1,263 0	103.3176
6	616	Fuel for Power Production	0	753	406	- 117.03%
7	618	Chemicals	347	675		-48.51%
8	620	Materials & Supplies	1,311	167	(636) 99	-48.51% 145.06%
9	631	Contractual Services - Engineering	68	361	99 128	54.83%
10 11	632	Contractual Services - Accounting	233	372		-72.87%
	633	Contractual Services - Legal	1,372		(1,000)	-12.01%
12	634 635	Contractual Services - Mgmt. Fees	0	11,636	11,636	- 695.09%
13	635	Contractual Services - Testing	681	5,415	4,734	
14	636	Contractual Services - Other	1,291	11,524	10,233 595	792.66% 127.05%
15	641	Rental of Building/Real Prop.	468	1,063		
16	642	Rental of Equipment	27	82	55	202.00%
17	650	Transportation Expenses	3,058	7,836	4,778	156.25%
18	656	Insurance - Vehicle	0	542	542	-
19	657	Insurance - General Liability	1,671	2,158	487	29.13%
20	658	Insurance - Workman's Comp.	333	323	(10)	-2.86%
21	659	Insurance - Other	6	712	706	11760.42%
22	660	Advertising Expense	75	5	(70)	-92.96%
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp Other	495	0	(495)	-100.00%
25	670	Bad Debt Expense	1,265	1,315	50	3.97%
26	675	Miscellaneous Expense	5,419	23,776	18,357	338.76%
27	TOTAL	WATER O & M EXPENSES	39,321	102,311	62,990	160.19%
28		Total Customers (EOY)	520.0	545.5	25.5	4.90%
29		Consumer Price Index - U				11.38%
30		Growth Plus Inflation				16.85%

Supporting Schedules: B-5, F-8

printed 5/16/2008 3:43 PM

~

) ) ) ) ) ) )	) ) ) ) ) ) )	)	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
---------------	---------------	---	---------------------------------------	---------------------------------------

# **Operation & Maintenance Expense Comparison - Water**

# Zephyr Shores

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

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

# Florida Public Service Commission

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

LineAcctAccount NameExplanation1601Salaries & Wages - EmployeesPrior owner did not allocate all admin costs to entities2603Salaries & Wages - Officers, Exec.Prior owner did not allocate all admin costs to entities3604Employee Pensions & BenefitsPrior owner did not allocate all admin costs to entities4610Purchased WaterIncreased direct power charges & indirect allocation of admin costs.5615Purchased PowerIncreased direct power charges & indirect allocation of admin costs.6616Fuel for Power ProductionIncreased chemical costs7618ChemicalsIncreased chemical costs8620Materials & SuppliesPrior owner did not allocate all admin costs to entities9631Contractual Services - EngineeringPrior owner did not allocate all admin costs to entities11632Contractual Services - LegalPrior owner did not allocate all admin costs to entities12634Contractual Services - OtherPrior owner did not allocate all admin costs to entities13635Contractual Services - OtherPrior owner did not allocate all admin costs to entities14636Contractual Services - OtherPrior owner did not allocate all admin costs to entities15641Rental of Building/Real Prop.Prior owner did not allocate all admin costs to entities16642Rental of EquipmentPrior owner did not allocate all admin costs to entities17650Transportation Expense		(1) (2)	(3)
1601Salaries & Wages - EmployeesPrior owner did not allocate all admin costs to entities2603Salaries & Wages - Officers, Exec.Prior owner did not allocate all admin costs to entities3604Employee Pensions & BenefitsPrior owner did not allocate all admin costs to entities4610Purchased WaterIncreased direct power charges & indirect allocation of admin costs.5615Purchased PowerIncreased direct power charges & indirect allocation of admin costs.6616Fuel for Power ProductionIncreased chemical costs7618ChemicalsIncreased chemical costs8620Materials & SuppliesPrior owner did not allocate all admin costs to entities9631Contractual Services - EngineeringPrior owner did not allocate all admin costs to entities11633Contractual Services - LegalPrior owner did not allocate all admin costs to entities12634Contractual Services - Mgmt. FeesPrior owner did not allocate all admin costs to entities13635Contractual Services - OtherPrior owner did not allocate all admin costs to entities14636Contractual Services - OtherPrior owner did not allocate all admin costs to entities15641Rental of EquipmentPrior owner did not allocate all admin costs to entities16642Rental of EquipmentPrior owner did not allocate all admin costs to entities17650Transportation ExpensesPrior owner did not allocate all admin costs to entities<		Acct	
2603Salaries & Wages - Officers, Exec.Prior owner did not allocate all admin costs to entities3604Employee Pensions & BenefitsPrior owner did not allocate all admin costs to entities4610Purchased WaterIncreased direct power charges & indirect allocation of admin costs.5615Purchased PowerIncreased direct power charges & indirect allocation of admin costs.6616Fuel for Power ProductionIncreased chemical costs7618ChemicalsIncreased chemical costs8620Materials & SuppliesPrior owner did not allocate all admin costs to entities9631Contractual Services - EngineeringPrior owner did not allocate all admin costs to entities10632Contractual Services - AccountingPrior owner did not allocate all admin costs to entities11633Contractual Services - TestingPrior owner did not allocate all admin costs to entities13635Contractual Services - OtherPrior owner did not allocate all admin costs to entities14636Contractual Services - OtherPrior owner did not allocate all admin costs to entities15641Rental of Building/Real Prop.Prior owner did not allocate all admin costs to entities16642Rental of EquipmentPrior owner did not allocate all admin costs to entities17650Insurance - VehiclePrior owner did not allocate all admin costs to entities18656Insurance - Workman's Comp.Prior owner did not allocate all admin costs to entities </th <th></th> <th>No. Account Name</th> <th>Explanation</th>		No. Account Name	Explanation
1604Employee Pensions & BenefitsPrior owner did not allocate all admin costs to entities4610Purchased WaterIncreased direct power charges & indirect allocation of admin costs.5615Purchased PowerIncreased direct power charges & indirect allocation of admin costs.6616Fuel for Power ProductionIncreased chemical costs7618ChemicalsIncreased chemical costs8620Materials & SuppliesPrior owner did not allocate all admin costs to entities9631Contractual Services - EngineeringPrior owner did not allocate all admin costs to entities10632Contractual Services - LegalPrior owner did not allocate all admin costs to entities11633Contractual Services - Mgmt. FeesPrior owner did not allocate all admin costs to entities13635Contractual Services - TestingTesting per EPA requirements14636Contractual Services - OtherPrior owner did not allocate all admin costs to entities15641Rental of Building/Real Prop.Prior owner did not allocate all admin costs to entities16642Rental of EquipmentPrior owner did not allocate all admin costs to entities17650Transportation ExpensesPrior owner did not allocate all admin costs to entities18656Insurance - VehiclePrior owner did not allocate all admin costs to entities19657Insurance - Workman's Comp.Prior owner did not allocate all admin costs to entities20658Insu	Pric	601 Salaries & Wages - Employees	Prior owner did not allocate all admin costs to entities
4610Purchased Water5615Purchased PowerIncreased direct power charges & indirect allocation of admin costs.6616Fuel for Power ProductionIncreased chemical costs7618ChemicalsIncreased chemical costs8620Materials & SuppliesPrior owner did not allocate all admin costs to entities9631Contractual Services - EngineeringPrior owner did not allocate all admin costs to entities10632Contractual Services - AccountingPrior owner did not allocate all admin costs to entities11633Contractual Services - LegalPrior owner did not allocate all admin costs to entities12634Contractual Services - TestingTesting per EPA requirements14636Contractual Services - OtherPrior owner did not allocate all admin costs to entities15641Rental of Building/Real Prop.Prior owner did not allocate all admin costs to entities17650Transportation ExpensesPrior owner did not allocate all admin costs to entities18656Insurance - VehiclePrior owner did not allocate all admin costs to entities19657Insurance - Workman's Comp.Prior owner did not allocate all admin costs to entities20658Insurance - OtherPrior owner did not allocate all admin costs to entities21659Insurance - OtherPrior owner did not allocate all admin costs to entities	Pric	603 Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
5615Purchased PowerIncreased direct power charges & indirect allocation of admin costs.6616Fuel for Power ProductionIncreased chemical costs7618ChemicalsIncreased chemical costs8620Materials & SuppliesPrior owner did not allocate all admin costs to entities9631Contractual Services - EngineeringPrior owner did not allocate all admin costs to entities10632Contractual Services - AccountingPrior owner did not allocate all admin costs to entities11633Contractual Services - LegalPrior owner did not allocate all admin costs to entities12634Contractual Services - TestingPrior owner did not allocate all admin costs to entities13635Contractual Services - OtherPrior owner did not allocate all admin costs to entities14636Contractual Services - OtherPrior owner did not allocate all admin costs to entities15641Rental of Building/Real Prop.Prior owner did not allocate all admin costs to entities16642Rental of EquipmentPrior owner did not allocate all admin costs to entities17650Transportation ExpensesPrior owner did not allocate all admin costs to entities18656Insurance - VehiclePrior owner did not allocate all admin costs to entities19657Insurance - Workman's Comp.Prior owner did not allocate all admin costs to entities20658Insurance - OtherPrior owner did not allocate all admin costs to entities <td>Pric</td> <td>604 Employee Pensions &amp; Benefits</td> <td>Prior owner did not allocate all admin costs to entities</td>	Pric	604 Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
6616Fuel for Power Production7618ChemicalsIncreased chemical costs8620Materials & SuppliesPrior owner did not allocate all admin costs to entities9631Contractual Services - EngineeringPrior owner did not allocate all admin costs to entities10632Contractual Services - AccountingPrior owner did not allocate all admin costs to entities11633Contractual Services - LegalPrior owner did not allocate all admin costs to entities12634Contractual Services - TestingPrior owner did not allocate all admin costs to entities13635Contractual Services - OtherPrior owner did not allocate all admin costs to entities14636Contractual Services - OtherPrior owner did not allocate all admin costs to entities15641Rental of Building/Real Prop.Prior owner did not allocate all admin costs to entities16642Rental of EquipmentPrior owner did not allocate all admin costs to entities17650Transportation ExpensesPrior owner did not allocate all admin costs to entities18656Insurance - VehiclePrior owner did not allocate all admin costs to entities19657Insurance - General LiabilityPrior owner did not allocate all admin costs to entities20658Insurance - Workman's Comp.Prior owner did not allocate all admin costs to entities21659Insurance - OtherPrior owner did not allocate all admin costs to entities		610 Purchased Water	
7618ChemicalsIncreased chemical costs8620Materials & SuppliesPrior owner did not allocate all admin costs to entities9631Contractual Services - EngineeringPrior owner did not allocate all admin costs to entities10632Contractual Services - AccountingPrior owner did not allocate all admin costs to entities11633Contractual Services - LegalPrior owner did not allocate all admin costs to entities12634Contractual Services - Mgmt. FeesPrior owner did not allocate all admin costs to entities13635Contractual Services - TestingTesting per EPA requirements14636Contractual Services - OtherPrior owner did not allocate all admin costs to entities15641Rental of Building/Real Prop.Prior owner did not allocate all admin costs to entities16642Rental of EquipmentPrior owner did not allocate all admin costs to entities17650Transportation ExpensesPrior owner did not allocate all admin costs to entities18656Insurance - VehiclePrior owner did not allocate all admin costs to entities19657Insurance - General LiabilityPrior owner did not allocate all admin costs to entities20658Insurance - OtherPrior owner did not allocate all admin costs to entities21659Insurance - OtherPrior owner did not allocate all admin costs to entities	Incr	615 Purchased Power	Increased direct power charges & indirect allocation of admin costs.
8620Materials & Supplies9631Contractual Services - EngineeringPrior owner did not allocate all admin costs to entities10632Contractual Services - AccountingPrior owner did not allocate all admin costs to entities11633Contractual Services - LegalPrior owner did not allocate all admin costs to entities12634Contractual Services - Mgmt. FeesPrior owner did not allocate all admin costs to entities13635Contractual Services - TestingTesting per EPA requirements14636Contractual Services - OtherPrior owner did not allocate all admin costs to entities15641Rental of Building/Real Prop.Prior owner did not allocate all admin costs to entities16642Rental of EquipmentPrior owner did not allocate all admin costs to entities17650Transportation ExpensesPrior owner did not allocate all admin costs to entities18656Insurance - VehiclePrior owner did not allocate all admin costs to entities19657Insurance - Workman's Comp.Prior owner did not allocate all admin costs to entities20658Insurance - OtherPrior owner did not allocate all admin costs to entities21659Insurance - OtherPrior owner did not allocate all admin costs to entities		616 Fuel for Power Production	
9631Contractual Services - Engineering 10Prior owner did not allocate all admin costs to entities Prior owner did not allocate all admin costs to entities10632Contractual Services - Accounting 11Prior owner did not allocate all admin costs to entities12634Contractual Services - LegalPrior owner did not allocate all admin costs to entities13635Contractual Services - Mgmt. Fees 13Prior owner did not allocate all admin costs to entities14636Contractual Services - Other 15Prior owner did not allocate all admin costs to entities15641Rental of Building/Real Prop. Prior owner did not allocate all admin costs to entities16642Rental of Equipment Prior owner did not allocate all admin costs to entities17650Transportation Expenses Prior owner did not allocate all admin costs to entities18656Insurance - Vehicle Prior owner did not allocate all admin costs to entities19657Insurance - General Liability Prior owner did not allocate all admin costs to entities20658Insurance - Other21659Insurance - Other	Incr	618 Chemicals	Increased chemical costs
10632Contractual Services - AccountingPrior owner did not allocate all admin costs to entities11633Contractual Services - LegalPrior owner did not allocate all admin costs to entities12634Contractual Services - Mgmt. FeesPrior owner did not allocate all admin costs to entities13635Contractual Services - TestingTesting per EPA requirements14636Contractual Services - OtherPrior owner did not allocate all admin costs to entities15641Rental of Building/Real Prop.Prior owner did not allocate all admin costs to entities16642Rental of EquipmentPrior owner did not allocate all admin costs to entities17650Transportation ExpensesPrior owner did not allocate all admin costs to entities18656Insurance - VehiclePrior owner did not allocate all admin costs to entities19657Insurance - Workman's Comp.Prior owner did not allocate all admin costs to entities20658Insurance - OtherPrior owner did not allocate all admin costs to entities		620 Materials & Supplies	
11633Contractual Services - Legal12634Contractual Services - Mgmt. FeesPrior owner did not allocate all admin costs to entities13635Contractual Services - TestingPrior owner did not allocate all admin costs to entities14636Contractual Services - OtherPrior owner did not allocate all admin costs to entities15641Rental of Building/Real Prop.Prior owner did not allocate all admin costs to entities16642Rental of EquipmentPrior owner did not allocate all admin costs to entities17650Transportation ExpensesPrior owner did not allocate all admin costs to entities18656Insurance - VehiclePrior owner did not allocate all admin costs to entities19657Insurance - General LiabilityPrior owner did not allocate all admin costs to entities20658Insurance - OtherPrior owner did not allocate all admin costs to entities21659Insurance - OtherPrior owner did not allocate all admin costs to entities	Pric	631 Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
12634Contractual Services - Mgmt. FeesPrior owner did not allocate all admin costs to entities13635Contractual Services - TestingTesting per EPA requirements14636Contractual Services - OtherPrior owner did not allocate all admin costs to entities15641Rental of Building/Real Prop.Prior owner did not allocate all admin costs to entities16642Rental of EquipmentPrior owner did not allocate all admin costs to entities17650Transportation ExpensesPrior owner did not allocate all admin costs to entities18656Insurance - VehiclePrior owner did not allocate all admin costs to entities19657Insurance - General LiabilityPrior owner did not allocate all admin costs to entities20658Insurance - Workman's Comp.Prior owner did not allocate all admin costs to entities21659Insurance - OtherPrior owner did not allocate all admin costs to entities	Pric	632 Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
12Contractual Services - TestingTesting per EPA requirements13635Contractual Services - OtherPrior owner did not allocate all admin costs to entities14636Contractual Services - OtherPrior owner did not allocate all admin costs to entities15641Rental of Building/Real Prop.Prior owner did not allocate all admin costs to entities16642Rental of EquipmentPrior owner did not allocate all admin costs to entities17650Transportation ExpensesPrior owner did not allocate all admin costs to entities18656Insurance - VehiclePrior owner did not allocate all admin costs to entities19657Insurance - General LiabilityPrior owner did not allocate all admin costs to entities20658Insurance - Workman's Comp.Prior owner did not allocate all admin costs to entities21659Insurance - OtherPrior owner did not allocate all admin costs to entities		633 Contractual Services - Legal	
14636Contractual Services - OtherPrior owner did not allocate all admin costs to entities15641Rental of Building/Real Prop.Prior owner did not allocate all admin costs to entities16642Rental of EquipmentPrior owner did not allocate all admin costs to entities17650Transportation ExpensesPrior owner did not allocate all admin costs to entities18656Insurance - VehiclePrior owner did not allocate all admin costs to entities19657Insurance - General LiabilityPrior owner did not allocate all admin costs to entities20658Insurance - Workman's Comp.Prior owner did not allocate all admin costs to entities21659Insurance - OtherPrior owner did not allocate all admin costs to entities	Pric	634 Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
15641Rental of Building/Real Prop.Prior owner did not allocate all admin costs to entities16642Rental of EquipmentPrior owner did not allocate all admin costs to entities17650Transportation ExpensesPrior owner did not allocate all admin costs to entities18656Insurance - VehiclePrior owner did not allocate all admin costs to entities19657Insurance - General LiabilityPrior owner did not allocate all admin costs to entities20658Insurance - Workman's Comp.Prior owner did not allocate all admin costs to entities21659Insurance - OtherPrior owner did not allocate all admin costs to entities	Tes	635 Contractual Services - Testing	Testing per EPA requirements
16642Rental of EquipmentPrior owner did not allocate all admin costs to entities17650Transportation ExpensesPrior owner did not allocate all admin costs to entities18656Insurance - VehiclePrior owner did not allocate all admin costs to entities19657Insurance - General LiabilityPrior owner did not allocate all admin costs to entities20658Insurance - Workman's Comp.Prior owner did not allocate all admin costs to entities21659Insurance - OtherPrior owner did not allocate all admin costs to entities	Pric	636 Contractual Services - Other	Prior owner did not allocate all admin costs to entities
17650Transportation ExpensesPrior owner did not allocate all admin costs to entities18656Insurance - VehiclePrior owner did not allocate all admin costs to entities19657Insurance - General LiabilityPrior owner did not allocate all admin costs to entities20658Insurance - Workman's Comp.Prior owner did not allocate all admin costs to entities21659Insurance - OtherPrior owner did not allocate all admin costs to entities	Pric	641 Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
18656Insurance - VehiclePrior owner did not allocate all admin costs to entities19657Insurance - General LiabilityPrior owner did not allocate all admin costs to entities20658Insurance - Workman's Comp.Prior owner did not allocate all admin costs to entities21659Insurance - OtherPrior owner did not allocate all admin costs to entities	Pric	642 Rental of Equipment	Prior owner did not allocate all admin costs to entities
19657Insurance - General LiabilityPrior owner did not allocate all admin costs to entities20658Insurance - Workman's Comp.21659Insurance - OtherPrior owner did not allocate all admin costs to entities	Pric	650 Transportation Expenses	Prior owner did not allocate all admin costs to entities
20       658       Insurance - Workman's Comp.         21       659       Insurance - Other         Prior owner did not allocate all admin costs to entities	Pric	656 Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
21 659 Insurance - Other Prior owner did not allocate all admin costs to entities	Pric	657 Insurance - General Liability	Prior owner did not allocate all admin costs to entities
		658 Insurance - Workman's Comp.	
	Pric	659 Insurance - Other	Prior owner did not allocate all admin costs to entities
		660 Advertising Expense	
23 666 Reg. Comm. Exp Rate Case Amort.	t.		
24 667 Reg. Comm. Exp Other			
25 670 Bad Debt Expense		-	
26 675 Miscellaneous Expense Prior owner did not allocate all admin costs to entities	Pric	•	Prior owner did not allocate all admin costs to entities

# **Operation & Maintenance Expense Comparison - Sewer**

# Florida Public Service Commission

-

-

•

Zephyr Shores	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.

	- <u>-</u>	(1)	(2) Historical	(3) Test Year	(4)	(5)
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2002	2007	Difference	% Difference
1	701	Salaries & Wages - Employees	13,096	5,218	(7,878)	-60.16%
2	703	Salaries & Wages - Officers, Exec.	0	805	805	-
3	704	Employee Pensions & Benefits	1,636	2,200	564	34.45%
4	710	Purchased Sewage Treatment	29,323	35,981	6,658	22.71%
5	711	Sludge Removal Expense	. 0	0	0	-
6	715	Purchased Power	1,568	1,689	121	7.74%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	0	<b>1</b> 31	131	-
9	720	Materials & Supplies	924	128	(796)	-86.10%
10	731	Contractual Services - Engineering	67	166	99	147.76%
11	732	Contractual Services - Accounting	231	358	127	55.18%
12	733	Contractual Services - Legal	1,363	289	(1,074)	-78.77%
13	734	Contractual Services - Mgmt. Fees	0	11,555	11,555	-
14	735	Contractual Services - Testing	25	774	749	2995.01%
15	736	Contractual Services - Other	1,068	8,241	7,173	671.65%
16	741	Rental of Building/Real Prop.	465	715	250	53.67%
17	742	Rental of Equipment	27	55	28	103.08%
18	750	Transportation Expenses	3,368	7,900	4,532	134.56%
19	756	Insurance - Vehicle	0	538	538	-
20	757	Insurance - General Liability	1,660	2,143	483	29.08%
21	758	Insurance - Workman's Comp.	301	321	20	6.70%
22	759	Insurance - Other	6	707	701	11677.09%
23	760	Advertising Expense	75	4	(71)	-95.27%
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp Other	492	0	(492)	-100.00%
26	770	Bad Debt Expense	1,257	(60)	(1,317)	-104.74%
27	775	Miscellaneous Expense	5,418	22,717	17,299	319.29%
28	TOTAL	. SEWER O & M EXPENSES	62,370	102,576	40,206	64.46%
29		Total Customers (EOY)	517.0	541.0	24.0	4.64%
30		Consumer Price Index - U				11.38%
31		Growth Plus Inflation				16.56%

Supporting Schedules: B-6, F-8

# **Operation & Maintenance Expense Comparison - Sewer**

# **Zephyr Shores**

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

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

# Florida Public Service Commission

Schedule: B-8 Supl Page: 1 of 1 Preparer: S Szczygiel

	(1)	(2)	(3)
Line	Acct		
No.	No.	Account Name	Explanation
1	701	Salaries & Wages - Employees	
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	Increased costs
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	
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
11	732	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
12	733	Contractual Services - Legal	
13	734	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
14	735	Contractual Services - Testing	Testing per EPA requirements
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	Prior owner did not allocate all admin costs to entities
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.	
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities
23	760	Advertising Expense	
24	766	Reg. Comm. Exp Rate Case Amort.	
25	767	Reg. Comm. Exp Other	
26	770	Bad Debt Expense	
27	775	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

# **Contractual Services**

# Florida Public Service Commission

Ľ

-

-

-

-

Zephyr Shores	Schedule:	B-9 1 of 1
Docket No. 080121-WS Historical Test Year Ending December 31, 2007	Page: Preparer:	S Szczygiel
Historical fest fear Ending December 01, 2007		,,,

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.

	(1)	(2)	(3)	(4)
Line				
No.		Type of Service	Amount	Description of Work Performed
Wate				
1	Aqua Services, Inc.	Management	15,951	Corporate services and sundry charges
2 3 4 5 6 7 8	26483Harbor Branch	Testing-Treat-Ops	2,285	Testing-Treat-Ops
9 10				
Sew			40 405	
11 12 13 14 15 16 17 18 19 20	Aqua Services, Inc.	Management	16,125	Corporate services and sundry charges

Analysis of Rate Case Expense	Florida Public :	Service Commission	
Zephyr Shores	Schedule:	B-10	
Docket No. 080121-WS	Page:	1 of 1	
Historical Test Year Ending December 31, 2007	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 amountization and its allocation, including support behind this determination.

ø

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly <u>Rate</u>	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Legal						
2	*****	Rutledge, Ecenia, Purneli & Hoffman	300.00	275,000	Legal		91
3 4	Sub-Total Legal			275,000	•		
5	Consulting & Other Exper	rts.					
6	CONSUMINI & OTHER CADE	Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,73
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,87
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 13	Sub-Total Consulting			709,000	•		
14	Aqua Services Employee	<u>s Time</u>					
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00	30,000	Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00	45,000	Accounting		865
18	Aqua Services, Inc.	Guth, Nance	36.58	5,000	Accounting		137
19	Aqua Services, Inc.	Shank, David	72.00	5,000	Accounting		69
	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		769
21 22	Sub-Total Aqua Employe		-	190,000			
23	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
25	System Maps			40,000			
26 27	PSC Pre-Audit			10,000			
28	FL PSC	FL PSC			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 - Printi	ng		3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Posta	age & Mailing		20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			3,900	_		
34	Sub-Total Other			190,000	-		
35	Total			1,364,000	-		
36		] or Commission Hearing [ X ]					

	(A)	(B) Wate	(C)	(D) Sewer		(E)
Amortization of Rate Case Expense;	Total	Allocation %	Allocated Amount	Allocation %	·	Allocated Amount
Prior Unamortized Rate Case Expense Subtotal Prior Cases	0 0	2.085%	<u>0</u> 0		2.069% _	0 0
Current rate Case Expense	1,364,000	2.085%	28,436		2.069%	28,218
Total Projected Rate Case Expense	1,364,000	-	28,436		-	28,218
Amortization Period in Years: Annual Amortization	4 341,000	-	7,109		-	7,054
Method of Allocation Between Systems:	· · · · · ·					

n (Provide Calculation)

a b

c đ e f

g h i

j k l m

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

65

Analysis of Major Maintenance Projects	Florida Public Service Commission	ı
Zephyr Shores 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.

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

-

-

-

-

۱

 Allocation of Expenses Intercompany Expenses Per Books Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Historical [X] Projected []

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

(1) Line	(2 Acct		(3)	(4)	(5) Allocation Pe	(6)	(7)	(8) Allocation	(9)	(10) Amounts Alle	(11)	(12)	(13) Gross
No.	Water		Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
	110(0)	001101	Booolphon	1101	00110						outer		Amounta
1	601	701	Salaries & Wages - Employees						0	0		0	
2	603	703	Salaries & Wages - Officers, Exec.	1.34%	1.32%		2.65%	#Custs	187	185		372	14,011
3	604	704	Employee Pensions & Benefits	1.02%	0.29%		1.31%	#Custs	8,150	2,322		10,472	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	1.43%	1.43%		2.85%	#Custs	174	174		347	12,175
11	633	733	Contractual Services - Legal						0	0		0	
12	634	734	Contractual Services - Mgmt. Fees	1.38%	1.37%		2.76%	#Custs	11,457	11,378		22,835	828,223
13	635	735	Contractual Services - Testing						0	0		0	
14	636	736	Contractual Services - Other	1.38%	1.37%		2.76%	#Custs	5,534	5,496		11,030	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	1.38%	1.37%		2.76%	#Custs	8,204	8,148		16,352	593,365
18	656	756	Insurance - Vehicle	1.38%	1.37%		2.76%	#Custs	542	538		1,080	39,196
19	657	757	Insurance - General Liability	1.38%	1.37%		2.76%	#Custs	2,157	2,142		4,299	155,967
20	658	758	Insurance - Workman's Comp.	1.38%	1.37%		2.76%	#Custs	323	321		644	23,380
21	659	759	Insurance - Other	1.38%	1.37%		2.76%	#Custs	711	706		1,418	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

#### Florida Public Service Commission

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

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

Allocation of Expenses Intracompany Expenses Per Books Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Historical [X] Projected []

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

(1) Line	(2 Acct		(3)	(4)	(5) Allocation P	( 6) ercentade	(7)	(8) Allocation	(9)	(10) Amounts All	(11) ocated	(12)	(13) Gross
No.	Water		Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
1	601	701	Salaries & Wages - Employees	0.50%	0.34%	,	0.84%	#Custs	5,034	3,385		8,419	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.50%	0.34%	1	0.84%	#Custs	923	621		1,544	183,603
3	604	704	Employee Pensions & Benefits	0.50%	0.34%	,	0.84%	#Custs	(173)	(116)	)	(289)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						Ó	0		0	-
5	615	715	Purchased Power	0.50%	0.34%	)	0.84%	#Custs	78	52		130	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.50%	0.34%	1	0.84%	#Custs	122	82		205	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.50%	0.34%	,	0.84%	#Custs	(3)	(2)	)	(4)	(503)
11	633	733	Contractual Services - Legal	0.50%	0.34%	2	0.84%	#Custs	250	168		419	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.50%	0.34%	•	0.84%	#Custs	4	3		7	845
13	635	735	Contractual Services - Testing	0.50%	0.34%	,	0.84%	#Custs	9	6		15	1,820
14	636	736	Contractual Services - Other	0.50%	0.34%	•	0.84%	#Custs	1,615	1,086		2,700	321,204
15	641	741	Rental of Building/Real Prop.	0.50%	0.34%	,	0.84%	#Custs	1,063	715		1,777	211,386
16	642	742	Rental of Equipment	0.50%	0.34%	)	0.84%	#Custs	82	55		136	16,221
17	650	750	Transportation Expenses	0.50%	0.34%	•	0.84%	#Custs	(368)	(248)	)	(616)	(73,289)
18	656	756	Insurance - Vehicle	0.50%	0.34%	<b>,</b>	0.84%	#Custs	0	0		0	42
19	657	75 <b>7</b>	Insurance - General Liability	0.50%	0.34%	•	0.84%	#Custs	1	1		1	166
20	658	758	Insurance - Workman's Comp.	0.50%	0.34%	1	0.84%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.50%	0.34%	)	0.84%	#Custs	0	0		0	55
22	660	760	Advertising Expense	0.50%	0.34%	,	0.84%	#Custs	5	4		9	1,050
23	666	766	Reg. Comm. Exp Rate Case Amort						0	0		0	-
24	667	767	Reg. Comm. Exp Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	0.50%	0.34%	,	0.84%	#Custs	(68)	(46		(113)	(13,483)
26	675	775	Miscellaneous Expense	0.47%	0.32%	)	0.79%	#Custs	2,175	1,463		3,638	458,407

Allocation methodology is addressed in Appendix 1

68

printed 5/16/2008 3:43 PM

# Net Depreciation Expense - Water

Zephyr Shores

~

 $\sim$ 

~

~

~

~ ~ -

~  $\sim$ 

.

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

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

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

		(1)	(2)		(4) ical Test Year	(5) • <b>2007</b>	(6)	(7) Pro Forma Ac	(8) ljustments
Line	ł	-	2007	Utility	Adjusted	Used & Us	seful	Depreciation	<u>U&amp;U</u>
No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Expense	Expense
1		SIBLE PLANT							
2	301.1	Organization	0	0	0	100.00%	0	0	0
3	302.1	Franchises	27	0	27	100.00%	27	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5		E OF SUPPLY & PUMPING PLANT							
6	303.2	Land & Land Rights	0	0	0	100.00%	0	0	0
7	304.2	Structures & Improvements	0	0	0	100.00%	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	0	0	0
9	306.2	Lake, River & Other Intakes	0	Û	0	100.00%	0	0	0
10	307.2	Wells & Springs	287	0	287	100.00%	287	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2	Supply Mains	671	0	671	100.00%	671	0	0
13	310.2	Power Generation Equipment	0	0	0	100.00%	0	0	0
14	311.2	Pumping Equipment	0	0	0	100.00%	0	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	1,234	0	1,234	100.00%	1,234	0	0
19	311.3	Pumping Equipment	1,107	0	1,107	100.00%	1,107	0	0
20	320.3	Water Treatment Equipment	74	(22)	52	100.00%	52	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
22	TRANS	MISSION & 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	1,705	99	1,804	100.00%	1,804	0	0
27	331.4	Transm. & Distribution Mains	1,174	0	1,174	100.00%	1,174	0	0
28	333.4	Services	50	0	50	100.00%	50	0	0
29	334.4	Meters & Meter Installations	1,470	0	1,470	100.00%	1,470	1,900	1,900
30	335.4	Hydrants	0	0	0	100.00%	0	0	0
31	336.4	Backflow Prevention	0	0	0	100.00%	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
33	GENER	AL PLANT							
34	303.5	Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5	Structures & Improvements	0	76	76	100.00%	76	0	0
36	340.5	Office Furniture & Equipment	0	0	0	100.00%	0	0	0
37	340.51	Computer Equipment	0	4,445	4,445	100.00%	4,445	673	673
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	Ō	ō	100.00%	0	0	0
42	345.5	Power Operated Equipment	· 0	0	0	100.00%	0	0	0
43	346.5	Communication Equipment	Ō	Ō	Ō	100.00%	0	0	0
44	347.5	Miscellaneous Equipment	Ō	Ō	õ	100.00%	ō	Ō	0
45	348.5	Other Tangible Plant	Ō	Ő	Ō	100.00%	Ō	Ō	0
46		·····	•	5	2		-	-	-
47		TOTAL DEPRECIATION EXPENSE	7,799	4,599	12,398	-	12,398	2,573	2,573
48		Composite U&U Rate				100.00%			
49 50		(LESS) AMORTIZATION OF CIAC	(1,495)	(763)	(2,258)		(2,258)	0	0
51		NET DEPRECIATION EXPENSE	6,304	3,836	10,140	-	10,140	2,573	2,573

Net Depreciation Expense - Sewer	Florida Public	c Service Commission
Zephyr Shores	Schedule:	B-14
Docket No. 080121-WS	Page:	1 of 1
Historical Test Year Ending December 31, 2007	Preparer:	R Griffin

Historical [X] Projected [] Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line         Z007         Unity         Augusted         Legense         Augusted         Legense         Expense         Expe	<u> </u>	Explanat	ion: Provide a schedule of test year non- (1)	(2)	(3)	(4) ical Test Year	(5)	(6)	(7) Pro Forma Ad	(8) Justments
Account No. and Name         Expense         Adjustments         Expense         Expens	Line		-	2007				eful		
Introduction         Production         Produ			Account No. and Name		-			المسجون والقديد	•	Expense
2         362.1         Franchises         67         0         67         00.00%         13         00.00%         13         0         0           362.1         Enchises         13         0         13         00.00%         13         0         0         0           0         COLLECTONPLANT         0	_	INTANG		Expense						
3         3         0         13         0         0         100.00%         1         0         0           3         0<				67	0	67	100.00%	67	0	0
4         389.1         Other Plant A Misc. Equipment         0         0         0         0         0         0         0           6         353.2         Land & Land Right         0			*		Ó	13	100.00%	13	0	
COLLECTION PLANT         Collection Supersonants         0         0         100.00%         0         0           333.2         Bruckurss Ruproversents         0         0         0         0         0         0           343.2         Bruckurss Ruproversents         0				0	0	0	100.00%	0	0	0
6         36.2         Land & Land Rights         0         0         0         0000%         0         0           7         354.2         Structures & Improvements         0         0         0000%         0         0           8         Bell C. Collection Severs - Force         4.459         0			, ,							
7         354.2         Structures         0				0	0	0	100.00%	0	0	0
6         36.2         Power Generation Equipment         0				0	0	0	100.00%	0	0	0
10         10         10         174         10         174         100005         174         0         0           13         Sepaid Colocing Structures         34         0         34         100.00%         0 <t< td=""><td>8</td><td>355.2</td><td>Power Generation Equipment</td><td>0</td><td>0</td><td>0</td><td>100.00%</td><td>0</td><td>0</td><td></td></t<>	8	355.2	Power Generation Equipment	0	0	0	100.00%	0	0	
11         362.2         Special Collecting Structures         0         0         100.00%         0         0         0           13         364.2         Flow Measuing Davices         0         0         100.00%         0         0           13         364.2         Flow Measuing Davices         0         0         100.00%         0         0           13         64.2         Flow Measuing Davices         0         0         100.00%         0         0           13         64.2         Flow Measuing PariseItaliators         0         0         100.00%         0         0           15         353.3         Land & Land Rights         0         0         100.00%         0         0         0           16         354.3         Structures & Importement         122         0         123         0	9	360.2	Collection Sewers - Force	4,459	0	4,459	100.00%	4,459	0	
12       53.2       Services to Castomers       34       0       34       100.00%       34       0       0         13       54.2       Flow Measuring Installations       0       0       100.00%       0       0       0         13       55.2       Flow Measuring Installations       0       0       100.00%       0       0       0         15       35.3       Flow Flowt AS Mice Equipment       0       0       100.00%       0       0       0         15       55.3       Flow Flowt AS Mice Equipment       0       0       100.00%       0       0       0         12       35.3       Flowt Senset Constantion Equipment       0       0       100.00%       0       0       0         12       37.3       Flowt Senset Constantion Equipment       0       0       100.00%       0       0       0         12       35.3       Flowt Senset Constantion Equipment       0       0       100.00%       0       0       0         13       Flowt Senset Constantion Equipment       0       0       100.00%       0       0       0       0       0       0       0       0       0       0       0	10	361.2	Collection Sewers - Gravity	74	0	74	100.00%	74	0	
13         Set 2         Plow Measuring Devices         0         0         0         100.00%         0         0         0           13         Set 2         Fow Measuring Devices         0         0         100.00%         0         0           13         Set 3         Structures & Improvements         0         0         100.00%         0         0           17         S53.3         Land & Kland Rights         0         0         100.00%         0         0           18         S4.3         Structures & Improvements         0         0         100.00%         0         0           23         Tas Acciving Weils         93.9         9         983         0         0         0           23         Stat.4         Structures & Improvements         0         0         100.00%         0         0           23         Stat.4         Foreir Generation Equipment         0         0         100.00%         0         0         0           23         Stat.4         Foreir Generation Equipment         0         0         100.00%         0         0         0           23         Stat.5         Structures & Improvements         0         0	11	362.2	Special Collecting Structures	0	0	0	100.00%	0	=	
14         355.2         Flow Heast Multic Equipment         0         <	12	363.2	Services to Customers	34	0	34				
15         393         Other Plant & Max. Equipment         0         0         0         100.00%         0         0         0           17         353.3         Land & Land Rights         0         0         0         0.000%         0         0         0           18         Sty STEM PUMPING PLANT         0         0         0.000%         0	13	364.2	Flow Measuring Devices	0	0	0	100.00%			
16         EYSTEM PUMPING PLANT         0	14	365.2	Flow Measuring Installations	0	0	0	100.00%			0
17       353.3       Land & Land Rights       0       0       100.00%       0       0         18       354.3       Structures & Improvements       0       0       100.00%       0       0         19       355.3       Power Generation Equipment       0       0       100.00%       0       0         20       370.3       Roceving Wells       993       0       993       0       0         23       853.5       Other Plant & Miss.E. Equipment       0       0       100.00%       0       0       0         23       853.4       Structures & Improvements       0       0       100.00%       0       0       0         23       854.4       Structures & Improvements       0       0       100.00%       0       0       0         23       854.5       Structures & Improvements       0       0       100.00%       0       0       0         23       854.5       Structures & Improvements       0       0       100.00%       0       0       0         33       855.5       Other Plant & Misc. Equipment       0       0       100.00%       0       0       0       0       0       0	15	389.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
18         Std.3         Structures & Improvements         0 <th< td=""><td>16</td><td>SYSTEM</td><td>A PUMPING PLANT</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	16	SYSTEM	A PUMPING PLANT							
19         355.3         Power Generation Equipment         0         0         100.00%         0         0         0           21         370.3         Receiving Wills         993         0         993         0         000.00%         923         0           21         370.3         Pumping Equipment         129         0         000.00%         0         0         0           21         370.3         Conter Plant & Miss. Equipment         0	17	353.3	Land & Land Rights	0						0
20         370.3         Receiving Weils         983         0         993         00         00           21         371.3         Prunping Equipment         129         0         129         100.00%         0         0           21         380.3         Other Flant & Misc. Equipment         0         0         100.00%         0         0         0           21         353.4         Land & Land Rights         0         0         100.00%         0         0         0           23         354.4         Structures & Improvements         0	18	354.3	Structures & Improvements		0					
21         371.3         Pumping Equipment         129         0         129         100.00%         129         0         0           23         380.3         Other Plant & Misc. Equipment         0         0         100.00%         0         0         0           24         353.4         Land & Land Rights         0         0         100.00%         0         0         0           25         354.4         Structures & Improvements         0         0         100.00%         0         0         0           28         S55.4         Power Generation Equipment         0         0         100.00%         0	19	355.3	Power Generation Equipment	0	0	0	-	_	=	
22         380.3         Other Plant & Mise, Equipment         0         0         100.00%         0         0           21         TREATMENT AND OISPOSAL PLANT         0         0         100.00%         0         0         0           23         355.4         Structures & Improvements         0         0         100.00%         0         0         0           23         354.4         Structures & Improvements         0         0         100.00%         0         0         0           23         354.4         Structures & Improvements         0         0         100.00%         0         0         0           23         354.5         Structures & Improvements         0         0         100.00%         0         0         0           23         354.5         Structures & Improvements         0         0         100.00%         0	20	370.3	Receiving Wells							0
21       TTEATMENT AND DISPOSAL PLANT       0 <t< td=""><td>21</td><td>371.3</td><td>Pumping Equipment</td><td>129</td><td>0</td><td>129</td><td>100.00%</td><td></td><td></td><td>0</td></t<>	21	371.3	Pumping Equipment	129	0	129	100.00%			0
24         353.4         Land & Land Rights         0	22	389.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
26         354.4         Structures & Improvements         0 <td< td=""><td>23</td><td>TREAT</td><td>MENT AND DISPOSAL PLANT</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	23	TREAT	MENT AND DISPOSAL PLANT							
26         355.4         Power Generation Equipment         0         0         0         100.00%         0         0           27         390.4         Treatment & Disposal Equipment         0         0         0         0         0           28         381.4         Cutali Sever Lines         0	24	353.4	Land & Land Rights	0	0					
27       380.4       Trastment & Disposal Equipment       0       0       0       0       0       0         28       381.4       Plant Sewers       0       0       0       0       0       0         29       382.4       Outrall Sewer Lines       0       0       0       0       0       0       0         39.4       Other Plant & Misc. Equipment       0       0       0       0       0       0       0       0       0       0         334.5       Stuckures & Improvements       0       0       0       0       0       0       0       0       0       0         334.5       Pumping Equipment       7,120       0       7,120       100.00%       0       0       0         334.5       Plant Severs       0 <td>25</td> <td>354.4</td> <td>Structures &amp; Improvements</td> <td>0</td> <td>0</td> <td>0</td> <td></td> <td></td> <td>-</td> <td></td>	25	354.4	Structures & Improvements	0	0	0			-	
28       381.4       Plant Sewers       0	26	355.4	Power Generation Equipment	0	0	0				
29         392.4         Outfall Sewer Lines         0         0         0         100.00%         0         0           30         39.4         Otthan Plant & Misc. Equipment         0         0         100.00%         0         0           31         39.4         Other Plant & Misc. Equipment         0         0         100.00%         0         0           31         354.5         Land Rights         0         0         100.00%         0         0           31         354.5         Furquires & Improvements         0         0         100.00%         0         0           31         354.5         Reuse Distribution Reservoirs         0         0         100.00%         0         0         0           31         74.5         Reuse Distribution Reservoirs         0         0         100.00%         0         0         0           31         51.5         Plant Severs         0         0         100.00%         0         <	27	380.4	Treatment & Disposal Equipment					_	-	
30         339.4         Other Plant & Miss. Equipment         0         0         0         100.00%         0         0           31         RECLAMED WATER TREATMENT PLANT         0         0         100.00%         0         0           33         Stat. Land Rights         0         0         100.00%         0         0           33         Stat. Land Rights         0         0         100.00%         0         0           33         Stat. Structures & Improvements         0         0         100.00%         0         0           34         St. Structures & Improvements         0         0         100.00%         0         0           35         Fause Distribution Reservoirs         0         0         100.00%         0         0         0           380.5         Treatment & Disposal Equipment         0         0         100.00%         0	28	381.4	Plant Sewers			_		-	_	0
31       RECLAIMED WATER TREATMENT PLANT       0       0       0       100.00%       0       0         32       353.5       Land & Land Rights       0       0       100.00%       0       0         33       355.5       Puroping Equipment       0       0       100.00%       0       0         33       355.5       Power Generation Equipment       7,120       0       0       0       0       0         33       357.5       Puroping Equipment       7,120       0       0       0       0       0       0       0         33       165       Treatment & Disposal Equipment       0	29	382.4	Outfall Sewer Lines							
32       333.5       Land & Land Rights       0       0       100.00%       0       0         33       354.5       Structures & Improvements       0       0       100.00%       0       0         33       354.5       Structures & Improvements       0       0       100.00%       0       0       0         33       354.5       Structures & Improvements       0       0       100.00%       0       0       0         34       S55.5       Reuse Distribution Reservoirs       0       0       100.00%       0       0       0         380.5       Treatment & Disposal Equipment       0       0       100.00%       0       0       0         381.5       Plant Sewers       0       0       0       100.00%       0       0       0         40       RECLAIMED WATER DISTRIBUTION PLANT       0	30			0	0	0	100.00%	0	0	0
33       354.5       Structures & Improvements       0       0       100.00%       0       0         33       355.5       Power Generation Equipment       0       0       0       0       0         33       355.5       Power Generation Equipment       7,120       0       0       0       0         33       355.5       Power Generation Equipment       7,120       0								·	_	_
34         355.5         Power Generation Equipment         0         0         0         100.00%         0         0         0           35         371.5         Pumping Equipment         7,120         0         7,120         100.00%         7,120         0         0           371.5         Pumping Equipment         0			-					-	-	
35       371.5       Pumping Equipment       7,120       0       7,120       100.00%       7,120       0       0         36       374.5       Reuse Distribution Reservoirs       0       0       0       0       0       0         378.5       Treatment & Diposal Equipment       0       0       0       0       0       0       0         381.5       Plant Sewers       0 </td <td></td> <td></td> <td>•</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td>			•	-	-			-	-	
36       374.5       Reuse Distribution Reservoirs       0       0       100.00%       0       0       0         38       381.5       Treatment & Disposal Equipment       0<				•		-		-	-	
37       380.5       Treatment & Disposal Equipment       0       0       100.00%       0       0         381.5       Plant Sewers       0       0       0       100.00%       0       0       0         383.5       Othor Plant & Misc. Equipment       0       0       0       100.00%       0       0       0         41       352.6       Franchises       0       0       0       0       0       0         41       352.6       Franchises       0       0       0       0       0       0       0         41       352.6       Franchises       0       0       0       0       0       0       0         42       353.6       Land & Land Rights       0       0       0       0       0       0         43       356.6       Reuse Services       0       0       0       0       0       0       0         43       357.6       Reuse Meters & Meter Installations       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         0       RECLAMED WATER DISTRIBUTION PLANT       0       <				-					-	
39         389.5         Other Plant & Misc. Equipment         0         0         0         100.00%         0         0         0           41         352.6         Franchises         0				-	-					
40       RECLAIMED WATER DISTRIBUTION PLANT         41       352.6       Franchises       0       0       0       0000%       0       0         42       353.6       Land & Land Rights       0       0       0       0       0       0         43       354.6       Structures & Improvements       0       0       0       0       0       0         43       355.6       Power Generation Equipment       0       0       0       0       0       0         43       356.6       Reuse Services       0       0       0       0       0       0       0         43       367.6       Reuse Meters & Meter Installations       0       0       0       0       0       0       0       0       0         43       37.6.7       Reuse Meters & Meter Installations       0 <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td>				-					-	
41       352.6       Franchises       0       0       0       100.00%       0       0         42       353.6       Land & Land Rights       0       0       0       0       0       0         43       354.6       Structures & Improvements       0       0       0       0       0       0         43       355.6       Power Generation Equipment       0       0       0       0       0       0         43       356.6       Reuse Services       0       0       0       0       0       0       0         43       357.6       Reuse Meters & Meter Installations       0				0	0	0	100.00%	U	U	U
42       353.6       Land & Land Rights       0       0       0       100.00%       0       0         43       354.6       Structures & Improvements       0       0       0       100.00%       0       0         43       356.6       Rouse Services       0       0       0       100.00%       0       0         43       356.6       Reuse Services       0       0       0       100.00%       0       0         43       356.6       Reuse Meters & Meter Installations       0       0       0       100.00%       0       0       0         43       376.6       Reuse Transmission & Distr. Sys.       0       0       0       0       0       0       0       0       0       0         48       375.6       Reuse Transmission & Distr. Sys.       0				_				•		•
43       334.6       Structures & Improvements       0       0       100.00%       0       0         44       355.6       Power Generation Equipment       0       0       0       100.00%       0       0         45       366.6       Reuse Meters & Meter Installations       0       0       0       100.00%       0       0       0         46       367.6       Reuse Maters & Meter Installations       0       0       0       0       0       0       0       0       0         47       371.6       Pumping Equipment       0       0       0       0       0       0       0       0         48       375.6       Reuse Maters & Meter Installations       0       0       0       0       0       0       0         49       396.6       Other Plant & Miss. Equipment       0			-							
44       355.6       Power Generation Equipment       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										
45       366.6       Reuse Services       0       0       0       100.00%       0       0       0         46       367.6       Reuse Maters & Meter Installations       0       0       0       0       0       0         47       371.6       Pumping Equipment       0       0       0       0       0       0       0         48       375.6       Reuse Transmission & Distr. Sys.       0 </td <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td>			•						-	
46       367.6       Reuse Meters & Meter Installations       0       0       100.00%       0       0       0         47       371.6       Pumping Equipment       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			• •							
17       371.6       Pumping Equipment       0       0       100.00%       0       0       0         48       375.6       Reuse Transmission & Distr. Sys.       0       0       0       100.00%       0       0       0         48       375.6       Reuse Transmission & Distr. Sys.       0       0       0       100.00%       0       0       0       0         50       GENERAL PLANT       0       0       0       100.00%       0					-	-				
48       375.6       Reuse Transmission & Distr. Sys.       0       0       0       100.00%       0       0       0         49       389.6       Other Plant & Misc. Equipment       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         51       353.7       Land & Land Rights       0       0       76       76       100.00%       76       0       0         53       390.7       Office Furniture & Equipment       0       0       0       100.00%       0       0       0         54       390.71       Computer Equipment       0       4,411       4,411       100.00%       4,411       667       667         55       391.7       Transportation Equipment       0       0       0       100.00%       0       0       0         56       392.7       Stores Equipment       53       0       53       100.00%       0       0       0       0       0         57       393.7       Tools, Shop & Garage Equipment       53       0       53       100.00%       0       0       0       0       0       0       0       0       0       0       0       0 </td <td></td>										
50       GENERAL PLANT       0       0       0       100.00%       0       0       0         51       353.7       Land & Land Rights       0       0       0       100.00%       0       0       0         52       354.7       Structures & Improvements       0       76       76       100.00%       76       0       0         53       390.7       Office Furniture & Equipment       0       0       0       100.00%       0       0       0         54       390.71       Computer Equipment       0       4,411       4,411       100.00%       4,411       667       667         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         58       394.7       Laboratory Equipment       0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
51       353.7       Land & Land Rights       0       0       0       100.00%       0       0       0         52       354.7       Structures & Improvements       0       76       76       100.00%       76       0       0         53       390.7       Office Furniture & Equipment       0       0       0       100.00%       0       0       0         54       390.71       Computer Equipment       0       4,411       4,411       100.00%       4,411       667       667         55       391.7       Transportation Equipment       0       0       0       0       0       0         56       392.7       Stores Equipment       0       0       0       0       0       0         57       393.7       Tools, Shop & Garage Equipment       53       0       53       100.00%       0				U	U	U	100.00%	U	U	U
52       354.7       Structures & Improvements       0       76       76       100.00%       76       0       0         53       390.7       Office Furniture & Equipment       0       0       0       100.00%       0       0       0         54       390.71       Computer Equipment       0       4,411       4,411       100.00%       0				0	^	•	100.00%	0	0	n
53       390.7       Office Furniture & Equipment       0       0       0       100.00%       0       0       0         54       390.71       Computer Equipment       0       4,411       4,411       100.00%       4,411       667       667         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         56       392.7       Tools, Shop & Garage Equipment       53       0       53       100.00%       0 </td <td></td>										
54       390.71       Computer Equipment       0       4,411       4,411       100.00%       4,411       667       667         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       53       0       53       100.00%       53       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			•	-						ŏ
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       53       0       53       100.00%       53       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 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td>					-	-		-		
56       392.7       Stores Equipment       0       0       0       100.00%       0       0       0         57       393.7       Tools, Shop & Garage Equipment       53       0       53       100.00%       53       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 <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td>						•				
57       393.7       Tools, Shop & Garage Equipment       53       0       53       100.00%       53       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				-	-	-				õ
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<				-				-		ŏ
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       0         61       397.7       Miscellaneous Equipment       0       0       0       100.00%       0										Ő
60         396.7         Communication Equipment         0         0         0         100.00%         0         0         0           61         397.7         Miscellaneous Equipment         0         0         0         100.00%         0				-	-					õ
61       397.7       Miscellaneous Equipment       0       0       0       100.00%       0       0       0         62       398.7       Other Tangible Plant       0       0       0       100.00%       0       0       0       0         63       TOTAL DEPRECIATION EXPENSE       12,942       4,487       17,430       17,430       667       667         64       Composite U&U Rate       100.00%       100.00%       0       0       0         65       (LESS) AMORTIZATION OF CIAC       (2,790)       (825)       (3,615)       (3,615)       0       0				-						ŏ
62         398.7         Other Tangible Plant         0         0         0         100.00%         0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>õ</td></t<>										õ
63         TOTAL DEPRECIATION EXPENSE         12,942         4,487         17,430         17,430         667         667           64         Composite U&U Rate         100.00%         <					-					ő
64         Composite U&U Rate         100.00%           65         (LESS) AMORTIZATION OF CIAC         (2,790)         (825)         (3,615)         0         0		530.7								667
65 (LESS) AMORTIZATION OF CIAC (2,790) (825) (3,615) (3,615) 0 0				12,042	104,4		100.00%		001	
66 NET DEPRECIATION EXPENSE 10,153 3,662 13,814 13,814 667 667				(2,790)	) (825)	(3,615)	100.0076	(3,615)	0	0
	66		NET DEPRECIATION EXPENSE	10,153	3,662	13,814		13,814	667	667

--.....

--------

------ø ---\_ --..... -------

-۲

--. ----.

--

# Taxes Other Than Income

 $\sim$ 

-

-

# Florida Public Service Commission

Zephyr Shores	Schedule:	B-15
Docket No. 080121-WS	Page:	1 of 1
Historical Test Year Ending December 31, 2007	Preparer:	S Szczygiel

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

LineRegulatoryRE & Personal Property TaxNo.DescriptionFees (RAFs)Taxes Taxeson U&UUther4,50%8.23%1.38%-Water1Test Year Per Books3,460(1,235)5,04023Adjustments to Test Year (Explain)4RAF on Adj'd Rev - RAF Per Books(27)5Payroll & Property Tax Adjustments3,969(2,351)06Non-U&U Adjustment @0.00%007Total Test Year Adjustments(27)3,969(2,351)08Adjusted Test Year3,4332,7342,68909903,4332,7342,689010Pro Forma Adjustments (Explain)1Payroll Tax Adjustments244811Payroll Tax Adjustments24418161122007 Plant in Service Additions81161613Pro Forma Plant in Service Additions1,8160114Non-U&U Adjustments000015Total Pro Forma3,4332,9774,513016Adjusted Pro Forma8,9982,9774,513017RAF's Assoc. with Revenue Increase5,5641119Test Year Per Books6,049(1,229)02223Adjustments to Test Year (Explain)022	Total 7,265 (27 1,618 0 1,591 8,856 244 8 1,816 0 2,068
1       Test Year Per Books       3,460       (1,235)       5,040         2       Adjustments to Test Year (Explain)       RAF on Adj'd Rev - RAF Per Books       (27)         5       Payroll & Property Tax Adjustments       3,969       (2,351)         6       Non-U&U Adjustment @       0.00%       0         7       Total Test Year Adjustments       (27)       3,969       (2,351)       0         8       Adjusted Test Year       3,433       2,734       2,689       0         9       9       0       7       70tal Test Year Adjustments       244       2,689       0         9       9       0       7       1,816       8       1       1,816         10       Pro Forma Adjustments       244       2007 Plant in Service Additions       8       1       1,816         14       Non-U&U Adjustment @       0.00%       0       0       1         15       Total Pro Forma Adjustments       0       244       1,824       0         16       Adjusted Pro Forma       3,433       2,977       4,513       0         17       RAFs Assoc. with Revenue Increase       5,564       1       1         10       Total Pro Forma	(27 1,618 <u>0</u> 1,591 8,856 244 8 1,816
2     Adjustments to Test Year (Explain)     5,040       4     RAF on Adj'd Rev - RAF Per Books     (27)       5     Payroll & Property Tax Adjustments     3,969     (2,351)       6     Non-U&U Adjustment @     0,00%     0       7     Total Test Year Adjustments     (27)     3,969     (2,351)       6     Adjusted Test Year Adjustments     (27)     3,969     (2,351)       7     Total Test Year Adjustments     (27)     3,969     (2,351)       9     0     (27)     3,969     (2,351)     0       9     0     3,433     2,734     2,689     0       9     0     1     9     1     Payroll Tax Adjustments     244       12     2007 Plant in Service Additions     1,816       14     Non-U&U Adjustment @     0,00%     0       15     Total Pro Forma Adjustments     0     244     1,824     0       16     Adjusted Pro Forma     3,433     2,977     4,513     0       17     18     RAFs Assoc. with Revenue Increase     5,564     1       19     10     1,829     0       20     Total Pro Forma     6,049     (1,229)     0       22     Adjustments to Test Year (Explain) <t< td=""><td>(27 1,618 <u>0</u> 1,591 8,856 244 8 1,816</td></t<>	(27 1,618 <u>0</u> 1,591 8,856 244 8 1,816
4       RAF on Adj'd Rev - RAF Per Books       (27)         5       Payroll & Property Tax Adjustments       3,969       (2,351)         6       Non-U&U Adjustment @       0.00%       0         7       Total Test Year Adjustments       (27)       3,969       (2,351)       0         8       Adjusted Test Year       3,433       2,734       2,689       0         9       Pro Forma Adjustments (Explain)       244       2,689       0         11       Payroll Tax Adjustments       244       2,689       0         12       2007 Plant in Service Additions       8       1,816         14       Non-U&U Adjustment @       0,00%       0       0         15       Total Pro Forma Adjustments       0       244       1,824       0         16       Adjusted Pro Forma       3,433       2,977       4,513       0         16       Adjusted Pro Forma       3,433       2,977       4,513       0         17       RAFs Assoc. with Revenue Increase       5,564       1       1       1         18       RAFs Assoc. with Revenue Increase       5,564       0       1       0       1         21       Test Year Per Books	1,618 0 1,591 8,856 244 8 1,816 0
5       Payroll & Property Tax Adjustments       3,969       (2,351)         6       Non-U&U Adjustment @       0.00%       0         7       Total Test Year Adjustments       (27)       3,969       (2,351)       0         8       Adjusted Test Year       3,433       2,734       2,689       0         9       9       9       9       10       Pro Forma Adjustments (Explain)       11       Payroll Tax Adjustments       244       244       12       2007 Plant in Service Additions       8       13       Pro Forma Plant in Service Additions       1,816         14       Non-U&U Adjustment @       0.00%       0       0       0       16         15       Total Pro Forma Adjustments       0       244       1,824       0       0         16       Adjusted Pro Forma       3,433       2,977       4,513       0       17         18       RAFs Assoc. with Revenue Increase       5,564       19       1	1,618 0 1,591 8,856 244 8 1,816 0
6       Non-U&U Adjustment @       0.00%       0         7       Total Test Year Adjustments       (27)       3,969       (2,351)       0         8       Adjusted Test Year       3,433       2,734       2,689       0         9       Pro Forma Adjustments (Explain)       1       Payroll Tax Adjustments       244         12       2007 Plant in Service Additions       8       1         13       Pro Forma Plant in Service Additions       1,816         14       Non-U&U Adjustment @       0.00%       0         15       Total Pro Forma Adjustments       0       244         16       Adjusted Pro Forma       3,433       2,977       4,513       0         17       RAFs Assoc. with Revenue Increase       5,564       5,564       5,564         19       Total Pro Forma       8,998       2,977       4,513       0         20       Total Pro Forma       6,049       (1,229)       0         21       Test Year Per Books       6,049       (1,229)       0         22       Adjustments to Test Year (Explain)       5,564       5,564	244 244 1,816 244 0
7       Total Test Year Adjustments       (27)       3,969       (2,351)       0         8       Adjusted Test Year       3,433       2,734       2,689       0         9       9       9       10       Pro Forma Adjustments (Explain)       11       Payroll Tax Adjustments       244         12       2007 Plant in Service Additions       8       1	1,591 8,856 244 8 1,816 0
8       Adjusted Test Year       3,433       2,734       2,689       0         9       9       10       Pro Forma Adjustments (Explain)       11       Payroll Tax Adjustments       244         12       2007 Plant in Service Additions       8       1       1       1       1         11       Payroll Tax Adjustments       244       244       1	8,856 244 8 1,816 0
9       10       Pro Forma Adjustments (Explain)         11       Payroll Tax Adjustments       244         12       2007 Plant in Service Additions       8         13       Pro Forma Plant in Service Additions       1,816         14       Non-U&U Adjustment @       0.00%       0         15       Total Pro Forma Adjustments       0       244         16       Adjusted Pro Forma       3,433       2,977       4,513       0         17       18       RAFs Assoc. with Revenue Increase       5,564       1       1         19       20       Total Pro Forma       8,998       2,977       4,513       0         20       Total Pro Forma       6,049       (1,229)       0       2         21       Test Year Per Books       6,049       (1,229)       0         22       23       Adjustments to Test Year (Explain)       1       1	244 8 1,816 0
10Pro Forma Adjustments (Explain)11Payroll Tax Adjustments122007 Plant in Service Additions13Pro Forma Plant in Service Additions14Non-U&U Adjustment @15Total Pro Forma Adjustments16Adjusted Pro Forma16Adjusted Pro Forma173,43318RAFs Assoc. with Revenue Increase195,56420Total Pro Forma21Test Year Per Books21Test Year Per Books23Adjustments to Test Year (Explain)	8 1,816 0
11       Payroll Tax Adjustments       244         12       2007 Plant in Service Additions       8         13       Pro Forma Plant in Service Additions       1,816         14       Non-U&U Adjustment @       0.00%       0         15       Total Pro Forma Adjustments       0       244       1,824       0         16       Adjusted Pro Forma       3,433       2,977       4,513       0         17       Its RAFs Assoc. with Revenue Increase       5,564       9       1       1         20       Total Pro Forma       8,998       2,977       4,513       0         Sewer         21       Test Year Per Books       6,049       (1,229)       0         22       Adjustments to Test Year (Explain)       1       1       1	8 1,816 0
12       2007 Plant in Service Additions       8         13       Pro Forma Plant in Service Additions       1,816         14       Non-U&U Adjustment @ 0.00%       0         15       Total Pro Forma Adjustments       0       244       1,824       0         16       Adjusted Pro Forma       3,433       2,977       4,513       0         17       18       RAFs Assoc. with Revenue Increase       5,564       10         19       20       Total Pro Forma       8,998       2,977       4,513       0         20       Total Pro Forma       6,049       (1,229)       0         22       Adjustments to Test Year (Explain)       6,049       (1,229)       0	8 1,816 0
13       Pro Forma Plant in Service Additions       1,816         14       Non-U&U Adjustment @       0.00%       0         15       Total Pro Forma Adjustments       0       244       1,824       0         16       Adjusted Pro Forma       3,433       2,977       4,513       0         17       17       18       RAFs Assoc. with Revenue Increase       5,564       19       10         20       Total Pro Forma       8,998       2,977       4,513       0         19       10       10       10       10       10         20       Total Pro Forma       6,049       (1,229)       0       10         21       Test Year Per Books       6,049       (1,229)       0       10         22       23       Adjustments to Test Year (Explain)       10       10       10	1,816 0
14       Non-U&U Adjustment @ 0.00%       0         15       Total Pro Forma Adjustments       0       244       1,824       0         16       Adjusted Pro Forma       3,433       2,977       4,513       0         17       RAFs Assoc. with Revenue Increase       5,564       9       0         20       Total Pro Forma       8,998       2,977       4,513       0         ewer         21       Test Year Per Books       6,049       (1,229)       0         22       Adjustments to Test Year (Explain)       0       0	0
15       Total Pro Forma Adjustments       0       244       1,824       0         16       Adjusted Pro Forma       3,433       2,977       4,513       0         17       18       RAFs Assoc. with Revenue Increase       5,564       9         20       Total Pro Forma       8,998       2,977       4,513       0         18       RAFs Assoc. with Revenue Increase       5,564       9       0         20       Total Pro Forma       8,998       2,977       4,513       0         16       Wer       6,049       (1,229)       0       0         22       Adjustments to Test Year (Explain)       6,049       (1,229)       0	
16       Adjusted Pro Forma       3,433       2,977       4,513       0         17       18       RAFs Assoc. with Revenue Increase       5,564       9         20       Total Pro Forma       8,998       2,977       4,513       0         20       Total Pro Forma       6,049       (1,229)       0         22       23       Adjustments to Test Year (Explain)       6,049       (1,229)       0	2,000
17       18       RAFs Assoc. with Revenue Increase       5,564         19       20       Total Pro Forma       8,998       2,977       4,513       0         20       Total Pro Forma       6,049       (1,229)       0         21       Test Year Per Books       6,049       (1,229)       0         22       23       Adjustments to Test Year (Explain)	10,924
18       RAFs Assoc. with Revenue Increase       5,564         19       20       Total Pro Forma       8,998       2,977       4,513       0         20       Total Pro Forma       6,049       (1,229)       0         21       Test Year Per Books       6,049       (1,229)       0         22       23       Adjustments to Test Year (Explain)	10,324
20 Total Pro Forma         8,998         2,977         4,513         0           Sewer         6,049         (1,229)         0         0         22         23         Adjustments to Test Year (Explain)         0	5,564
21       Test Year Per Books       6,049       (1,229)       0         22       23       Adjustments to Test Year (Explain)	16,488
22 23 Adjustments to Test Year (Explain)	
	4,821
24 RAF on Adj'd Rev - RAF Per Books (32)	(32
25 Payroll & Property Tax Adjustments 1,740 2,351	4,091
26 Non-U&U Adjustment @ 0.00%0	0
27 Total Test Year Adjustments(32) 1,740 2,351 0	4,059
28 Adjusted Test Year         6,017         511         2,351         0	8,879
29	
30 Pro Forma Adjustments (Explain)	
31 Payroll Tax Adjustments 78	78
32 2007 Plant in Service Additions (63)	(63
33   Pro Forma Plant In Service Additions   132	132
34 Non-U&U Adjustment @ 0.00% 0	0
35         Total Pro Forma Adjustments         0         78         69         0           36         Adjusted Pro Forma         0.017         500         0.017         500         0.017	147
36         Adjusted Pro Forma         6,017         589         2,419         0           37         37         37         38         37	
37 38 RAFs Assoc. with Revenue Increase 1,894 39	9,026
40 Total Pro Forma	9,026 1,894

Recap Schedules: B-1, B-2

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

71

72

-

--~ --~ -------------------

-

-

-

•

٦

۲ ۲ ~

# Zephyr Shores TAX SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	<u>NUMBER</u>	<u>NUMBER</u>
Reconciliation of Total Income Tax Provision	on C-1	75
State and Federal Income Tax Calculation	C-2	76
Schedule of Interest in Tax Expense Calcu	ulation 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**

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

# Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Line	•	Year End	Utility	Year End	Pro Forma		Supporting
No.	Description	Per Books	Adjustments	Adjusted	Adjustments	Pro Forma	Schedules
Wate	er		····				
1	Current Tax Expense	(8,599)	(10,604)	(19,203)	(7,646)	(26,849)	C-2
2	Deferred Income Tax Expense	0	(1,361)	(1,361)	0	(1,361)	C-5
3	ITC Realized This Year	0	0	0	0	0 Ó	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	Total Income Tax Expense	(8,599)	(11,965)	(20,564)	(7,646)	(28,210)	
Sew	er						
7	Current Tax Expense	15,631	(14,008)	1,623	(5,336)	(3,714)	C-2
8	Deferred Income Tax Expense	0	(1,160)	(1,160)	0	(1,160)	C-5
9	ITC Realized This Year	0	0	0	0	Ó	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	Total Income Tax Expense	15,631	(15,168)	463	(5,336)	(4,874)	

Recap Scheds: B-1, B-2

#### State and Federal Income Tax Calculation - Current

#### Zephyr Shores

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

# 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.

76

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

	(1)	(2)	(3)	(4) Water	(5)	(6)	(7)	(8)	(9) Sewer	(10)	(11)	(12)
Line No.	Description	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	(22,292)	(25,489)	(47,781)	(17,300)	(65,081)	40,521	(34,832)	5,689	(13,273)	(7,583)	B-1, B-2
2	Less: Interest Charges	0	(5,527)	(5,527)		(8,049)	0	(4,490)	(4,490)	(561)	(5,051)	) C-3
4 5	Taxable Income	(22,292)	(31,017)	(53,308)	(19,822)	(73,130)	40,521	(39,322)	1,199	(13,833)	(12,634)	Σ
6	Schedule M Adjustments					•		0	0	0	0	C-4
7 8	Permanent Differences Timing Differences	-	0 (3,528)	0 (3,528)		0 (3,528)	-	0 ( <u>3</u> ,007)	0 (3,0 <u>0</u> 7)	1	(3,007)	C-5
9 10	Total Schedule M Adjustments	0	(3,528)	(3,528)	) 0	(3,528)	0	(3,007)	(3,007)	0	(3,007)	2
11	Taxable Income Before State Taxes	(22,292)	(27,489)	(49,781)	(19,822)	(69,603)	40,521	(36,315)	4,206	(13,833)	(9,627)	)
12 13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%		5.5%		5.5%	
14 15	State Income Taxes	(1,226)	(1,512)	(2,738)	(1,090)	(3,828)	2,229	(1,997)	231	(761)	(529)	)
16 17	Federal Taxable Income	(21,066)	(25,977)	(47,043)	(18,732)	(65,77 <b>4)</b>	38,292	(34,317)	3,975	(13,072)	(9,098)	•
18 19	Federal Tax Rate Federal Income Taxes	35.0% (7,373)		35.0% (16,465)	1	35.0% (23,021)	35.0% 13,402		35.0% 1,391	35.0% (4,575)	35.0% (3,184)	
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	(7,373)	(9,092)	(16,465)	) (6,556)	(23,021)	13,402	(12,011)	1,391	(4,575)	(3,184	<u>)</u>
24 25	Summary:									1		
26	Current State Income Tax	(1,226)		(2,738) (16,465)		(3,828) (23,021)	2,229 13,402		231 1, <b>3</b> 91	(761) (4,575)	(529 (3,184	
27 28	Current Federal Income Tax	(7,373)			1							_
29	Total Current Income Tax Expense (To C-1)	(8,599)	(10,604)	(19,203)	) (7,646)	(26,849)	15,631	(14,008)	1,623	(5,336)	(3,714	<u>)</u>

# Schedule of Interest in Tax Expense Calculation

## Florida Public Service Commission

Zephyr Shores Docket No. 080121-WS	Schedule: Page:	
Historical Test Year Ending December 31, 2007 Historical [ X ] Projected [ ]		W Jerdon

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

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line No.	Description	2007 Per Books	2007 Adjustments	2007 Adjusted		2007 Per Books	2007 Adjustments	2007 Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	0	5,461	5,461	Note*	0	4,424	4,424	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	66	66		0	66	66	
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	5,527	5,527	-	0	4,490	4,490	_

ONL	Y for Option 2 Companies (se	<u>e Sch. C-7)</u>		Water				Sewer			
	Balances From Sch. D-1	Amount	<u>Ratio</u>	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Onl Weighte Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applica	able				Not Appli	cable	
12	Total								=	<del>\$1:</del>	
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Interest Adjustment (To Line						-		-		

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	290,551		235,959	
Weighted Cost of Long Term Debt (D-1)	1.88%	5,461	1.87%	4,424
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt	_	5,461		4,424

-

# Schedule of interest in Tax Expense Calculation

Zephyr Shores Docket No. 080121-WS Pro Forma Historical [ ] Projected [X]

#### Florida Public Service Commission

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.

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line No.	Description	2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	<b>-</b>	2007 Adjusted	Pro Forma Adjustments		
1	Interest on Long-Term Debt	5,461	2,522	7,983	Note*	4,424	561	4,985	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	66	Ō	66		66	0	66	
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	5,527	2,522	8,049	-	4,490	561	5,051	-

	ulation of ITC Interest Synch Y for Option 2 Companies (s			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 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity	. <u></u>		Not Applic	able				Not Appli	cable	
12	Total				<b>*</b>		<u> </u>		-		
13	ITC (from D-1, Line 7) Weighted Debt Cost (From	1:22 (2)									

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	421,645		265,105	
Weighted Cost of Long Term Debt (D-1)	1.89%	7,983	1.88%	4,985
Weighted Cost of Short Term Debt (D-1)	0.00%	0_	0.00%	0
Adjusted Interest on Debt		7,983		4,985

النتني

.

-

-

# **Book/Tax Differences - Permanent**

.

-

~

-

~

ø

~

# Florida Public Service Commission

Zephyr Shores	
Docket No. 080121-WS	
Historical Test Year Ending December 31, 2007	

Schedule:C-4Page:1 of 1Preparer: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.

	(1)	(2)
Line		
No.	Description	Amount
WATER		
1		
2 None		
3		
4 Total		
SEWER		
5		

-	
6	None

- 7
- 8 Total

0

80

#### Deferred Income Tax Expense

# Zephyr Shores

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

#### Florida Public Service Commission

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.

(1)		(2) (3) Water		(4)	(5)	(6) Sewer	(7)	(8)	
Line	•		<u> </u>					Supporting	
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules	
1	Timing Differences (Tax Expense								
2	Higher (Lower) than Book Expense):								
3	Tax Depreciation & Amortization	6,304	627	6,932	10,153	927	11,080		
4	Book Depreciation & Amortization	6,304	3,836	10,140	10,153	3,662	13.814	B-13,14	
5		-,	-,			-,		•	
6	Depreciation Difference	0	(3,208)	(3,208)	0	(2,735)	(2,735)		
7			<u>/</u>			<b>.</b>	<u></u>		
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	(319)	(319)	0	(272)	(272)		
10	All Other	0	, o	Ò	0	Ó	Ó		
11									
12	Total Timing Differences (To C-2)	0	(3,528)	(3,528)	0	(3,007)	(3,007)		
13	-				<u> </u>				
14	State Tax Rate	5.5%	,	5.5%	5.5%		5.5%		
15	State Deferred Taxes	0	(194)	(194)	0	(165)	(165)		
16				( )		. ,	. ,		
17	Timing Differences for Federal Taxes	0	(3,334)	(3,334)	0	(2,842)	(2,842)		
18	-			• • •			,		
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
20	Federal Deferred Taxes	0	(1,167)	(1,167)	0	(995)	(995)		
21			_				. ,		
22	Total Deferred Taxes (to C-1)	0	(1,361)	(1,361)	0	(1,160)	(1,160)		

Recap Schedules: C-1, C-2

-

# Accumulated Deferred Income Taxes - Summary

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

# Florida Public Service Commission

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line			ccount No. 283 erred Tax Liabili	ty		Account No.	-	Net Defe	erred Income	e Taxes
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R									
1	2003	0	5,532	5,532				0	5,532	5,532
2	2004	21	0	21				21	0	21
3	2005	1,725	25	1,750				1,725	25	1,750
4	2006	888	5,325	6,213				888	5,325	6,213
5	2007	694	4,157	4,851				694	4,157	4,851
SEWE	R									
6	2003	0	4,850	4,850				0	4,850	4,850
7	2004	20	0	20				20	0	20
8	2005	1,600	23	1,623				1,600	23	1,623
9	2006	776	4,654	5,430				776	4,654	5,430
10	2007	611	3,659	4,270				611	3,659	4,270

# Accumulated Deferred Income Taxes - State

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

# **Florida Public Service Commission**

-----

-

~

-

-

.

-

-

ر

.

.

\_

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										
		Deferre	Deferred State Tax Liability									
Current												
Line		Beginning	Year	Ending								
No.	Year	Balance	Change	Balance								
WATE	R											
1	2003	0	0	0								
2	2004	0	21	21								
3	2005	21	1,704	1,725								
4	2006	1,725	(837)	888								
5	2007	888	(194)	694								
SEWE	R											
6	2003	0	0	0								
7	2004	0	20	20								
8	2005	20	1,580	1,600								
9	2006	1,600	(824)	776								
10	2007	776	(165)	611								

# Accumulated Deferred Income Taxes - Federal

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

.

-

-

-

~

# Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)								
		Account No. 28305 Deferred <b>Federal</b> Tax Liability										
	Current											
Line		Beginning	Year	Ending								
No.	Year	Balance	Change	Balance								
WATE	R	<u> </u>										
1	2003	0	5,532	5,532								
2	2004	5,532	(5,532)	0								
3	2005	0	25	25								
4	2006	25	5,300	5,325								
5	2007	5,325	(1,168)	4,157								
SEWE	R											
6	2003	0	4,850	4,850								
7	2004	4,850	(4,850)	0								
8	2005	0	23	23								
9	2006	23	4,631	4,654								
10	2007	4,654	(995)	3,659								

# Florida Public Service Commission

Schedule:C-7Page:1 of 4Preparer:W Jerdon

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	• •				3% ITĆ				_		4% ITC		<u></u> <u>_</u> _
			Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	
Line		Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year	Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

1 NONE

Zephyr Shores

Docket No. 080121-WS

**Investment Tax Credits - Analysis** 

Historical Test Year Ending December 31, 2007

NONE

printed 5/16/2008 3:43 PM

•

# **Investment Tax Credits - Analysis**

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Florida Public Service Commission

Schedule:C-7Page:2 of 4Preparer:W Jerdon

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	_				8% ITC						10% ITC		
		_	Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	
Line	B	leginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year B	lalance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

1 NONE

NONE

8 С

Investment	Tax	Credits	- Company	Policies
------------	-----	---------	-----------	----------

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

# Florida Public Service Commission

-

-

-

Schedule:	C-7
Page:	3 of 4
Preparer:	W Jerdon

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

NONE

~ - $\sim$ ~ -~ ~ ~ -~ ~ ~ ---~ -~ --~

4

# Investment Tax Credits - Section 46(f) Election

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

# **Florida Public Service Commission**

Schedule: C-7 Page: 4 of 4 Preparer: W Jerdon

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

NONE

## **Parent's Debt Information**

# Florida Public Service Commission

Zephyr Shores	Schedule:	C-8
Docket No. 080121-WS	Page:	1 of 1
Historical Test Year Ending December 31, 2007	Preparer:	S Anzaldo

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Average	% of	Cost	Weighted	Supporting
No.	Description	Amount	Total	Rate	Cost	Schedules
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock		See Note			
4	Common Equity (State Retained Earnings Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
7	Total	(	)		0	•
	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 Water		0			
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment		0			
	(to C-1) Allocation to subsidiary at		0			A-17
	Sewer					
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

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

# **Florida Public Service Commission**

Schedule:	C-9
Page:	1 of 1
Preparer:	W Jerdon

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

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

# Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

# Florida Public Service Commission

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

# Zephyr Shores CAPITAL SCHEDULES

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE <u>NUMBER</u>
Requested Cost of Capital	D-1	93
Reconciliation to Rate Base	D-2	95 95
Preferred Stock	– – D-3	96
Short-Term Debt	D-4	90 97
Long-Term Debt	D-5	97 98
Variable Debt	D-6	90 100
Customer Deposits	D-7	100

92

-

-

-

~ ..... -• ÷ -• ~ -----, ų, -• ---• ¥ 4 ٩ • .

`

#### Schedule of Requested Cost of Capital 13 Month Average balance Zephyr Shores 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) Reconciled	(3)	(4)	(5) Weighted	(6)	(7)
Line	-	To 2007		Cost	Cost		Supporting
	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	TER						
1	Long-Term Debt	107,017	36.83%	5.10%	1.88%	5,461	D-2, D-5
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	õ	D-2
4	Common Stock	176,895	60.88%	10.25%	6.24%	18,127	D-2
5	Customer Deposits	1,107	0.38%	6.00%	0.02%	66	D-2
6	Accumulated Deferred Income Taxes	5,532	1.90%	0.00%	0.00%	0	D-2
7	Total	290,551	100.00%	-	8.14%	23,654	1
SEN	/ER						
8	Long-Term Debt	86,700	36.74%	5.10%	1.87%	4,424	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	143,311	60.74%	10.25%	6.22%	14,686	D-2
12	Customer Deposits	1,099	0.47%	6.00%	0.03%	66	D-2
13	Accumulated Deferred Income Taxes	4,850	2.06%	0.00%	0.00%	0	D-2
14	Total	235,959	100.00%	-	8.13%	19,176	

Schedule of Requested Cost of Capital 13 Month Average balance Zephyr Shores 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)
		Reconciled	• •		Weighted		
Line		To Pro Forma		Cost	Cost		Supporting
No.		Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT						-	
1	Long-Term Debt	156,431	37.10%	5.10%	1.89%	7,983	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	258,575	61.33%	10.25%	6.28%	26,497	D-2
5	Customer Deposits	1,107	0.26%	6.00%	0.02%	66	D-2
6	Accumulated Deferred Income Taxes	5,532	1.31%	0.00%	0.00%	0	D-2
7	Total	421,645	100.00%	-	8.19%	34,546	-
SEW	ÆR						
8	Long-Term Debt	97,686	36.85%	5.10%	1.88%	4,985	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	161,470	60.91%	10.25%	6.24%	16,546	D-2
12	Customer Deposits	1,099	0.41%	6.00%	0.02%	66	D-2
13	Accumulated Deferred Income Taxes	4,850	1.83%	0.00%	0.00%	0	D-2
14	Total	265,105	100.00%	-	8.15%	21,597	-

Reconciliation of Capital Structure to Requested Rate Base	Florida Public Service Commission				
13 Month Average Balance					
Zephyr Shores	Schedule:	D-2			
Docket No. 080121-WS	Page:	1 of 1			
Historical Test Year Ending December 31, 2007	Preparer:	S Anzaldo			
Historical [X] Projected []					

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Reconciliation	Reconciled	Reconciled	
Line		Balance	Balance	13 Mo	Adjustments	To 2007	To Pro Forma	Supporting
No.	Class of Capital	12/31/2006	12/31/2007	Average†	Pro rata *	Rate Base	Rate Base	Schedules
Wate	er		······					
1	Long-Term Debt	94,990	107,403	107,017		107,017	156,431	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	157,014	177,534	176,895		176,895	258,575	
5	Customer Deposits	989	1,241	1,107		1,107	1,107	D-7
6	Accumulated Deferred Income Taxes	6,213	4,851	5,532		5,532	5,532	C-6
7	Total	259,206	291,029	290,551	0	290,551	421,645	A-1
Sew	er							
8	Long-Term Debt	77,007	87,842	86,700		86,700	97,686	D-5
9	Short-Term Debt	0	0	0		, 0	0	D-4
10	Preferred Stock	0	0	0		0	Ő	D-3
11	Common Stock	127,289	145,200	143,311		143,311	161,470	
12	Customer Deposits	981	1,231	1,099		1,099	1,099	D-7
13	Accumulated Deferred Income Taxes	5,430	4,270	4,850		4,850	4,850	C-6
14	Total	210,706	238,543	235,959	0	235,959	265,105	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

95

#### Preferred Stock Outstanding

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Utility [X] or Parent [X]

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)
		(/	Call Provis.	Principal	Principal	(Discount) or	(Discount) or	Issuing Exp.	Issuing Exp.		Rate (Contract		Effective
Line	Description, Coupon Rate		Special	Amt Sold	Amount	Premium on	Premium Assoc.	Associated	Associated	Net Proceed	Rate on	On Face	Cost Rate
No.	Years of Life	Issue Date	Restrictions	Face Value	Outstanding	Principal Amt Sold	with Col (5)	with Col (4)	with Col (5)	<u>(5)-(9)+(7)</u>	Face Value)	Value (11)x(5)	(12)/(10)

1

There is no Preferred Stock for this subsidiary nor its parent

96

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

printed 5/16/2008 3:43 PM

# **Cost of Short-Term Debt**

# Florida Public Service Commission

Zephyr Shores 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.

	(1)	(2)	(3)	(4)	(5)
	Total			Effective	
Line	Interest	Maturity	Average Amt	Cost	Supporting
No. Lender	Expense	Date	Outstanding	Rate	Schedule(s)

1	There is no Short Term Debt for this subsidiary nor its parent
2	
3	
4	
5	
6	
7	
8	Total 0.00%

Cost of Long-Term Debt

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

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

1

All Long Term Debt is issued and held by the parent

Florida Public Service Commission

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

printed 5/16/2008 3:43 PM

#### Cost of Long-Term Debt

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Utility[] or Parent [X]

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

te issue Date, 6 10/31/2006	<u>Maturity Date</u> 10/31/2016	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	Cost (Coupon	Total Interest Cost	Effective Cost Rate (11)/
		Sold (Face Value)	Amount	Within	Associated	Associated	(Prem) on	on Principal	Cost (Coupon		
		Value)								Interest Cost	(11)/
			Oustanding	Une real	With Col (4)		Frincipal Outst.	Outstanding			
6 10/31/2006	10/31/2016	20 501 000							Rate) x Col(4)	(8)+(9)+(10)	((4)-(6)-(7)
6 10/31/2006	10/31/2016	30 501 000									
		20,501,000	20,501,000		-				1,230,060	1,230,060	6.00
					<u></u>				*	1,200,000	0.00
6 07/31/2003	07/31/2010	27,000,000	3,135,582	-	-	-	-	-	152 703	152 703	4.87
6 07/31/2003	07/31/2013	21,600,000	2,508,465	-	-	-	-	-		•	4.87
6 07/31/2003	07/31/2014	27,000,000	3,135,582	•	-	-		-			4.87
6 07/31/2003	07/31/2016	10,800,000	1,254,233	-	-	-	-	-			4.87
6 07/31/2003	07/31/2017	10,800,000	1,254,233	-	-	-	-	-			4.87
6 07/31/2003	07/31/2018	10,800,000	1,254,233	-	-	-	-	-			4.879
07/31/2003	07/31/2020	16,200,000	1,881,349	-	-	-		-	-		4.879
6 07/31/2003	07/31/2023	10,800,000	1,254,233	-	-	-		-		•	4.879
02/03/2005	02/03/2015	18,000,000	2,090,388	-	•	-		-			5.01%
02/03/2005	02/03/2020	12,000,000	1,393,592	-	-	-	-	-			5.20%
02/28/2007	02/28/2022	15,000,000	1,741,990	-	-	-	-	-		,	5.63%
02/28/2007	02/28/2037	15,000,000	1,741,990	-	-	-	-	_			5.83%
12/27/2006	12/27/2018	30,000,000	3,490,254	-	-	-	-	-			5.54%
		-	26,136,124	-	-		· <u> </u>				5.109
		-							**	1,000,702	0.107
			22,517,338								
4 * * * * * * * * * * *	%         07/31/2003           %         07/31/2003           %         07/31/2003           %         07/31/2003           %         07/31/2003           %         07/31/2003           %         07/31/2003           %         07/31/2003           %         07/31/2003           %         07/31/2003           %         07/31/2003           %         02/03/2005           %         02/03/2005           %         02/28/2007           %         02/28/2007	6         07/31/2003         07/31/2013           7/31/2003         07/31/2014           6         07/31/2003         07/31/2016           6         07/31/2003         07/31/2016           6         07/31/2003         07/31/2017           6         07/31/2003         07/31/2017           6         07/31/2003         07/31/2018           6         07/31/2003         07/31/2023           6         07/31/2005         02/03/2015           6         02/03/2005         02/03/2020           6         02/28/2007         02/28/2022           6         02/28/2007         02/28/2037           6         12/27/2006         12/27/2018	6         07/31/2003         07/31/2013         21,600,000           6         07/31/2003         07/31/2014         27,000,000           6         07/31/2003         07/31/2016         10,800,000           6         07/31/2003         07/31/2017         10,800,000           6         07/31/2003         07/31/2017         10,800,000           6         07/31/2003         07/31/2018         10,800,000           6         07/31/2003         07/31/2020         16,200,000           6         07/31/2003         07/31/2023         10,800,000           6         07/31/2003         07/31/2023         10,800,000           6         07/31/2003         07/31/2023         10,800,000           6         07/31/2003         07/31/2023         10,800,000           6         02/03/2005         02/03/2015         18,000,000           6         02/03/2005         02/03/2020         12,000,000           6         02/28/2007         02/28/2022         15,000,000           6         02/28/2007         02/28/2037         15,000,000	6         07/31/2003         07/31/2013         21,600,000         2,508,465           6         07/31/2003         07/31/2014         27,000,000         3,135,582           6         07/31/2003         07/31/2016         10,800,000         1,254,233           6         07/31/2003         07/31/2018         10,800,000         1,254,233           6         07/31/2003         07/31/2018         10,800,000         1,254,233           6         07/31/2003         07/31/2018         10,800,000         1,254,233           6         07/31/2003         07/31/2018         10,800,000         1,254,233           6         07/31/2003         07/31/2020         16,200,000         1,254,233           6         07/31/2003         07/31/2023         10,800,000         1,254,233           6         07/31/2003         07/31/2023         10,800,000         1,254,233           6         07/31/2003         07/31/2023         10,800,000         1,254,233           6         02/03/2005         02/03/2020         12,000,000         1,933,592           6         02/03/2007         02/28/2022         15,000,000         1,741,990           6         02/28/2007         02/28/2037         15,000,000<	6       07/31/2003       07/31/2013       21,600,000       2,508,465       -         6       07/31/2003       07/31/2014       27,000,000       3,135,582       -         6       07/31/2003       07/31/2016       10,800,000       1,254,233       -         6       07/31/2003       07/31/2017       10,800,000       1,254,233       -         6       07/31/2003       07/31/2018       10,800,000       1,254,233       -         6       07/31/2003       07/31/2020       16,200,000       1,254,233       -         6       07/31/2003       07/31/2020       16,200,000       1,254,233       -         6       07/31/2003       07/31/2020       16,200,000       1,254,233       -         6       07/31/2003       07/31/2020       16,200,000       1,254,233       -         6       07/31/2003       07/31/2020       10,800,000       2,090,388       -         6       02/03/2005       02/03/2020       12,000,000       1,393,592       -         6       02/28/2007       02/28/2022       15,000,000       1,741,990       -         6       02/28/2007       02/28/2037       15,000,000       1,741,990       - <t< td=""><td>6       07/31/2003       07/31/2013       21,600,000       2,508,465       -       -         6       07/31/2003       07/31/2014       27,000,000       3,135,582       -       -         6       07/31/2003       07/31/2016       10,800,000       1,254,233       -       -         6       07/31/2003       07/31/2017       10,800,000       1,254,233       -       -         6       07/31/2003       07/31/2018       10,800,000       1,254,233       -       -         6       07/31/2003       07/31/2018       10,800,000       1,254,233       -       -         6       07/31/2003       07/31/2020       16,200,000       1,254,233       -       -         6       07/31/2003       07/31/2023       10,800,000       1,254,233       -       -         6       07/31/2003       07/31/2023       10,800,000       2,090,388       -       -         6       02/03/2005       02/03/2020       12,000,000       1,741,990       -       -         6       02/28/2007       02/28/2022       15,000,000       1,741,990       -       -         6       12/27/2006       12/27/2018       30,000,000       3,490,254</td><td><math display="block"> \begin{array}{cccccccccccccccccccccccccccccccccccc</math></td><td>6       07/31/2003       07/31/2013       21,600,000       2,508,465       -</td><td>6       07/31/2003       07/31/2013       21,600,000       2,508,465       -</td><td><math display="block"> \begin{array}{cccccccccccccccccccccccccccccccccccc</math></td><td><math display="block"> \begin{array}{cccccccccccccccccccccccccccccccccccc</math></td></t<>	6       07/31/2003       07/31/2013       21,600,000       2,508,465       -       -         6       07/31/2003       07/31/2014       27,000,000       3,135,582       -       -         6       07/31/2003       07/31/2016       10,800,000       1,254,233       -       -         6       07/31/2003       07/31/2017       10,800,000       1,254,233       -       -         6       07/31/2003       07/31/2018       10,800,000       1,254,233       -       -         6       07/31/2003       07/31/2018       10,800,000       1,254,233       -       -         6       07/31/2003       07/31/2020       16,200,000       1,254,233       -       -         6       07/31/2003       07/31/2023       10,800,000       1,254,233       -       -         6       07/31/2003       07/31/2023       10,800,000       2,090,388       -       -         6       02/03/2005       02/03/2020       12,000,000       1,741,990       -       -         6       02/28/2007       02/28/2022       15,000,000       1,741,990       -       -         6       12/27/2006       12/27/2018       30,000,000       3,490,254	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	6       07/31/2003       07/31/2013       21,600,000       2,508,465       -	6       07/31/2003       07/31/2013       21,600,000       2,508,465       -	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$

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

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

\$208,427 \$1,293,801

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

#### Florida Public Service Commission

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

Florida Public Service Commission

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

Cost of Variable Rate Long-Term Debt

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

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) Amount	(6) Unamortized Disc.	(7) Unamortized	(8) Annual Amort.	(9) Annual Amort.	(10)	(11) Interest Cost	(12) Total	(13) Effective
Line No.	Description, Coupon Rate, Years of Life	lssue Date - Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Outstanding Within	(Premium) Associated	Issuing Exp. Associated	of Discount (Prem) on	of Issuing Exp. on Principal		(Test Year Cost Rate X Col. (4))	Interest Cost (8)+(9)+(10)	Cost Rate (12)/ <u>} ((4)-(6)-(7))</u>

1

All Long Term Debt is issued and held by the parent

printed 5/16/2008 3:43 PM

(

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

,

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Florida Public Service Commission

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

Utility [] or Parent [X]

,

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

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

1

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

Zephyr Shores	Schedule:	D-
Docket No. 080121-WS	Page:	1 (
Historical Test Year Ending December 31, 2007	Preparer:	S

)-7 of 1 Anzaldo

Utility [X] or Parent []

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

	(1)	(2)	(3)	(4)	
Line No.	Month & Year	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance _(2+3+4)
	Dec 06	1,924	46	0	1,970
1	Dec-06		23	0	1,993
2	Jan-07	1,970			1,993
3	Feb-07	1,993	0	0	
4	Mar-07	1,993	23	0	2,016
5	Apr-07	2,016	91	0	2,107
6	May-07	2,107	183	0	2,290
7	Jun-07	2,290	46	(183)	2,153
8	Jul-07	2,153	69	0	2,222
9	Aug-07	2,222	23	0	2,245
10	Sep-07	2,245	67	0	2,312
11	Oct-07	2,312	115	0	2,427
12	Nov-07	2,427	45	0	2,472
13	Dec-07	2,472	0	0	2,472
14	Average		-	_	2,206
15				-	,
16		Wat	er Allocated at	50%	1,107
17					
18		Sewer Allocated at 5			1,099

# 102

\*

-

÷

~ ¥ • .

# Zephyr Shores RATES SCHEDULES

 $\widehat{}$ 

~

-

-

(

-

~

\_

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE <u>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

104

-

-

-

•

.

~

-

\_

-

•

**Rate Schedule - Water** 

 $\frown$ 

,

~

~

(

~  $\sim$ ----~ ~ ~  $\sim$ ~ -~  $\sim$ --

-

#### Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Water [X] or Sewer []

# Florida Public Service Commission

\_\_\_\_\_

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Period 3	Unlimited	Limited	Proposed
Line		Test Year	Test Year	& Prior	Interim	Interim	Consolidated
No.	Class/Meter Size	Period 1	Period 2	to Filing	Rates	Rates	Rates
1	Residential	····		¥			
2	5/8" X 3/4"	6.30	6.53	6.30	9.44	8.20	21.92
3	3/4"	9.47	9.63	9.47	14.19	12.32	32.89
4	1"	15.76	15.80	15.76	23.62	20.51	54.81
5	1-1/2"	31.51	31.24	31.51	47.23	41.00	109.62
6	2"	50.43	49.78	50.43	75.59	65.62	175.39
7	3"	100.84	99.20	100.84	151.15	131.20	350.79
8	4"	157.58	154.81	157.58	236.19	205.03	548.10
9	6"	315.14	309.26	315.14	472.36	410.03	1,096.21
10	8"	504.23	494.61	504.23	755.78	656.06	1,753.93
11	10"	724.83	710.85	724.83	1,086.44	943.09	2,521.28
12	Gallonage	124.00	710.00	724.00	1,000.44	940.09	2,321.20
13	Block 1, 0-5,000	5.03	5.28	5.03	7 64	6.54	2 90
14			5.28	5.03	7.54		3.80
	Block 2, 5,000-10,000 Block 3, >10,000	5.03	5.28		7.54	6.54 6.54	4.76
15	BIUCK 3, >10,000	5.03	<b>J.</b> 20	5.03	7.54	6.54	4.76
16	<b>O a a a a a b b</b>						
17	Commercial		0.50	0.00	<b></b>		04.00
18	5/8" X 3/4"	6.30	6.53	6.30	9.44	. 8.20	21.92
19	3/4"	9.47	9.63	9.47	14.19	12.32	32.89
20	1"	15.76	15.80	15.76	23.62	20.51	54.81
21	1-1/2*	31.51	31.24	31.51	47.23	41.00	109.62
22	2"	50.43	49.78	50.43	75.59	65.62	175.39
23	3"	100.84	99.20	100.84	151.15	131.20	350.79
24	4 <b>*</b>	157.58	154.81	157.58	236.19	205.03	548.10
25	6"	315.14	309.26	315.14	472.36	410.03	1,096.21
26	8"	504.23	494.61	504.23	755.78	656.06	1,753.93
27	10"	724.83	710.85	724.83	1,086.44	<del>9</del> 43.09	2,521.28
28	Gallonage charge	5.03	5.28	5.03	7.54	6.54	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	6.30	6.53	6.30	9.44	8.20	21.92
34	3/4"	9.47	9.63	9.47	14.19	12.32	32.89
35	1"	15.76	15.80	15.76	23.62	20.51	54.81
36	1-1/2"	31.51	31.24	31.51	47.23	41.00	109.62
37	2"	50.43	49.78	50.43	75.59	65.62	175.39
38	3"	100.84	99.20	100.84	151.15	131.20	350.79
39	4"	157.58	154.81	157.58	236.19	205.03	548.10
40	6"	315.14	309.26	315.14	472.36	410.03	1,096.21
41	8"	504.23	494.61	504.23	755.78	656.06	1,753.93
42	10"	724.83	710.85	724.83	1,086.44	943.09	2,521.28
43	Gallonage charge	5.03	5.28	5.03	7.54	6.54	3.80
44							
45	Fire Protection						
46	2"	4.20	4.47	4.20	6.30	5.46	14.62
47		8.40	8.58	8.40	12.59	10.93	29.23
48	4" .	13.15	13.24	13.15	19.71	17.11	45.68
49	6"	26.25	26.08	26.25	39.35	34.15	91.35
50	8"	42.03	41.55	42.03	63.00	54.69	146.16
50	10"	60.40	59.56	42.03 60.40	90.53	78.59	210.11
51		00.40	00.00	00.40	30.33	10.05	210.11

106

# **Rate Schedule - Sewer**

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Water [ ] or Sewer [ X ]

## Florida Public Service Commission

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

	anation: Provide a schedule of prese (1)	(2)	(3)	(4) Period 3	(5) Unlimited	(6) Limited	(7) Proposed
Line		Test Year	Test Year	& Prior	Interim	Interim	Consolidated
No.	Class/Meter Size	Period 1	Period 2	to Filing	Rates	Rales	Rales
1	Residential						
2	All Meter Sizes	11.39	11.39	11.39	23.24	17.14	45.26
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			0.000
12	Gallonage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallonage Charge, Capped Usage	9.54	9.54	9.54	19.47	14.35	8.73
14							
15	0						
16	Commercial 5/8" X 3/4"	11.39	11.39	11.39	23.24	17.14	45.26
17 18	3/4"	17.08	17.08	17.08	23.24 34.85	25.70	45.20
19	3/4 1*	28.48	28.48	28.48	58.12	42.85	113.14
20	1-1/2"	20.40 56.93	20.40 56.93	20.48 56.93	116.18	42.05	226.29
20	2"	91.11	91.1 <b>1</b>	91.11	185.93	137.09	362.06
22	2 3"	182.22	182.22	182.22	371.85	274.18	724.12
23	4"	284.72	284.72	284.72	581.02	428.41	1,131.44
24	+ 6"	569.41	569.41	569.41	1,161.99	856.76	2,262.89
25	8"	911.08	911.08	911.08	1,859.23	1,370.86	3,620.62
26	10"	1,309.66	1,309.66	1,309.66	2,672.60	1,970.59	5,204.65
27	Gallonage charge	11.46	11.46	11.46	23.39	17.24	10.48
28	outoning officigo				20.00		
29	Multi-Family						
30	5/8" X 3/4"	11.39	11.39	11.39	23.24	17.14	45.26
31	3/4"	17.08	17.08	17.08	34.85	25.70	67.89
32	1"	28.48	28.48	28.48	58.12	42.85	113.14
33	1-1/2*	56.93	56.93	56.93	116.18	85.66	226.29
34	2"	91.11	91.11	91.11	185.93	137.09	362.06
35	3"	182.22	182.22	182.22	371.85	274.18	724.12
36	4"	284.72	284.72	284.72	581.02	428.41	1,131.44
37	6"	569.41	569.41	569.41	1,161.99	856.76	2,262.89
38	8"	911.08	911.08	911.08	1,859.23	1,370.86	3,620.62
39	10"	1,309.66	1,309.66	1,309.66	2,672.60	1,970.59	5,204.65
40	Gallonage charge	11.46	11.46	11.46	23.39	17.24	10.48
41							
42	Flat Rate						
43	Resid'l Wastewater Only (RWO)	27.63	27.63	27.63	56.38	41.57	112.6
44	· · · · · · · · · · · · · · · · · · ·	27.63	27.63	27.63	56.38	41.57	701.2 <sup>.</sup>
45	• • • • • • • • • • • • • • • • • • •	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

a de la calega de ----. -..... ---

> . --

> -

-. -

> -.....

---. .

..... -

-

---

#### Florida Public Service Commission

Zephyr Shores	Schedule:	E-2w
Docket No. 080121-WS	Page:	1 of 4
Historical Test Year Ending December 31, 2007	Preparer:	G Prettyman

~

-.

-

~ ~

~

--

~ -

\_

-

~ ~

 $\sim$ ~ -- $\sim$  $\sim$ 

 $\sim$ 

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.

.ine	(1)	(2) Number	(3) Consumption	(4) Effctv. Test	(5) Test Year	(6) Rate Prior	(7) Repressed	(8) Proposed	(9) Revenue a
No.	Class/Meter Size	Bills	in 1,000 gal.		Revenue	to Filing	Gallons	Rate	Proposed
1	Residential								
2	5/8" X 3/4"	4,668	7,795	6.30	29,408	6.30	NA	21.92	102,323
3	3/4"	0	0	-	0	9.47	NA	32.89	0
4	1"	0	0	-	0	15.76	NA	54.81	0
5	1-1/2"	0	0	-	0	31.51	NA	109.62	0
6	2"	0	0	-	0	50.43	NA	175.39	0
7	3"	0	0	-	0	100.84	NA	350.79	0
8	4"	0	0		0	157.58	NA	548.10	0
9	Gallonage		7 0 70			<b>E</b> 65			
10	Block 1, 0-5,000		7,278	5.03	36,609	5.03	7,278	3.80	27,657
11	Block 2, 5,000-10,000		298	5.03	1,499	5.03	284	4.76	1,352
12	Block 3, >10,000	4.000	219	5.03	1,101	5.03	209	4.76	992
13	Total Residential	4,668	7,795		68,618		7,771	•	132,324
14 15	Average Bill				14.70				28.3
	Commercial								
16	Commercial	26	202	e 20	207	6 20	N F A	24.00	700
17	5/8" X 3/4"	36	292	6.30	227	6.30	NA	21.92	789
8	3/4"	0	0	45 70	0	9.47	NA	32.89	0
19	1"	12	248	15.76	189	15.76	NA	54.81	658
	1-1/2"	12	68	31.51	378	31.51	NA	109.62	1,315
1	2"	24	221	50.43	1,210	50.43	NA	175.39	4,209
22	3"	0	0	-	0	100.84	NA	350.79	(
23		0	0	-	0	157.58	NA	548.10	0
24	8" .	0	0		0	504.23	<u>NA</u>	1,753.93	0.454
25	Gallonage		829	5.03	4,171	5.03	829	3.80	3,151
26									
7					0.475		000		40.400
8	Total Commercial	84	829		6,175		829	-	10,123
29	Average Bill				73.51				120.5
30									
31	Multi-Family		-		-				-
32	5/8" X 3/4"	0	0	-	0	6.30	NA	21.92	C
33	3/4"	0	0	-	0	9.47	NA	32.89	0
34	1"	0	0	-	0	15.76	NA	54.81	0
35	1-1/2"	0	0	-	0	31.51	NA	109.62	0
36	2"	0	0	-	0	50.43	NA	175.39	1
37	3"	0	0	-	0	100.84	NA	350.79	(
88	4" .	0	0		0	157.58	<u>NA</u>	548.10	
39	o. #				•	5 00			
0	Galionage		0	-	0	5.03	0	3.80	(
11									
12	T-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1				á			•	
13	Total Multi- Family	0	0		Ó		0	•	
44	Average Bill				-				-
15									
	Fire Protection	•	N/ A		•	4 20	<b>N</b> 1A	44.64	C
	2"	0	NA	-	0	4.20	NA	14.64	(
8		0	NA	-	0	8.40	NA	29.27	(
	4"	0	NA	-	0	13.15	NA	45.74	(
50	6"	0	NA	-	0	26.25	NA	91.47	(
51 52	8" 10"	0	NA NA	-	0	42.03 60.40	NA	146.35 210.38	Ì
	10	0	NA .	-	U	00.40	NA	210.30	
53									
54 55									
	Total Fire Protection	0	NA				NA	-	
6	Total Fire Protection	0	NA		0		NA	-	
57	Average Bill				-				-
58	A. 1.2 · ·			-	34 30-	•			A 4 0 4 4
59	Subtotal			-	74,793	-			142,44
50	Unbilled Revenues				-				-
51	Guaranteed Revenues				-				
52	Misc. Service Charge			-	1,505	-			4,83
53	Total Revenue				76,298	E			147,276
	Booked Revenue				76,898	-			
64									

# Revenue Schedule at Present and Proposed Rates

# Florida Public Service Commission E-2w

2 of 4

G Prettyman

Schedule:

Preparer:

Page:

\_

Zephyr Shores Docket No. 080121-WS Schedule Period: 1/1/07 - 4/30/07 (pre-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.

_			_		
-	(1)	(2)	(3)	(4)	(5)
Line			Consumption	Period 1	Period 1
<u>No.</u>	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential	1,832	3,951	6.30	11,542
2	5/8" X 3/4" 3/4"	1,032 0	3,951	9.47	0
4	3/ <del>4</del> 1"	ŏ	ŏ	15.76	ŏ
5	1-1/2"	ŏ	ŏ	31.51	0 0
6	2"	0	õ	50.43	0
7	3"	0	0	100.84	0
8	4"	0	0	157.58	0
9	Gallonage				
10	Block 1		3,684	5.03	18,529
11	Block 2		127	5.03	636
12	Block 3		141	5.03	709
13	Total Residential	1,832	3,951		31,415
14	Average Bill				17.15
15	O				
16	Commercial	13	104	6.30	82
17 18	5/8" X 3/4" 3/4"	13	104	9.47	02 0
18	3/4 1"	4	80	5.47 15.76	63
20	1-1/2"	6	40	31.51	189
21	2"	9	78	50.43	454
22	3"	0 0	0	100.84	0
23	4"	Ō	Ō	157.58	0
24	8"	0	. 0	504.23	0
25	Gallonage		301	5.03	1,513
26					
27					
28	Total Commercial	32	301		2,300
29	Average Bill				71.89
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	6.30	0
33	3/4"	0	0	9.47	0
34 35	1" 1-1/2"	0	0	15.76 31.51	0
36	2"	0	0	50.43	0
37	3"	ŏ	0	100.84	ŏ
38	3 4"	Ő	Ő	157.58	ŏ
39	•	-	•		
40	Gallonage		0	5.03	0
41	0				
42					
43	Total Multi- Family	0	0		0
44	Average Bill	-		•	
45					
46	Fire Protection				
47	1"	0	NA	4.20	0
48		0	NA	8.40	0
49		0	NA	13.15	0
50		0	NA	26.25 42.03	0
51		0	NA NA	42.03 60.40	0 0
52 53	8"	U	1965	00.40	U
53 54					
55					
56	Total Fire Protection		NA	•	0
57	Average Bill		· · · ·	•	<u>_</u>
58					
59	Subtota	1			33,716

-..... --------\_ ..... --

> ÷ -

#### Florida Public Service Commission

Zephyr Shores	Schedule:	E-2w
Docket No. 080121-WS	Page:	3 of 4
Schedule Period: 5/1/07 - 8/31/07 (Interim Rates)	Preparer:	G Prettyman

Water [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.

ine	(1)		(3) Consumption	(4) Period 1	(5) Revenue at	(6) Period 2	(7) Period 2	(8) Period 2
lo.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Per 1 Rates	Rates	Billed Rev.	Refunds
1	Residential							
2	5/8" X 3/4"	1,287	1,477	6.30	8,108	6.53	8,404	29
3	3/4"	0	0	9.47	0	9.63	0	(
4	1"	0	0	15.76	0	15.80	0	
5	1-1/2"	0	0	31.51	0	31.24	0	(
6	2"	0	0	50.43	0	49.78	Ő	(
7	3"	0	Ō	100.84	ō	99.20	ō	, i
B	4"	Ō	ō	157.58	õ	154.81	Ő	
9	Gallonage	·····		101.00	······································	104.01	·	
0	Block 1		1,373	5.03	6,906	5.28	7,249	34
1	Block 2		65	5.03	324	5.28		
2	Block 3						341	10
		4 207	39	5.03	197	5.28	206	1(
3	Total Residential	1,287	1,477		15,535	· -	16,200	66
4	Average Bill				12.07		12.59	
5								
6	Commercial							
7	5/8" X 3/4"	11	93	6.30	69	6.53	72	:
8	3/4"	0	0	9.47	0	9.63	0	(
9	1"	4	79	15.76	63	15.80	63	(
0	1-1/2"	0	0	31.51	0	31.24	0	(
21	2"	7	78	50.43	353	49.78	348	(
22	3"	0	0	100.84	0	99.20	0	ì
23	4"	Ő	Ō	157.58	ō	154.81	õ	i
4	8"	ŏ	ŏ	504.23	ŏ	494.61	0	ì
5	Gallonage	·	250	5.03	1,259	5.28	1,321	6
26	Gallonage		200	0.00	1,200	0.20	1,92.1	0.
27								
	Total Commercial		250		1 744	-	1 005	61
28			250		1,744	-	1,805	61
9	Average Bill				79.27		82.02	
Ю								
1	Multi-Family							
12	5/8" X 3/4"	0	0	6.30	0	6.53	0	(
13	3/4"	0	0	9.47	0	9.63	0	(
14	1"	0	0	15.76	0	15.80	0	(
15	1-1/2"	0	0	31.51	0	31.24	0	(
6	2"	0	0	50.43	0	49.78	0	(
37	3"	0	0	100.84	0	99.20	0	(
8	4"	0	0	157.58	0	154.81	0	(
19		-	-					
10	Gallonage		0	5.03	0	5.28	0	(
1				0.00	v	4.24		
2								
3	Total Multi- Samily	0	0		0	-	0	
	Total Multi- Family	<u> </u>	U		0	• •		
4	Average Bill				-		-	
5	Elec Bestevit							
6	Fire Protection	-			-		~	
17	1"	0	NA	4.20	0	4.47	0	
	2"	0	NA	8.40	0	8.58	0	
_	3"	0	NA	13.15	0	13.24	0	
0	4"	0	NA	26.25	0	26.08	0	1
1	6"	0	NA	42.03	0	41.55	0	
	8"	0	NA	60.40	0	59.56	0	
3		-			-		_	
4								
5								
6	Total Fire Protection	0	NA		0		0	
7	Average Bill	<u>~</u>				•	<u>`</u>	
8					-		-	
9	Subtot	<b>a</b> l			17,279	· -	18,005	72
					11.213			

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

Zephyr Shores 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.

	(1)	(2)	(3)	(4)	(5)
Line			Consumption	Period 3	Period 3
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential	1,549	2,368	6.30	9,759
2	5/8" X 3/4"	-	-	9,47	9,759
3	3/4"	0	0	15.76	0
4	1"	0	0	31.51	0
5	1-1/2"	0	0	50.43	0
6 7	2"				0
7	3"	0	0	100.84	0
8	4"	<u> </u>	0	157.58	V
9	Gallonage		0.000	E 02	44 475
10	Block 1		2,222	5.03	11,175
11	Block 2		107	5.03	539
12	Block 3	4.540	39	5.03	196
13	Total Residential	1,549	2,368	•	21,668
14	Average Bill				13.99
15					
16	Commericai				
17	5/8" X 3/4"	12	96	6.30	76
18	3/4"	0	0	9.47	0
19	1"	4	90	15.76	63
20	1-1/2"	6	29	31.51	189
21	2"	8	64	50.43	403
22	3"	0	0	100.84	0
23	4"	0	0	157.58	0
24	8"	0	0	504.23	0
25	Gallonage		278	5.03	1,400
26					
27				-	
28	Total Commercial	30	278	-	2,131
29	Average Bill				71.03
30					
31	Multi-Family				
32	5/8" X 3/4"	Û	0	6.30	0
33	3/4"	0	0	9.47	0
34	1"	0	0	15.76	0
35	1-1/2"	0	0	31.51	0
36	2"	0	0	50.43	0
37	3"	0	0	100.84	0
38	4"	0	0	157.58	0
39					
40	Gallonage		0	5.03	0
41					
42			-	-	
43	Total Multi- Family	0	0		0
44	Average Bill				-
45					
46	Fire Protection				
47	1-	0	NA	4.20	0
48	2"	0	NA	8.40	0
49		0	NA	13.15	0
50		0	NA	26.25	0
51	6*	0	NA	42.03	0
52	8"	0	NA	60.40	0
53					
54					
55				_	
56	Total Fire Protection	0	ŇĂ		- 0
57	Average Bill			•	
58					
59	Subtota	al			23,799

-----

-

printed 5/16/2008 3:43 PM

ø ø

~

-

~

~ -~

-~ ~ -~ -

--

~

~ -1 -~ -

~ -\_

-

-~

-~ ---

~

Zephyr Shores Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: E-2s Page: 1 of 4 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line		Number	Usage	Effctv. Tesi	Test Year			•	Revenue a
No.	Class/Meter Size	Bills	in 1,000 gal.	Year Rate	Revenue	to Filing	Usage	Rate	Proposed
1	Residential								
2	5/8" X 3/4"	4,644	7,747	11.39	52,895	11.39		45.26	210,187
3	3/4"	0	0	-	0	11.39		45.26	0
4	1-	0	0	-	0	11.39		45.26	0
5	1-1/2"	0	0	-	0	11.39		45.26	0
6	2"	0	0	-	0	11.39		45.26	0
7	3*	0	0	-	0	11.39		45.26	0
8	4"	0	0	فرخطا فيحل فيحترك الأكر المالينينين فيحتجب	0	11.39		45.26	0
9	Gallonage cap (gallons)		6,000				6,000		
10	Capped Usage	-	7,348	9.54	70,096	9.54	7,348	8.73	64,145
11	Usage Above Cap	-	400				400		
12						-			
13	Total Residential	4,644	7,747		122,991	_	7,747		274,332
14	Average Bill				26.48	-			59.07
15									
16	Commercial								
17	5/8" X 3/4"	36	292	11.39	410	11.39		45.26	1,629
18	3/4"	0	0	-	0	17.08		67.89	0
19	1"	ō	ō	-	ō	28.48		113.14	Ō
20	1-1/2*	12	79	56.93	683	56.93		226.29	2,715
21	2*	24	221	91.11	2,187	91.11		362.06	8,689
22	3.	0	0		2,107	182.22		724.12	0
23	4"	Ū	ő		ŏ	284.72		1,131.44	0
24	-				~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	2.07.12		1,101.44	
25	Gallonage	_	592	11.46	6,785	11.46	592	10.48	6,205
26	Gallonage	•	0.52	11.40	0,705	11.40	J32	10.40	0,200
27									
28	Total Commercial	72	592		10,065	-	592	-	19,239
					139.80	-			267.22
29 30	Average Bill				139.00				207.22
	Maria Comilia								
31	Multi-Family	0	0		•	44.20		45.26	0
32	5/8" X 3/4"	0	0		0	11.39		45.20 67.89	0
33	3/4"	0	0			17.08			0
34	1"	0			0	28.48		113.14	
35	1-1/2"	0	0		0	56.93		226.29	0
36	2*	0	0		0	91.11		362.06	0
37	3"	0	0		0	182.22		724.12	0
38	4"	0	0		0	284.72		1,131.44	0
39			-				-		
40	Gallonage	-	0	-	0	11.46	0	10.48	0
41									
42						-		-	
43	Total Multi-Family	0	0		0	-	0	-	0
44	Average Bill				-				-
45									
46	Flat Rate								
47	Res. Wastewater Only	24	0		663	27.63		112.65	2,704
48	Cmrl. Wastewater Only	0	0	27.63	0	27.63		701.21	C
49	Sprinkler Heads	0	NA	-	0	-		-	C
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other		0		663	_			2,704
52			·			-			-
53									
54	Subtotal			-	133,720	-			296,275
	Unbilled Revenues			-	0	-			C
56	Guaranteed Revenues				ō				Ċ
57	Misc. Service Charge				Ō				C
58	Total Revenue			-	133,720				296,275
	Rooked Revenue				134 430				
	Booked Revenue Difference				134,430 (710)				

Florida Public Service Commission

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

Zephyr	Shores
--------	--------

Docket No. 080121-WS Schedule Period: 1/1/07 - 4/30/07 (pre-Interim) 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.

	(1)	(2)	(3)	(4)	(5)
Line		Number	Usage	Period 1	Period 1
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	1,824	4,005	11.39	20,775
3	3/4"	0	0	11.39	0
4	1"	0	n	11.39	Q
5	1-1/2"	0	0	11.39	0
6	2"	0	0	11,39	0
7	3"	0	0	11.39	0
8	4"	0	0	11.39	0
9	Gallonage cap		6,000		
10	Capped Usage		3,837	9.54	36,609
11	Usage Above Cap		168		
12	• •				
13	Total Residential	1,824	4,005	-	57,384
14	Average Bill			-	31.46
15	0				
16	Commercial				
17	5/8" X 3/4"	12	104	11.39	137
18	3/4"	0	0	17.08	0
19	1"	Ō	ō	28.48	ō
20	1-1/2"	4	40	56,93	228
21	2"	7	78	91.11	638
22	3"	ò	Ő	182.22	0
23	4"	õ	õ	284.72	ŏ
24	•				
25	Gallonage		221	11.46	2,535
26	Sanchago				-,
27					
28	Total Commercial	23	221	-	3,537
29	Average Bill			-	153.79
30	Average Dill				100.15
31	Multi-Family				
32	5/8" X 3/4"	0	0	11.39	0
33	3/4"	Ő	ő	17.08	Ö
34	1"	ő	ŏ	28.48	ő
35	1-1/2"	0	ŏ	56.93	ŏ
36	2"	0	0	91.11	ő
37	3"	0	ő	182.22	ő
38	3 4"	0	0		0
- 30 - 39	-	U	<u>U</u>	284.72	<u>U</u>
39 40	Gallonage		0	11,46	o
41	Galionage	-	U	11,40	U
41					
	Total Multi E-			-	
43	Total Multi-Family	0	0	-	0
44	Average Bill				-
45	Elet Bete				
46	Flat Rate	-	-	<b>**</b> **	
47	Res. Wastewater Only	9	0	27.63	249
48	Cmrl. Wastewater Only	0	0	27.63	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	<u>NA</u>		0
51	Total Flat Rate - Other		0	-	249
52					
53	AL/				64 476
54	Subtotal				61,170

	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	_
	-
	•
	•
	-
	-
	Ū
	_
	Ť
	Ť
	-
	-
	-
,	
	-
	÷
	-
	•
	-
	•
	-
•	
•	
•	
•	
•	
•	
•	
•	
•	
•	
•	
•	

-

Zephyr Shores

-

-

-

-

~

-

-

~

^

\_

-

-

Docket No. 080121-WS

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

Water [ ] or Sewer [ X ]

Florida Public Service Commission

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.

						* ·		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line		Number	Usage	Period 1	Revenue at	Period 2	Period 2	Period 2
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Per 1 Rates	Rates	Billed Rev.	Refunds
1	Residential							
2	5/8" X 3/4"	1,281	1,499	11.39	14,591	11.39	14,591	0
3	3/4" 1"	0	0	11.39	0	11.39	0	0
4 5	1- 1-1/2"	0	0	11.39	0	11.39	0	0
5	1-1/2 2"	0	0	11.39	0	11.39	0	0
7	2 3"	0	0	11.39	0	11.39	0	0
8	4*	0	0	11.39 11.39		11.39	0	0
9	- Gallonage cap		6,000	11.59	0	11.39	U	U
10	Capped Usage		1,424	9.54	13,583	9.54	13,583	0
11	Usage Above Cap		76	0.04	13,000	3.04	10,000	v
12	budgo riboro bup							
13	Total Residential	1,281	1,499	1	28,174		28,174	0
14	Average Bill				21.99		21.99	
15	· · · · · · · · · · · · · · · · · · ·				2		2	
16	Commercial							
17	5/8" X 3/4"	12	93	11.39	137	11.39	137	0
18	3/4"	0	0	17.08	0	17.08	0	Ō
19	1″	0	0	28.48	0	28.48	0	0
20	1-1/2"	3	0	56.93	171	56.93	171	0
21	2"	7	78	91.11	638	91,11	638	0
22	3"	0	0	182.22	0	182.22	0	0
23	4"	0	0	284.72	0	284.72	0	0
24								
25	Gallonage		172	11.46	1,967	11.46	1,967	0
26								
27								
28	Total Commercial	22	172		2,912		2,912	0
29	Average Bill				132.35		132.35	
30	Mariak Constitut							
31 32	Multi-Family	0	•	44.00	•	44.00	0	0
32	5/8" X 3/4" 3/4"	0	0	11.39 17.08	0	11.39 17.08	0	0
34	1"	0	0	28.48	0	28.48	0	0
35	1-1/2"	0	ö	26.40 56.93	0	20.40	0	0
36	2"	ő	ő	91.11	0	91.11	0	0
37	3"	ő	ő	182.22	0	182.22	0	0
38	4"	Ő	ő	284.72	0	284.72	õ	0
39	•	v		204.12	v	204.72	Ū	0
40	Gallonage	-	0	11.46	0	11.46	0	0
41			_		•		-	-
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45	-							
46	Flat Rate							
47	Res. Wastewater Only	8	0	27.63	221	27.63	221	0
48	Cmrl. Wastewater Only	0	0		0		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		221		221	0
52								
53 54	Subtotal				24.200		24.200	0
94	Subtotal				31,306		31,306	<u>v</u> .,

Zephyr Shores

Docket No. 080121-WS

Schedule Period: 9/1/07 - 12/31/07 (post-interim) Water [ ] or Sewer [X]

Florida Public Service Commission

-

-

---\_ ---

•

-

-

-

•

--

\_

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.

			_		
	(1)	(2)	(3)	(4)	(5)
Line			Consumption		Period 3
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential		0.040	44.00	17 500
2	5/8" X 3/4"	1,539	2,243	11.39	17,529 0
3	3/4"	0	0	11.39	0
4	1	0	0	11.39	0
5	1-1/2"	0	0	11.39	0
6	2"	0	0	11.39	0
7	3"	0	0	11.39	-
8	4"	0	0	11.39	0
9	Gallonage cap		6,000		40.004
10	Capped Usage		2,086	9.54	19,904
11	Usage Above Cap		157		
12					
13	Total Residential	1,539	2,243	-	37,433
14	Average Bill				24.32
15					
16	Commerical				
17	5/8" X 3/4"	12	96	11.39	137
18	3/4"	0	0	17.08	0
19	1"	0	0	28.48	0
20	1-1/2"	5	39	56.93	285
21	2"	10	64	91.11	911
22	3"	0	0	182.22	0
23	4"	0	0	284.72	00
24					
25	Gallonage		199	11.46	2,284
26					
27				-	
28	Total Commercial	27	199	-	3,616
29	Average Bill				133.94
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	11.39	0
33	3/4"	0	Ŭ	17.08	0
34	1"	0	0	28.48	0
35	1-1/2"	0	0	56.93	0
36	2"	0	0	91.11	0
37	3"	0	0	182.22	0
38	4"	0	0	284.72	00
39					
40	Gallonage	-	0	11.46	0
41					
42				-	
43	Total Multi-Family	0	0	-	0
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	7	0	27.63	193
48	Cmrl. Wastewater Only	0	0		0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				193
52					
53	_				
54	Subtota	1			41,243

### Customer Monthly Billing Schedule

Zephyr Shores	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.

V		Έ	R	

~

-

-.

~

~ ~

~ -

~ 

~ ~ -. æ \_

-

~

-

~

\_

\_ <u>\_\_\_\_</u>

MAILN								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No.	Year	Residential	Service	Dwelling	Trailer	Protection	(Irrigation)	Total
1	Jan-07	494	7	0	0	0	0	501
2	Feb-07	498	. 7	ů 0	Õ	0	0	505
3	Mar-07	497	7	0	0	0	0	504
4	Apr-07	471	7	0	0	0	0	478
5	May-07	424	7	0	0	0	0	431
6	Jun-07	410	7	0	0	0	0	417
7	Jul-07	397	7	0	0	0	0	404
8	Aug-07	386	7	0	0	0	0	393
9	Sep-07	370	7	0	0	0	0	377
10	Oct-07	366	7	0	0	0	0	373
11	Nov-07	402	7	0	0	0	0	409
12	Dec-07	425	7	0	0	0	0	432
13	Total Water	5,140	84	0	0	0	0	5,224

### SEWER

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No.	Year	Residential	Service	Trailer	Trailer	Protection	(Irrigation)	Total
14	Jan-07	495	6	0	0	0	0	501
15	Feb-07	498	6	0	0	0	0	504
16	Mar-07	497	6	0	0	0	0	503
17	Apr-07	471	6	0	0	0	0	477
18	May-07	424	6	0	0	0	0	430
19	Jun-07	410	6	0	0	0	0	416
20	Jul-07	397	6	0	0	0	0	403
21	Aug-07	386	6	0	0	0	0	392
22	Sep-07	370	6	0	0	0	0	376
23	Oct-07	366	6	0	0	0	0	372
24	Nov-07	402	6	0	0	0	0	408
25	Dec-07	425	6	0	0	0	0	431
26	Total Sewer	5,141	72	0	0	0	0	5,213

Florida Public Service Commission

115

### 116

#### Florida Public Service Commission

-

\_

-

-

~

-

-

-

-

-

-

-

Zephyr Shores	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.

**Miscellaneous Service Charges** 

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

#### SEWER

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

21					_	
22	DEPOSITS (REFL	INDABLE)	Wa	ter	Sewer	
23	Class	Meter Size	Present	Proposed	Present	Proposed
24	not specified	All sizes	#N/A		-	
25	not specified	5/8 X 3/4"	#N/A		-	
26	not specified	1"	#N/A		-	
27	not specified	1.5"	#N/A		-	
28	not specified	Over 2*	#N/A		-	
29	-					
30	Residential	All sizes	#N/A		-	
31	Residential	5/8 X 3/4*	#N/A	56.69	-	118.14
32	Residential	1"	#N/A	Two x	-	Two x
33	Residential	1.5"	#N/A	Estimated	-	Estimated
34	Residential	Over 2"	#N/A	Monthly Bill	-	Monthly Bill
35						
36	General	All sizes		Two x est'd		Two x est'd
			#N/A	monthly Bill	-	monthly Bill
37	General	5/8 X 3/4"	#N/A		-	
38	General	1"	#N/A		-	
39	General	1.5"	#N/A		-	
40	General	2"	#N/A		-	
41	General	4"	#N/A		-	
42	General	8"	#N/A			

Miscel	Niscellaneous Service Charges						Florida Public Service Commission			
Zephy	r Shores					Schedule:	E-4			
	t No. 080121-WS					Page:	2 of 2			
	cal Test Year Ending De	ecember 31, 20	07			Preparer:	J Lihvarcik			
	ation: Provide a schedu					r				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line						Hourty				
No.	Description		Annual Pay	Base		Rate				
1	Field Employee									
2	Sr. Facility Operator		62,491.88							
3	Utility Tech Coordinato	r	39,832.42							
1	Utility Tech I		26,902.50							
5	Utility Tech I		25,038.91							
6	Utility Tech I		25,681.60							
7 8	Utility Tech I		17,400.00							
9	Utility Tech II Utility Tech II		26,571.48							
- 10	Utility Tech II		25,601.00 26,700.00							
11	Utility Tech II		24,914.00	Hours/Year						
12	Field Employees Ave	rage Rase	30,113.38	2,080		14.48	•			
13		.ugo 2000	00,110.00	Rate		14.40	•			
14	P/R Overhead			30.0%		4.34				
15	Field/Office Overhead			10.0%		1.45				
16	Field Employees Load	ded Cost	-			20.27	•			
17		*	•				1			
18	Office Employee									
19	Administrative Assistar	nt	29,537.19							
20	Administrative Assistar		36,468.07							
21	New Business Coordin	ator	47,362.58							
22	Office Clerk		23,493.54							
23	<b>Operations Support Co</b>	ordinator	55,941.12	Hours/Year						
24	<b>Office Employees Ave</b>	erage Salary	38,560.50	2,080		18.54				
25				Rate						
26	P/R Overhead			30.0%		5.56				
27	Field/Office Overhead			15.0%		2.78				
28	Office Employees Loa	aded Cost				26.88	L Contraction of the second			
29										
30	Calculation of Miscell	laneous Servic	ce Charges							
		<b>D</b>			Hourly			Total	Proposed	
31		Description		# Hours	Rate	Labor Cost	Other Cost	Cost	Fee	
32	Collect Delinquent Ac									
33 34	(CSR takes average 1		s the delinquen		00.00	00.00		26.88	25.00	
34 35		Office		1	26.88	26.88		20.00	25.00	
36	Connections, Premise	e Vicite ( Son	vice Calle in N	armal Hours						
37	(Technician to respond				e overone	1.5 hours Cu	istomor service	takas avor	200 45	
38	minutes to handle call,		•		-				age 40	
39	minutes to numbre out,	Field		1.5	20.27	30,40	-	30.40		
40		Office		0.75	26.88	20.16	-	20.16		
41		Unico	Total	0.10	20.00	50.56	-	50.56	50.00	
42										
43	<b>Connections</b> , Premise	es Visits / Serv	ice Calls Afte	r Hours						
44		= 1.5 X Conn	ections in Norn	nal Hours above		75.85	-	75.85	75.00	
45										
46	Reconnect Disconnect	cted Service in	Normal Hour	\$						
47	(= Collect Del. Acci + C	Connections in I	Normal Hours a	above)		77.44	-	77.44	75.00	
48										
49	Reconnect Disconnect									
50	(1.5 X Sum of Reconne			nt Account. Dur	ing this pe	riod an answer	ing service rec	eives custor	ner	
51	calls and dispatches to		,			440.47		440.47		
52			nnect in Norma	II Hours above		116.17	-	116.17		
53		Answering Se				440.47	2.00	2.00	442 00	
54 55			Total			116.17	2.00	118.17	115.00	
56	Customer requested	chance of m-!	ling address							
57	oustomer requested	Office	any address	0.12	26.88	3.23	-	3.23	3.00	
5.		51100		0.14	20.00	0.20	· ·	9.20	0.00	

) ~

~ ~ -\_ ~

~ ~ ~ -~ ~ --~ ~ ~ -~ **"** ~ ~ ~

-

~

-~ -~

~ 

-

~ -

1

-1

~

**Miscellaneous Service Charge Revenue** 

### Florida Public Service Commission

.

-

-

-

-

-

-

-

-

Zephyr Shores	Schedule:	E-5
Docket No. 080121-WS	Page:	1 of 1
Historical Test Year Ending December 31, 2007	Preparer:	S Szczygiel

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/	Initial	Normal	Violation	Premises	Other	<b>~</b> ( )
No.	Year	Connection	Reconnect	Reconnect	Visit	Charges	Total
WATE						_	
1	Jan-07	90	0	0	0	0	90
2	Feb-07	60	0	0	0	20	80
3	Mar-07	30	0	0	0	0	30
4	Apr-07	30	0	0	0	0	30
5	May-07	15	0	0	0	0	15
6	Jun-07	0	0	0	0	20	20
7	Jul-07	0	0	0	0	20	20
8	Aug-07	45	15	0	0	0	60
9	Sep-07	75	0	0	0	0	75
10	Oct-07	150	15	0	0	0	165
11	Nov-07	615	0	0	0	20	635
12	Dec-07	285	0	0	0	0	285
13							
14	Total Water	1,395	30	0	0	80	1,505
15	Annual Events	93	2	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	4,650	100	0	0	80	4,830
SEWE	R						
19	Jan-07	0	0	0	0	0	0
20	Feb-07	õ	Õ	Ő	0	Ō	Ō
21	Mar-07	0 0	Ō	Ő	0	Ō	Ō
22	Apr-07	0 0	Ō	Ō	0	0	Ō
23	May-07	Ő	Ō	ō	Ō	Ō	0
24	Jun-07	0	õ	Ō	Ō	Ō	Ō
25	Jul-07	0	Ō	0	0	Ō	0
26	Aug-07	Ō	Ō	Ō	0	Ō	0
27	Sep-07	Ő	0	0	Ō	Ō	Ō
28	Oct-07	Ő	õ	0	Ō	0	0
29	Nov-07	ŏ	ŏ	Ő	Ō	ō	Ō
30	Dec-07	ŏ	Ő	Ő	Ō	ō	, O
31	200 01	Ŭ	0	Ŭ	Ţ	•	-
32	Total Sewer	0	0	0	0	0	0
33	Annual Events	0	0	0	0	<u>_</u>	
34		Ŭ	0	U	Ũ		
34 35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue		0	Acidal cost 0	0	0	0
50	unhosen veveure	U	U	U	U	U	U

### **Public Fire Hydrants Schedule**

~

### Florida Public Service Commission

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Water [X] or Sewer [] Schedule: E-6 Page: 1 of 1 Preparer: J Lihvarcik

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)	(2)	(3)	(4)
Line No.	Size	Туре	Quantity

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

### **Private Fire Protection Service**

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Water [ X ] or Sewer [ ]

### **Florida Public Service Commission**

-

-

-

-

-

-

-

•

-

•

-

-

-

•

-

-

•

•

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)	(2)	(3)	(4)
Line No.	Size	Туре	Quantity

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

### **Contracts and Agreements Schedule**

### Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

### Florida Public Service Commission

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

None

-

 $\frown$ 

### Tax or Franchise Fee Schedule

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

**Florida Public Service Commission** 

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	(1)	(2)	(3)	(4) How collected	(5) Type
No. WATE	Type Tax or Fee	To Whom Paid	Amount	From Customers	Agreement
1	Regulatory Assessment Fee	Florida Public Service Comm.	#N/A	Included in overall cost of service	None

### SEWER

2	Regulatory Assessment Fee	Florida Public Service Comm.	#N/A	Included in overall cost of service	None
---	---------------------------	------------------------------	------	-------------------------------------	------

 $\mathbf{i}$ 

1

1

( (

printed 5/16/2008 3:43 PM

((((

#### Service Availability Charges Schedule

-

ø

\_

~

### Florida Public Service Commission

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: E-10 Page: 1 of 1 Preparer: J Lihvarcik

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

Line	(1)	(2) Size	(3) Present	(4) Proposed
No.	Type Charge	Unit	Charges	Charges
WAT				
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"	-	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	Direct Originality Observes	500		700.00
22	Plant Capacity Charge	ERC	-	700.00
23		Per Gallon Equivalent	-	2.75
24	Main Extension Channel	500		446.00
25	Main Extension Charge	ERC Des Fast Faultinitant	-	446.00
26		Per Foot Equivalent	-	5.37
SEW	ER			
27	Service Installation Charge	=<4"		2,000.00
28	5_	>4*		Actual Costs
29				
28				
29		4" unpaved	-	
30		4" paved	548.00	
31		6" unpaved	-	
32		6" paved	-	
33				
34	Plant Capacity Charge	ERC	1,300.00	1,300.00
35		Per Gallon Equivalent	7.59	7.60
36		·		
37	Main Extension Charge	ERC	480.00	480.00
38	-	Per Foot Equivalent	7.38	7.38
39		-		
40				
41				
42				
43				
44				

#### Guaranteed Revenues Received

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Water [X] or Sewer [X]

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

	(1)	(2)	(3)	(4)	(5)
•	Month/		General		
	Year	Residential	Service	Other	Total
			N/A		
		<u></u>			
То	otal	0	0	0	0
То	otal	0	0	0	

#### Florida Public Service Commission

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

y class.

-

### **Class A Utility Cost of Service Study**

#### Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Water [ X ] or Sewer [ X ]

#### Florida Public Service Commission

Schedule: E-12 Page: 1 of 1 Preparer: N/A

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 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.

Lino			
Line			
No.			

Not applicable; no industrial customers.

126

#### Billing Analysis Schedules

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

### Florida Public Service Commission

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

See attached Bill Analyses

•

-

# Zephyr Shores ENGINEERING SCHEDULES

.

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE <u>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

127

128

-

. -. • • --• ---------• -. -• ---------. -. -. -.

, , ,

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

### Florida Public Service Commission

	Schedule:	F-1
Zephyr Shores	Page:	1 of 1
Docket No. 080121-WS	Preparer:	J Lihvarcik
Historical Test Year Ending December 31, 2007		

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

		(1)	(2)	(3)	(4)	(5)	(6)
Line	Month	Gallons	Galions	Gallons	Other	Unaccounted For Water	% Unaccounted
No.		Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
1	Jan-07	1,458	0	1,175	36	247	
2	Feb-07	1,216	0	980	1	235	
3	Mar-07	1,436	0	1,157	11	268	
4	Apr-07	1,165	0	939	1	225	
5	May-07	822	0	505	1	316	
6	Jun-07	657	0	404	11	242	
7	Jul-07	623	0	383	26	214	
8	Aug-07	707	0	435	46	226	
9	Sep-07	702	0	450	26	226	
10	Oct-07	1,462	0	936	26	500	
11	Nov-07	924	0	592	26	306	
12	Dec-07	1,044	0	669	26	349	
13	TOTAL	12,216	0	8,624	237	3,355	27.5%

Gallons of Wastewater Treated & Unaccounted For
in Thousands of Gallons

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

### Florida Public Service Commission

Schedule:	
Page:	
Preparer:	

le: F-2 1 of 1 er: 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.

		(1)	(2)	(3)	(4)	(5)	(6) Total Purch.	
Line	Month		Individual Plant	Flows		Total Plant	Sewage	
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	Treatment	
1	Jan	0	0	0	0	0	1,019	
2	Feb	0	0	0	0	0	966	
3	Mar	0	0	0	0	0	970	
4	Apr	0	0	0	0	0	1,059	
5	May	0	0	0	0	0	765	
6	Jun	0	0	0	0	0	533	
7	Jul	0	0	0	0	0	500	
8	Aug	0	0	0	0	0	291	
9	Sep	0	0	0	0	0	475	
10	Oct	0	0	0	0	0	309	
11	Nov	0	0	0	0	0	683	
12	Dec	0	0	0	0	0	819	
13	Total	0	0	0	0	0	8,389	

-----~ -------تتنت i anti . --

-

-

-

-

#### Water Treatment Plant Data

#### Florida Public Service Commission

Zephyr Shores	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.			200,000
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		10/27/07	79,000
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 2 3 4 5	10/27/07 10/28/07 10/29/07 10/25/07 10/26/07 Average	79,000 72,000 72,000 67,000 64,000 70,800
4	Average Daily Flow			33,468
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			0

131

#### Sewer Treatment Plant Data Schedule: F-4 Zephyr Shores 1 of 1 Page: Docket No. 080121-WS J Lihvarcik Preparer: Historical Test Year Ending December 31, 2007 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 GPD Month Description No. Inter-Connected 0 Plant Capacity: 1 The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. 0 01/00/00 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.

#### Florida Public Service Commission

printed 5/16/2008 3:43 PM

132

Used and Useful Calculations Water Treatment Plant

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	WELLS, Interim					-								
				Excess	MD less Excess	PH less Excess	Interim							
			Peak Hour,	Unaccounted			Margin		Maximum	Total Well	Remaining	Wells Interim		
Line		Max Day	MD X 2	for Water	for Water	for Water	Reserve	Demand	Supply Well	Capacity	Well Capacity	U&U	Wells Interim	
No.	Storage	(GPM)	(GPM)	(GPM)	(GPM)	(GPM)	Ratio	(GPM)	(GPM)	(GPM)	(GPM)	Calculated	U&U Used	
1	no	54.86	109.72	4.06	-	105.66	1.01	106.57	530	530	-	n/a	100.00%	

#### WELLS, Permanent

							Peak Hour	Max Day			Firm Reliable	Firm Reliable		
					Excess		Demand for	Demand for			Capacity for	Capacity for	Wells	
				Margin	Unaccounted		Systems with	Systems with	Maximum	Total Well	Systems with	Systems with	Permanent	Wells
		Multiple	Max Day	Reserve	for Water	Fire Flow	No Storage	Storage	Supply Well	Capacity	No Storage	Storage	U&U	Permanent
2	Storage	Wells	(GPM)	Ratio	(GPM)	(GPM)	(GPM)	(GPD)	(GPM)	(GPM)	(GPM)	(GPD)	Calculated	U&U Used *
3	no	no	54.86	1.01	4.06	-	106.60		530	530	-	-	0.00%	100.00%
4														

5 \* This system has a single well and is therefore 100% Used and Useful.

#### STORAGE

									Excess					
	Average 5			Interim	Interim			Margin	Unaccounted		Peak Day	Usable	Permanent	Permanent
	Max Day	Peak Hour	Reliable	Storage U&U	Storage U&U		Max Day	Reserve	for Water	Fire Flow	Demand	Storage	Storage U&U	Storage U&U
_	Demand	A5MDD X 2	Storage	Calculated	Used	Bottom Drain	(GPD)	Ratio	(GPD)	(GPD)	(GPD)	(Gal.)	Calculated	Used
6	70,800	141,600	-	па	100.00%	-	79,000	1.01	5,844	-	73,831	-	na	100.00%

#### Used and Useful Calculations Sewer Treatment Plant

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Florida Public Service Commission

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) Adjusted	(7)	(8)	(9)	(10)	(11
A Line No.	verage Daily Demand (GPD)	Treated (GPD)	1&1%	Excess I&I (GPD)	Margin Reserve Ratio	Average Daily Demand (GPD)	Piant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used		
1	22,984	- N	I/A	-	1.01	-	Inter- Connected	N/A	100.00%		
2											

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 1&1	Gallons Sold - Sewer Customers
3	18,548	148,384	-	-	148,384	28.10	14,052	5,128,803	833,930	5, <del>9</del> 62,733	8,339,300
	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	% of Excess	% of Excess
4	92.90%	7,747,200	6,197,760	592,100	568,416	6,766,176	12,728,909	8,390,000	(4,338,909)	N/A	N/A

-

. . .

1

Used and Useful Calculations Water Distribution and Sewer Collection System	Florida Public Service Commission stems			
•	Schedule:	F-7		
Zephyr Shores	Page:	1 of 1		
Docket No. 080121-WS Historical Test Year Ending December 31, 2007	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.

(1)		(2)	(3)	(4)	(5)	
Line	ERCs	Lots Fronting	U&U as	Interim	Permanent	
No.	_2012*	Mains	Calculated	U&U Used	U&U Used	
Water						
1	527.5	523	100.85%	100.00%	100.00%	

#### Sewer

2	478.3	498	96.04%	100.00%	100.00%

Inter-Connected

\* 2012 Trended ERCs based on Consumption & Map Counts

135

-
-
-
-
•
-
-
-
-
<u></u>
•
-
-
-
-
-
-
-
-
-
-
~
-
-
-
<b></b>
-
-
-
-
-
-
-
-
-
-
-
-
-

¥.

Margin Reserve Calculations	Water	& Sewer

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

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).

	(1)	(2)	(3)	(4)	(5)	
Line		Average	Average			
No.	Year	<u>Meters</u>	ERCs	Trend	Increase	
WATER						
1	2003	522.3	541.8	542.7		
2	2004	524.5	544.3	543.5		
3	2005	525.4	544.9	544.4		
4	2006	525.7	545.2	545.2		
5	2007	526.1	545.6	546.0		
6	2008			546.9	0.15%	
7	2009			547.7	0.15%	
8	2010			548.6	0.15%	
9	2011			549.4	0.15%	
10	2012			550.2	0.15%	5 yrs beyond 2007
			X Coefficient(s)	0.842		
SEWER						
11	2003	518.8	538.3	539.1		
12	2004	521.7	540.7	539.7		
13	2005	522.0	540.0	540.4		
14	2006	523.8	541.8	541.0		
15	2007	523.1	541.1	541.7		
16	2008			542.3	0.12%	
17	2009			543.0	0.12%	
18	2010			543.7	0.12%	
19	2011			544.3	0.12%	
20	2012			545.0	0.12%	5 yrs beyond 2005

X Coefficient(s)

0.658

Florida Public Service Commission

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

### Equivalent Residential Connections - Water

~

### Florida Public Service Commission

Zephyr Shores	
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.

	(1)	(2) SE	(3) R Custom	(4) ers	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Sold	SFR (5)/(4)	Gallons Sold	ERCs (7)/(6)	% Incr. in ERCs
1	2003	475	491	483.0	7,324	15.164	8,241	543.5	
2	2004	491	495	493.0	7,654	15.525	8,386	540.1	-0.61%
3	2005	495	491	493.0	6,666	13.521	7,373	545.3	0.95%
4	2006	491	492	491.5	8,621	17.540	9,772	557.1	2.17%
5	2007	492	425	458.5	8,431	18.388	9,265	503.8	-9.56%

Average Growth Through 5-Year Period (Col. 8) -1.88%

### Equivalent Residential Connections - Sewer

Florida Public Service Commission

Zephyr Shores Docket No. 080121-WS Historical Test Year Ending December 31, 2007

### Schedule: F-10 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.

	(1)	(2) SF	(3) R Custome	(4) ers	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annuaí
Line No.	Year	Beginning	Ending	Average	Gallons Treated	SFR (5)/(4)	Gallons Treated	ERCs (7)/(6)	% Incr. in ERCs
1	2003	472	489	480.5	7,148	14.876	8,047	540.9	
2	2004	489	495	492.0	7,402	15.045	7,635	507.5	-6.18%
3	2005	495	491	493.0	6,488	13.160	6,992	531.3	4.69%
4	2006	491	493	492.0	7,833	15.921	8,565	538.0	1.26%
5	2007	493	425	459.0	7,732	16.845	8,325	494.2	-8.14%

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

-2.23%

-

-

4

4

printed 5/16/2008 3:43 PM

# Zephyr Shores INTERIM RATE SCHEDULES **Revision 1**

SCHEDULE TITLE	Revision 1 SCHEDULE NUMBER	PAGE NUMBER
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

140

-

-. --------\* --. ----------. . . -÷. • . . ---• \_

• • •

#### **Rate Schedule - Interim Rates**

#### **Zephyr Shores**

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

Explanation: Provide a schedule of present and proposed interim rates

#### Florida Public Service Commission

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

Line		(2) Present	(3) Unlimited	(4) Limited	(5)	(6) Present	(7) Unlimited	(8) Limited
No.	Class/Meter Size	Rates	Interim Rates	Interim Rates	Class/Meter Size	Rates	Interim Rates	Interim Rates
	WATER		49,9%	30.1%	SEWER		104.1%	50.5%
1	Residential				Residential			
2	5/8" X 3/4"	6.30	9.44	8.20	All Meter Sizes	11.39	23.24	17.14
3	3/4"	9.47	14,19	12.32	3/4"	-	-	-
4	1"	15.76	23.62	20.51	1"	-	-	-
5	1-1/2"	31.51	47.23	41.00	1-1/2"	-	-	-
6	2"	50.43	75.59	65.62	2"	-	-	-
7	3"	100.84	151.15	131.20	3"	-	-	-
8	4"	157.58	236.19	205.03	4"	-	-	-
9	6"	315.14	472.36	410.03	6"	-	-	-
10	8"	504.23	755.78	656.06	8"	-	-	-
11	10"	724.83	1,086.44	943.09	10"	-	-	-
12	Gallonage, Block 1	5.03	7.54	6.54	Gallonage cap (gallons)	6,000	6, <b>0</b> 00	6,000
13	Block 2	5.03	7.54	6.54	Gallonage charge	9.54	19.47	14.35
14	Block 3	5.03	7.54	6.54				
15	General Service				General Service			
16	5/8" X 3/4"	6.30	9,44	8.20	5/8" X 3/4"	11.39	23.24	17.14
17	3/4"	9.47	14.19	12.32	3/4"	17.08	34.85	25.70
18	1"	15.76	23.62	20.51	1"	28.48	58.12	42.85
19	1-1/2"	31.51	47.23	41.00	1-1/2"	56.93	116.18	85.66
20	2"	50.43	75.59	65.62	2"	91.11	185.93	137.09
21	3"	100.84	151.15	131,20	3"	182.22	371.85	274.18
22	4"	157.58	236.19	205.03	4"	284.72	581.02	428.41
23	6"	315.14	472.36	410.03	6"	569.41	1,161.99	856.76
24	8"	504.23	755.78	656.06	8"	911.08	1,859.23	1,370.86
25	10"	724.83	1,086,44	943.09	10"	1,309.66	2,672.60	1,970.59
26	Gallonage charge	5.03	7.54	6.54	Gallonage charge	11.46	23.39	17.24
27	Fire Protection				Flat Rate			
28	2"	4.20	6.30	5.46	Res. Wastewater Only	27.63	56.38	41.57
29	3*	8.40	12.59	10.93	Cmrl. Wastewater Only	27.63	56.38	41.57
30	4"	13.15	19.71	17.11	Sprinkler Heads	27.00	00.00	-
31	6"	26.25	39.35	34.15	Reuse	-	-	-
32	8"	42.03	63.00	54.69	,10000	-	-	-
	10"	60.40	90.53	78.59	1			
33	U VI	00.40	90.03	10.09	1			

Supporting Schedules: G-4

printed 5/16/2008 3:43 PM

4

. Аі Ц 142

### Schedule of Rate Base - Interim Rates

Zephyr Shores

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

#### Florida Public Service Commission

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

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

	(1)	(2) Adjusted	(3) Adjustments	(4) Adjustments	(5) Interim	(6)
		Adjusted	for	Last	Rate	Supporting
Line		Average	Non-U&U	Rate Case	Base	Schedule(s)
No.	Description	Balance	Non-U&U	Rate Case	Dase	Sciledule(s)
WAT		000 000	0	0	269,892	A-5
1	Utility Plant in Service	269,892	0	0	209,092 0	A-5 A-5
2	Utility Land & Land Rights	0		0	-	A-5 A-1
3	Construction Work in Progress	0	-	0	0	
4	Less: Accumulated Depreciation	(11,458)	0	0	(11,458)	A-9
5	Less: CIAC	(49,490)	0	0	(49,490)	A-12
6	Accumulated Amortization of CIAC	26,174	0	0	26,174	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	55,433		0	55,433	A-1
11	Total Rate Base	290,551	0	0	290,551	
SEW	/ER					
12	Utility Plant in Service	331,604	0	0	331,604	A-6
13	Utility Land & Land Rights	44,384		0	44,384	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(153,294)	0	0	(153,294)	A-10
16	Less: CIAC	(83,828)	0	0	(83,828)	A-12
17	Accumulated Amortization of CIAC	41,999	Ō	0	41,999	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0	-	Ō	0	A-2
19	Less: Advances For Construction	Ő		Ō	0	A-2
20	Working Capital Allowance	55,094		Ő	55,094	A-2
21	Total Rate Base	235,959	0	0	235,959	

٩

.

## Schedule of Adjustments to Rate Base - Interim

 $\sim$ 

~

~

~

 $\hat{\phantom{a}}$ 

~

-

-

 $\hat{}$ 

### Florida Public Service Commission

Zephyr Shores	Schedule:	G-3
Docket No. 080121-WS	Page:	1 of 1
Historical Test Year Ending December 31, 2007	Preparer:	R Griffin
Historical [ X ] Projected [ ]		
Water [X] Sewer [X]		

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

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

printed 5/16/2008 3:43 PM

#### Schedule of Net Operating Income - Interim

4

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

### Florida Public Service Commission

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) FWS Consol.	(10)
			Adjustments		A.P 4 . 1 . 4 . 4	1 . 4	Requested	Clandalana	Unlimited	Supporting
Line		Utility Adjusted	for	•	Adjusted Interim	Interim	Interim	Standalone	% increase	Schedules
-	Description	Test Year	Non-U&U	Adjustments	Test Year	Increase	Revenues	% Increase	% increase	Scheudies
Wate				-	74 700	05 040	150.040	440.070/	40.09/	E-2w
1	Water Sales Revenues	74,793		0	74,793	85,018	159,812	113.67%	49.9%	E-2w E-2w
2	Other Revenues	1,505		0	1,505	00	1,505			E-2W
3	OPERATING REVENUES	76,298	0	0	76,298	85,018	161,317			
4	Operation & Maintenance	102,311		0	102,311	1,256	103,566			B-5
5	Depreciation, net of CIAC Amort.	10,140	0	0	10,140		10,140			B-13
6	Amortization	2,77 <u>2</u>		0	2,772		2,772			
7	Taxes Other Than Income	7,265	1,591	0	8,856	3,823	12,680			B-15
8	Provision for Income Taxes	(20,564)		0	(20,564)	30,837	10,273	_		C-1
9	OPERATING EXPENSES	101,925	1,591	0	103,516	35,915	139,431			
10	NET OPERATING INCOME	(25,626)	(1,591)	0	(27,217)	49,103	21,885	_		
11	RATE BASE	290,551			290,551		290,551	•		A-1
12	RATE OF RETURN	-8.82%			-9.37%		7.53%			
Sew	er									
13	Sewer Sales Revenues	133,720		0	133,720	21,671	155,390	16.21%	104.1%	E-2s
14	Other Revenues	0		Ō	0	. 0	0			E-2s
15	OPERATING REVENUES	133,720	0	0	133,720	21,671	155,390	-		
16	Operation & Maintenance	102,576		D	102,576	320	102,896			B-6
17	Depreciation, net of CIAC Amort.	13,814	0	0	13,814		13,814			<b>B</b> -14
18	Amortization	2,761		0	2,761		2,761			
19	Taxes Other Than Income	4,821	4,059	0	8,879	975	9,854			B-15
20	Provision for Income Taxes	463	• • • • •	0	463	7,860	8,323			C-1
21	OPERATING EXPENSES	124,434	4,059	0	128,493	9,155	137,648	-		
22	NET OPERATING INCOME	9,285	(4,059)	0	5,227	12,516	17,743	_		
23	RATE BASE	235,959			235,959		235,959			A-2
24	RATE OF RETURN	3.94%			2.22%		7.52%			

### Schedule of Adjustments to Operating Income - Interim

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

### Florida Public Service Commission

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

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

	(1)	(2)	(3)
Line		Interim	Interim
No.		Water	Sewer
	USED & USEFUL ADJUSTMENT TO	2005 TEST YEAR	
1	Depreciation Expense for Interim Rate purposes	0	0
2	For Water details see schedules B-1	3, F-5, and F-7	
3	For Sewer details see schedules B-1		
4		, ,	
5	Property Taxes for Interim Rate purposes	1,591	4,059
6	For details see schedule B-15		
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	85,018	21,671
9 10	OPERATIONS & MAINTENANCE		
11		4 956	220
12	Impact of Revenue Increase on Bad Debt Expense	1,256	320
13	TAXES OTHER THAN INCOME TAX		
1.5		3,826	
			075
14	RAF on Revenue Adjustment @ 4.50%		975
14 15			975
14	INCOME TAX ADJUSTMENT Rate Year Revenue at Present Rates	76,298	975

Rate Year Revenue at Proposed Rates 161,317 Less Operating Expenses Before Income Taxes (129, 158)Less Interest Expense (5, 527)26,631 Income Tax at Composite Rate of 38.58% 10.273 Less Income Tax at Present Rates 20,564

26 27 Income Tax Adjustment

Taxable Income

19

20 21

22

23

24

25

155,390

(129, 325)

(4, 490)

21,575

8.323

7,860

30,837

(463)

## 146

### Schedule of Requested Cost of Capital

### Zephyr Shores

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

#### Florida Public Service Commission

Schedule:	
Page:	
Preparer:	

G-6 1 of 1 S Anzaldo

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.		Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT							
1	Long-Term Debt	107,017	36.83%	5.10%	1.88%	5,461	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	176,895	60.88%	9.25%	5.63%	16,358	D-2
5	Customer Deposits	1,107	0.38%	6.00%	0.02%	66	D-2
6	Accumulated Deferred Income Taxes	5,532	1.90%	0.00%	0.00%	0	D-2
7	Total	290,551	100.00%	-	7.53%	21,885	
SEV	ÆR						
8	Long-Term Debt	86,700	36.74%	5.10%	1.87%	4,424	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	143,311	60.74%	9.25%	5.62%	13,252	D-2
12	Customer Deposits	1,099	0.47%	6.00%	0.03%	66	D-2
13	Accumulated Deferred Income Taxes	4,850	2.06%	0.00%	0.00%	0	D-2
14	Total	235,959	100.00%	-	7.52%	17,743	

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

× ۳ ۲