

State of Florida



# Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

**-M-E-M-O-R-A-N-D-U-M-**

---

**DATE:** September 10, 2018  
**TO:** Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk  
**FROM:** Samantha Cibula , Office of the General Counsel *S.M.C.*  
**RE:** Docket No. 20030697-WS

---

Please file the attached materials in the docket file listed above.

Thank you.

Attachment



JACK SHREVE  
PUBLIC COUNSEL

STATE OF FLORIDA  
OFFICE OF THE PUBLIC COUNSEL

c/o The Florida Legislature  
111 West Madison St.  
Room 812  
Tallahassee, Florida 32399-1400  
850-488-9330

RECEIVED

02 DEC 23 AM 10:51

FLA PUBLIC SERVICE COMM.  
OFFICE OF THE  
GENERAL COUNSEL

December 20, 2002

Samantha Cibula  
Florida Public Service Commission  
2450 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

RE: Proposed adoption of Rules 25-30.185 and 25-30.186, F.A.C.

Dear Samantha:

Pursuant to the November 20, workshop, OPC offers the following comments.

1. OPC would add a subsection "(6)" to Rule 25-30.185. The added subsection would include the following:

- (6) A utility's decision to add plant or incur expense should be based exclusively on sound operating principles, and expenditures should not be timed for the purpose of achieving the greatest possible rate impact. If a limited issue filing seeks a significant rate impact. If a limited issue filing seeks a significant rate base addition, the Commission may consider whether the balance of that utility's rate base has declined since its most recent rate case. The Commission may consider whether the expenditure(s) sought by the utility is offset by customer growth that has occurred since the most recent rate case, or will be offset by future customer growth.

2. OPC also believes that the single greatest concern in this area is rate case expense. The primary benefit of limited proceedings is the overall reduction in rate case expense. To this end, several provisions may be of some help. Unfortunately, as we discussed at the workshop, most of these provisions involve statutory change.

Samantha Cibula  
December 20, 2002  
Page 2

We encourage the Commission to seek three changes to Section 367.0814. First, the dollar threshold in Section 367.0814(1) should be changed to allow staff assistance for all C utilities and a substantial portion of B utilities. Second, Section 367.0814(3) should be amended to reference Section 367.0822, to incorporate limited proceedings into staff assistance categories. Finally, a subsection should be added (either to 367.0814 or 367.0822) which restricts a utility that is eligible for staff assistance from charging its customers for any non-legal consulting fees incurred in a limited proceeding.

We believe these changes will result in a limited issue process that better serves the Citizens of Florida.

Sincerely,



Stephen C. Burgess  
Deputy Public Counsel

SCB/dsb

cc: Parties of record



JAMES E. "JIM" KING, JR.  
President



Representative Juan-Carlos "J.C." Planas, Chair  
Senator Michael S. "Mike" Bennett, Vice-Chair  
Senator Nancy Argenziano  
Senator Gwen Margolis  
Representative Bill Galvano  
Representative Yolly Reberson

JOHNNIE BYRD  
Speaker



F. SCOTT BOYD  
EXECUTIVE DIRECTOR  
AND GENERAL COUNSEL  
Room 120, Holland Building  
Tallahassee, Florida 32399-1300  
Telephone (850) 488-9110

THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

December 8, 2003

Ms. Samantha M. Cibula  
Public Service Commission  
Office of the General Counsel  
2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0862

**Re: Public Service Commission Rules 25-30.445 and .446**

Dear Ms. Cibula:

I have completed a review of the rules referenced above and prepared the following comments for your consideration and response.

**25-30.445(4)(m)**

The rule incorporates certain schedules by reference. In order to comply with the provisions of section 120.55(1)(a)4., F.S., the rule should include the title of the form as well as an explanation of how to obtain the form.

**Form PSC/ECR 20**

The form number, title and effective date should appear on the document. In addition, the form mandates the use of the AWWA Manual No. 1 and "current AWWA procedures" and "standard industrial practices." These materials comprise generally applicable agency policy and should be incorporated by reference. Please send me a copy of all such materials.

I am available at your convenience to discuss the foregoing comments.

Sincerely,

A handwritten signature in blue ink, appearing to read "John Rosner".

John Rosner  
Chief Attorney

RECEIVED  
03 DEC 10 PM 3:56  
FLA PUBLIC SERVICE COMM.  
OFFICE OF THE  
GENERAL COUNSEL.



STATE OF FLORIDA

COMMISSIONERS:  
LILA A. JABER, CHAIRMAN  
J. TERRY DEASON  
BRAULIO L. BAEZ  
RUDOLPH "RUDY" BRADLEY  
CHARLES M. DAVIDSON



OFFICE OF THE GENERAL COUNSEL  
RICHARD D. MELSON  
GENERAL COUNSEL  
(850) 413-6199

## Public Service Commission

December 12, 2003

Mr. John Rosner  
Chief Attorney  
Joint Administrative Procedures Committee  
Room 120, Holland Building  
Tallahassee, FL 32399-1300

Dear Mr. Rosner:

I am in receipt of your letter dated December 8, 2003, in which you provided comments to Commission Rules 25-30.445 and 25-30.446. The following is my response to your comments.

Your first comment to proposed Rule 25-30.445 pertains to subsection (4)(m). Specifically, you state that in order to comply with the provisions of section 120.55(1)(a)4., F.S., the rule should include the title of the form. Although the title of the form already appears in the proposed rule, changes will be made to the proposed rule so that the title is more clearly identified. Also, Form PSC/ECR 19 was inadvertently identified as Form PSC/ECR 20. This will be changed. Furthermore, you comment that an explanation of how to obtain the schedules should be included in the proposed rule. This change will also be made. Thus, the last sentence of subsection (4)(m) will be changed to read:

In addition, the following schedules, which are incorporated herein by reference, from Form PSC/ECR 19 (11/93), entitled "Class A Water and/or Wastewater Utilities Financial, Rate, and Engineering Minimum Filing Requirements", should be provided. The schedules can be obtained from the Commission's Division of Economic Regulation.

In regard to your comment about the title of the form being included for the schedules, subsections (4)(m)1. and (4)(m)2. of proposed Rule 25-30.445 will be changed to make the title clearer and more complete. Also, upon reviewing your comments, I realized that the proposed rule inadvertently refers to Schedule E-12. The correct schedule is Schedule E-14, a copy of which is included with this letter. Subsections 4(m)1. and (4)(m)2. will be changed to read:

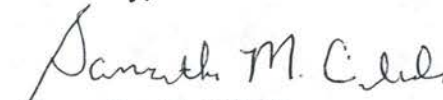
1. Schedule E-2, entitled "Revenue Schedule at Present and Proposed Rates".
2. Schedule E-14, entitled "Billing Analysis Schedules". Only two copies are required.

Your second comment pertains to Form PSC/ECR 19. The form currently includes an effective date of 11/93 on its cover page and is referenced in Commission Rule 25-30.437. I have enclosed a copy of Form PSC/ECR 19. Schedules E-2 and E-14 of that form appear as they do in Form PSC/ECR 19, and thus, they do not have the effective date on each schedule. The title of each schedule appears in the upper left hand corner.

Also, as I mentioned above, the rule inadvertently references Schedule E-12, but should reference E-14. Schedule E-14 does not refer to AWWA Manual No. 1. We will change Schedule E-12 to include the statement that AWWA Manual No. 1 is incorporated by reference the next time Rule 25-30.437 is amended.

I will file a Notice of Change reflecting the above changes with the Department of State, for inclusion in the next available issue of the Florida Administrative Weekly, the week of December 29, 2003. As is our standard procedure, your office will receive a copy of the Notice of Change. I hope this response satisfactorily addresses your concerns. If you have any questions, please contact me at (850)413-6202.

Sincerely,

  
Samantha M. Cibula  
Senior Attorney

Enclosures

**CLASS A  
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

**OF**

---

**Exact Legal Name of Utility**



**FLORIDA PUBLIC SERVICE COMMISSION**

**FOR THE**

**TEST YEAR ENDED \_\_\_\_\_, 20\_\_**



FLORIDA PUBLIC SERVICE COMMISSION  
CLASS A WATER AND/OR SEWER UTILITIES  
FINANCIAL RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS

INDEX  
DESCRIPTION OF SCHEDULE

SCHED PAGE

RATE BASE

A 1	5	Schedule of Rate Base - Water
A-2	6	Schedule of Rate Base - Sewer
A-3	7	Adjustments to Rate Base
A-4	8	Annual Plant Additions and Balances
A-5	9	Water Plant in Service By Primary Account
A-6	12	Sewer Plant in Service By Primary Account
A-7	15	Summary of Non-Used and Useful Plant
A-8	16	Annual Accumulated Depreciation Additions and Balances
A-9	17	Water Accumulated Depreciation By Primary Account
A-10	20	Sewer Accumulated Depreciation By Primary Account
A-11	23	Annual CIAC Additions and Balances
A-12	24	CIAC By Classification
A-13	27	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	28	Accumulated Amortization of CIAC By Classification
A-15	31	Schedule of AFUDC Rates Used
A-16	32	Annual Advances For Construction Additions and Balances
A-17	33	Calculation of Working Capital Allowance
A-18	34	Comparative Balance Sheet - Assets
A-19	36	Comparative Balance Sheet - Liabilities

NET OPERATING INCOME

B-1	38	Schedule of Water Operating Statement
B-2	39	Schedule of Sewer Operating Statement
B-3	40	Adjustments to Operating Statements
B-4	41	Test Year Revenues
B-5	42	Operation and Maintenance Expenses By Month - Water
B-6	43	Operation and Maintenance Expenses By Month - Sewer
B-7	44	Comparative Operation and Maintenance Expenses - Water
B-8	45	Comparative Operation and Maintenance Expenses - Sewer
B-9	46	Schedule of Test Year Contractual Services
B-10	47	Analysis of Rate Case Expense
B-11	48	Analysis of Major Maintenance Projects - Water and Sewer
B-12	49	Schedule of Allocated Expenses
B-13	50	Depreciation Expense Water
B-14	51	Depreciation Expense Sewer
B-15	52	Schedule of Taxes Other Than Income

<u>SCHED</u>	<u>PAGE</u>	<u>DESCRIPTION OF SCHEDULE</u>
<u>INCOME TAX</u>		
—	53	General Instructions For Income Tax Schedules
C-1	54	Reconciliation of Total Income Tax Provision
C-2	55	State and Federal Income Tax Calculation - Current
C-3	56	Schedule of Interest In Tax Expense Calculation
C-4	57	Book/Tax Differences - Permanent
C-5	58	Deferred Tax Expense
C-6	59	Accumulated Deferred Income Taxes
C-7	62	Investment Tax Credits
C-8	66	Parent(s) Debt Information
C-9	67	Income Tax Returns
C-10	68	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	69	Requested Cost of Capital
D-2	70	Reconciliation of Capital Structure to Requested Rate Base
D-3	71	Preferred Stock Outstanding
D-4	72	Short-Term Debt
D-5	73	Long-Term Debt
D-6	74	Variable Rate Long-Term Debt
D-7	75	Schedule of Customer Deposits
<u>RATE SCHEDULES</u>		
E-1	76	Rate Schedule
E-2	77	Revenue Schedule At Present and Proposed Rates
E-3	78	Customer Monthly Billing Schedule
E-4	79	Miscellaneous Service Charges
E-5	80	Miscellaneous Service Charge Revenue
E-6	81	Public Fire Hydrants Schedule
E-7	82	Private Fire Protection Schedule
E-8	83	Contracts and Agreements Schedule
E-9	84	Tax or Franchise Fee Schedule
E-10	85	Service Availability Charges Schedule
E-11	86	Guaranteed Revenue Received Schedule
E-12	87	Class A Utility Cost of Service Study
E-13	88	Projected Test Year Revenue Calculation
E-14	89	Billing Analysis Schedule
<u>ENGINEERING SCHEDULES</u>		
F-1	90	Gallons of Water Pumped, Sold and Unaccounted For
F-2	91	Gallons of Wastewater Treated
F-3	92	Water Treatment Plant Data
F-4	93	Wastewater Treatment Plant Data

SCHED PAGE

DESCRIPTION OF SCHEDULE

ENGINEERING SCHEDULES (Continued)

F-5	94	Used and Useful Calculations - Water Treatment Plant
F-6	95	Used and Useful Calculations - Wastewater Treatment Plant
F-7	96	Used and Useful Calculations - Distribution and Collection Systems
F-8	97	Margin Reserve Calculations
F-9	98	Equivalent Residential Connections - Water
F-10	99	Equivalent Residential Connections - Wastewater



**INSTRUCTIONS FOR COMPLETING THE MINIMUM FILING REQUIREMENTS FORMS  
FOR CLASS A UTILITIES**

1. For all schedules which call for an average balance, provide the balance for the beginning of the test year, the end of the test year, and each intervening month. This average balance is a thirteen month account balance for the test year.
2. The prescribed method of accounting for working capital is the Balance Sheet approach.
3. Be sure to include the date of the schedule at the top of each schedule where provided. This is especially important in cases where a projected test year is employed.
4. Be sure to read Rule Sections 25-30.436 to 25-30.442 for additional MFR requirements.
5. Complete all schedules as instructed. If you have specific questions regarding any schedule, please call the Division of Water and Wastewater for clarification.
6. It is the position of the Florida Public Service Commission that the NARUC system of accounts applicable to water and wastewater utilities requires a breakdown of revenues by customer class specified in the sub-accounts under NARUC account numbers 461, 521 and 522. However, the Commission will automatically grant a waiver of this requirement upon request for all rate cases filed on or before July 1, 1992. After July 1, 1992, a request for waiver of this requirement will have to be justified by the utility.

Schedule of Water Rate Base

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Interim  Final   
 Historical  Projected

Schedule: A-1  
 Page 1 of 1  
 Preparer:

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service				A-5
2	Utility Land & Land Rights				A-5
3	Less: Non-Used & Useful Plant				A-7
4	Construction Work In Progress				-
5	Less: Accumulated Depreciation				A-9
6	Less: CIAC				A-12
7	Accumulated Amortization of CIAC				A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Working Capital Allowance				A-17
12	Total Rate Base				

Schedule of Sewer Rate Base

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Interim  Final   
 Historical  Projected

Schedule: A-2  
 Page 1 of 1  
 Preparer:

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

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



Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Interim  Final   
Historic  or Projected

Schedule: A-3  
Page \_\_ of \_\_  
Preparer:

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

Line No.	Description	Water	Sewer
----------	-------------	-------	-------

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

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-4  
Page \_\_\_ of \_\_\_  
Preparer:

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	___/___/___ Balance		
2	19__ Additions		
3	19__ Retirements		
4	19__ Adjustments		
5	___/___/___ Balance		
6	19__ Additions		
7	19__ Retirements		
8	19__ Adjustments		
9	___/___/___ Balance		
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	___/___/___ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	___/___/___ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	___/___/___ Balance		

Supporting Schedules: A-5, A-6  
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Schedule: A-5  
 Page 1 of 3  
 Preparer:

Recap Schedules: A-1, A-4

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

-----  
 \$ ----- \$ ----- \$ -----  
 =====



Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Schedule: A-5  
Page 2 of 3  
Preparer:

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization							
3	302.1 Franchisees							
4	339.1 Other Plant & Misc. Equipment							
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights							
7	304.2 Structures & Improvements							
8	305.2 Collect. & Impound. Reservoirs							
9	306.2 Lake, River & Other Intakes							
10	307.2 Wells & Springs							
11	308.2 Infiltration Galleries & Tunnels							
12	309.2 Supply Mains							
13	310.2 Power Generation Equipment							
14	311.2 Pumping Equipment							
15	339.2 Other Plant & Misc. Equipment							
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights							
18	304.3 Structures & Improvements							
19	320.3 Water Treatment Equipment							
20	339.3 Other Plant & Misc. Equipment							
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights							
23	304.4 Structures & Improvements							
24	330.4 Distr. Reservoirs & Standpipes							
25	331.4 Transm. & Distribution Mains							
26	333.4 Services							
27	334.4 Meters & Meter Installations							
28	335.4 Hydrants							
29	339.4 Other Plant & Misc. Equipment							
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights							
32	304.5 Structures & Improvements							
33	340.5 Office Furniture & Equipment							
34	341.5 Transportation Equipment							
35	342.5 Stores Equipment							
36	343.5 Tools, Shop & Garage Equipment							
37	344.5 Laboratory Equipment							
38	345.5 Power Operated Equipment							
39	346.5 Communication Equipment							
40	347.5 Miscellaneous Equipment							
41	348.5 Other Tangible Plant							
42	TOTAL	\$	\$	\$	\$	\$	\$	\$

10

Schedule of Water Plant in Service By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Explanation: Provide month ending balances for  
 each month of the test year and the ending balance  
 for the prior year.

Schedule: A-5  
 Page 3 of 3  
 Preparer:

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization							
3	302.1 Franchisee							
4	339.1 Other Plant & Misc. Equipment							
6	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights							
7	304.2 Structures & Improvements							
8	305.2 Collect. & Impound. Reservoirs							
9	306.2 Lake, River & Other Intakes							
10	307.2 Wells & Springs							
11	308.2 Infiltration Galleries & Tunnels							
12	309.2 Supply Mains							
13	310.2 Power Generation Equipment							
14	311.2 Pumping Equipment							
15	339.2 Other Plant & Misc. Equipment							
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights							
18	304.3 Structures & Improvements							
19	320.3 Water Treatment Equipment							
20	339.3 Other Plant & Misc. Equipment							
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights							
23	304.4 Structures & Improvements							
24	330.4 Distr. Reservoirs & Standpipes							
25	331.4 Transm. & Distribution Mains							
26	333.4 Services							
27	334.4 Meters & Meter Installations							
28	335.4 Hydrants							
29	339.4 Other Plant & Misc. Equipment							
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights							
32	304.5 Structures & Improvements							
33	340.5 Office Furniture & Equipment							
34	341.5 Transportation Equipment							
35	342.5 Stores Equipment							
36	343.5 Tools, Shop & Garage Equipment							
37	344.5 Laboratory Equipment							
38	345.5 Power Operated Equipment							
39	346.5 Communication Equipment							
40	347.5 Miscellaneous Equipment							
41	348.5 Other Tangible Plant							
42	TOTAL	\$	\$	\$	\$	\$	\$	\$

Schedule of Sewer Plant in Service By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Schedule: A-6  
 Page 1 of 3  
 Preparer:

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
<u>INTANGIBLE PLANT</u>				
351.1	Organization			
352.1	Franchises			
389.1	Other Plant & Misc. Equipment			
<u>COLLECTION PLANT</u>				
353.2	Land & Land Rights			
354.2	Structures & Improvements			
360.2	Collection Sewers - Force			
361.2	Collection Sewers - Gravity			
362.2	Special Collecting Structures			
363.2	Services to Customers			
364.2	Flow Measuring Devices			
365.2	Flow Measuring Installations			
389.2	Other Plant & Misc. Equipment			
<u>SYSTEM PUMPING PLANT</u>				
353.3	Land & Land Rights			
354.3	Structures & Improvements			
370.3	Receiving Wells			
371.3	Pumping Equipment			
389.3	Other Plant & Misc. Equipment			
<u>TREATMENT AND DISPOSAL PLANT</u>				
353.4	Land & Land Rights			
354.4	Structures & Improvements			
380.4	Treatment & Disposal Equipment			
381.4	Plant Sewers			
382.4	Outfall Sewer Lines			
389.4	Other Plant & Misc. Equipment			
<u>GENERAL PLANT</u>				
353.5	Land & Land Rights			
354.5	Structures & Improvements			
390.5	Office Furniture & Equipment			
391.5	Transportation Equipment			
392.5	Stores Equipment			
393.5	Tools, Shop & Garage Equipment			
394.5	Laboratory Equipment			
395.5	Power Operated Equipment			
396.5	Communication Equipment			
397.5	Miscellaneous Equipment			
398.5	Other Tangible Plant			

TOTAL

\$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_



Schedule of Sewer Plant In Service By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Explanation: Provide month ending balances for  
 each month of the test year and the ending balance  
 for the prior year.

Schedule: A-6  
 Page 2 of 3  
 Preparer:

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization							
3	352.1 Franchises							
4	389.1 Other Plant & Misc. Equipment							
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights							
7	354.2 Structures & Improvements							
8	360.2 Collection Sewers - Force							
9	361.2 Collection Sewers - Gravity							
10	362.2 Special Collecting Structures							
11	363.2 Services to Customers							
12	364.2 Flow Measuring Devices							
13	365.2 Flow Measuring Installations							
14	389.2 Other Plant & Misc. Equipment							
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights							
17	354.3 Structures & Improvements							
18	370.3 Receiving Wells							
19	371.3 Pumping Equipment							
20	389.3 Other Plant & Misc. Equipment							
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights							
23	354.4 Structures & Improvements							
24	360.4 Treatment & Disposal Equipment							
25	381.4 Plant Sewers							
26	382.4 Outfall Sewer Lines							
27	389.4 Other Plant & Misc. Equipment							
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights							
30	354.5 Structures & Improvements							
31	390.5 Office Furniture & Equipment							
32	391.5 Transportation Equipment							
33	392.5 Stores Equipment							
34	393.5 Tools, Shop & Garage Equipment							
35	394.5 Laboratory Equipment							
36	395.5 Power Operated Equipment							
37	396.5 Communication Equipment							
38	397.5 Miscellaneous Equipment							
39	398.5 Other Tangible Plant							
40	TOTAL	\$	\$	\$	\$	\$	\$	\$

Hand  
 5/8

Schedule of Sewer Plant in Service By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Explanation: Provide month ending balances for  
 each month of the test year and the ending balance  
 for the prior year.

Schedule: A-6  
 Page 3 of 3  
 Preparer:

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization							
3	352.1 Franchisee							
4	389.1 Other Plant & Misc. Equipment							
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights							
7	354.2 Structures & Improvements							
8	360.2 Collection Sewers - Force							
9	361.2 Collection Sewers - Gravity							
10	362.2 Special Collecting Structures							
11	363.2 Services to Customers							
12	364.2 Flow Measuring Devices							
13	365.2 Flow Measuring Installations							
14	389.2 Other Plant & Misc. Equipment							
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights							
17	354.3 Structures & Improvements							
18	370.3 Receiving Wells							
19	371.3 Pumping Equipment							
20	389.3 Other Plant & Misc. Equipment							
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights							
23	354.4 Structures & Improvements							
24	380.4 Treatment & Disposal Equipment							
25	381.4 Plant Sewers							
26	382.4 Outfall Sewer Lines							
27	389.4 Other Plant & Misc. Equipment							
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights							
30	354.5 Structures & Improvements							
31	390.5 Office Furniture & Equipment							
32	391.5 Transportation Equipment							
33	392.5 Stores Equipment							
34	393.5 Tools, Shop & Garage Equipment							
35	394.5 Laboratory Equipment							
36	395.5 Power Operated Equipment							
37	396.5 Communication Equipment							
38	397.5 Miscellaneous Equipment							
39	398.5 Other Tangible Plant							
40	TOTAL	\$	\$	\$	\$	\$	\$	\$

1  
7

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:

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

Schedule: A-7  
 Page \_\_\_ of \_\_\_  
 Preparer:

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
<b>WATER</b>				
1	Plant in Service			
2	Land			
3	Accumulated Depreciation			
4	Other (Explain)			
5	Total	=====	=====	=====
<b>SEWER</b>				
6	Plant in Service			
7	Land			
8	Accumulated Depreciation			
9	Other (Explain)			
10	Total	=====	=====	=====

Supporting Schedules: A-5,A-6,A-9,A-10  
 Recap Schedules: A-1,A-2



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

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-8  
Page \_\_\_ of \_\_\_  
Preparer:

Explanation: Provide the annual balance of accumulated depreciation, 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 additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	___/___/___ Balance		
2	19__ Additions		
3	19__ Retirements		
4	19__ Adjustments		
5	___/___/___ Balance		
6	19__ Additions		
7	19__ Retirements		
8	19__ Adjustments		
9	___/___/___ Balance		
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	___/___/___ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	___/___/___ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	___/___/___ Balance		

Supporting Schedules: A-8,A-10  
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Schedule: A-9  
 Page 1 of 3  
 Preparer:

Recap Schedules: A-1, A-8

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

Schedule of Water Accumulated Depreciation By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Explanation: Provide month ending balances for  
 each month of the test year and the ending balance  
 for the prior year.

Schedule: A-8  
 Page 2 of 3  
 Preparer:

Recap Schedules: A-1, A-8

18

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization							
3	302.1 Franchisees							
4	339.1 Other Plant & Mico. Equipment							
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights							
7	304.2 Structures & Improvements							
8	305.2 Collect. & Impound. Reservoirs							
9	306.2 Lake, River & Other Intakes							
10	307.2 Wells & Springs							
11	308.2 Infiltration Galleries & Tunnels							
12	309.2 Supply Mains							
13	310.2 Power Generation Equipment							
14	311.2 Pumping Equipment							
15	339.2 Other Plant & Mico. Equipment							
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights							
18	304.3 Structures & Improvements							
19	320.3 Water Treatment Equipment							
20	339.3 Other Plant & Mico. Equipment							
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights							
23	304.4 Structures & Improvements							
24	330.4 Distr. Reservoirs & Standpipes							
25	331.4 Transm. & Distribution Mains							
26	333.4 Services							
27	334.4 Meters & Meter Installations							
28	335.4 Hydrants							
29	339.4 Other Plant & Mico. Equipment							
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights							
32	304.5 Structures & Improvements							
33	340.5 Office Furniture & Equipment							
34	341.5 Transportation Equipment							
35	342.5 Stores Equipment							
36	343.5 Tools, Shop & Garage Equipment							
37	344.5 Laboratory Equipment							
38	345.5 Power Operated Equipment							
39	346.5 Communication Equipment							
40	347.5 Miscellaneous Equipment							
41	348.5 Other Tangible Plant							
42	TOTAL	\$	\$	\$	\$	\$	\$	\$



Schedule of Water Accumulated Depreciation By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Explanation: Provide month ending balances for  
 each month of the test year and the ending balance  
 for the prior year.

Schedule: A-9  
 Page 3 of 3  
 Preparer:

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization							
3	302.1 Franchisee							
4	339.1 Other Plant & Misc. Equipment							
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights							
7	304.2 Structures & Improvements							
8	305.2 Collect. & Impound. Reservoirs							
9	306.2 Lake, River & Other Intakes							
10	307.2 Wells & Springs							
11	308.2 Infiltration Galleries & Tunnels							
12	309.2 Supply Mains							
13	310.2 Power Generation Equipment							
14	311.2 Pumping Equipment							
15	339.2 Other Plant & Misc. Equipment							
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights							
18	304.3 Structures & Improvements							
19	320.3 Water Treatment Equipment							
20	339.3 Other Plant & Misc. Equipment							
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights							
23	304.4 Structures & Improvements							
24	330.4 Distr. Reservoirs & Standpipes							
25	331.4 Transm. & Distribution Mains							
26	333.4 Services							
27	334.4 Meters & Meter Installations							
28	335.4 Hydrants							
29	339.4 Other Plant & Misc. Equipment							
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights							
32	304.5 Structures & Improvements							
33	340.5 Office Furniture & Equipment							
34	341.5 Transportation Equipment							
35	342.5 Storage Equipment							
36	343.5 Tools, Shop & Garage Equipment							
37	344.5 Laboratory Equipment							
38	345.5 Power Operated Equipment							
39	346.5 Communication Equipment							
40	347.5 Miscellaneous Equipment							
41	348.5 Other Tangible Plant							
42	TOTAL	\$	\$	\$	\$	\$	\$	\$

6

Schedule of Sewer Accumulated Depreciation By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Schedule: A-10  
 Page 1 of 3  
 Preparer:

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization			
3	352.1 Franchises			
4	389.1 Other Plant & Misc. Equipment			
5	<u>COLLECTION PLANT</u>			
6	353.2 Land & Land Rights			
7	354.2 Structures & Improvements			
8	360.2 Collection Sewers - Force			
9	361.2 Collection Sewers - Gravity			
10	362.2 Special Collecting Structures			
11	363.2 Services to Customers			
12	364.2 Flow Measuring Devices			
13	365.2 Flow Measuring Installations			
14	389.2 Other Plant & Misc. Equipment			
15	<u>SYSTEM PUMPING PLANT</u>			
16	353.3 Land & Land Rights			
17	354.3 Structures & Improvements			
18	370.3 Receiving Wells			
19	371.3 Pumping Equipment			
20	389.3 Other Plant & Misc. Equipment			
21	<u>TREATMENT AND DISPOSAL PLANT</u>			
22	353.4 Land & Land Rights			
23	354.4 Structures & Improvements			
24	380.4 Treatment & Disposal Equipment			
25	381.4 Plant Sewers			
26	382.4 Outfall Sewer Lines			
27	389.4 Other Plant & Misc. Equipment			
28	<u>GENERAL PLANT</u>			
29	353.5 Land & Land Rights			
30	354.5 Structures & Improvements			
31	390.5 Office Furniture & Equipment			
32	391.5 Transportation Equipment			
33	392.5 Stores Equipment			
34	393.5 Tools, Shop & Garage Equipment			
35	394.5 Laboratory Equipment			
36	395.5 Power Operated Equipment			
37	396.5 Communication Equipment			
38	397.5 Miscellaneous Equipment			
39	398.5 Other Tangible Plant			
40	TOTAL	\$ 20	\$	\$



Schedule of Sewer Accumulated Depreciation By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Explanation: Provide month ending balances for  
 each month of the test year and the ending balance  
 for the prior year.

Schedule: A-10  
 Page 2 of 3  
 Preparer:

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization							
3	352.1 Franchisees							
4	389.1 Other Plant & Misc. Equipment							
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights							
7	354.2 Structures & Improvements							
8	360.2 Collection Sewers - Force							
9	361.2 Collection Sewers - Gravity							
10	362.2 Special Collecting Structures							
11	363.2 Services to Customers							
12	364.2 Flow Measuring Devices							
13	365.2 Flow Measuring Installations							
14	389.2 Other Plant & Misc. Equipment							
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights							
17	354.3 Structures & Improvements							
18	370.3 Receiving Wells							
19	371.3 Pumping Equipment							
20	389.3 Other Plant & Misc. Equipment							
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights							
23	354.4 Structures & Improvements							
24	360.4 Treatment & Disposal Equipment							
25	361.4 Plant Sewers							
26	362.4 Outfall Sewer Lines							
27	389.4 Other Plant & Misc. Equipment							
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights							
30	354.5 Structures & Improvements							
31	390.5 Office Furniture & Equipment							
32	391.5 Transportation Equipment							
33	392.5 Stores Equipment							
34	393.5 Tools, Shop & Garage Equipment							
35	394.5 Laboratory Equipment							
36	395.5 Power Operated Equipment							
37	396.5 Communication Equipment							
38	397.5 Miscellaneous Equipment							
39	398.5 Other Tangible Plant							
40	TOTAL	\$	\$	\$	\$	\$	\$	\$

21



Schedule of Sewer Accumulated Depreciation By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Explanation: Provide month ending balances for  
 each month of the test year and the ending balance  
 for the prior year.

Schedule: A-10  
 Page 3 of 3  
 Preparer:

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization							
3	352.1 Franchisee							
4	389.1 Other Plant & Miso. Equipment							
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights							
7	354.2 Structures & Improvements							
8	360.2 Collection Sewers - Force							
9	361.2 Collection Sewers - Gravity							
10	362.2 Special Collecting Structures							
11	363.2 Services to Customers							
12	364.2 Flow Measuring Devices							
13	365.2 Flow Measuring Installations							
14	389.2 Other Plant & Miso. Equipment							
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights							
17	354.3 Structures & Improvements							
18	370.3 Receiving Wells							
19	371.3 Pumping Equipment							
20	389.3 Other Plant & Miso. Equipment							
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights							
23	354.4 Structures & Improvements							
24	360.4 Treatment & Disposal Equipment							
25	361.4 Plant Sewers							
26	362.4 Outfall Sewer Lines							
27	389.4 Other Plant & Miso. Equipment							
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights							
30	354.5 Structures & Improvements							
31	390.5 Office Furniture & Equipment							
32	391.5 Transportation Equipment							
33	392.5 Stores Equipment							
34	393.5 Tools, Shop & Garage Equipment							
35	394.5 Laboratory Equipment							
36	395.5 Power Operated Equipment							
37	396.5 Communication Equipment							
38	397.5 Miscellaneous Equipment							
39	398.5 Other Tangible Plant							
40	TOTAL	\$	\$	\$	\$	\$	\$	\$

22

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

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-11  
Page \_\_\_ of \_\_\_  
Preparer:

Explanation: Provide the annual balance of contributions in aid of construction, 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 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. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	___/___/___ Balance		
2	19__ Additions		
3	19__ Adjustments		
4	___/___/___ Balance		
5	19__ Additions		
6	19__ Adjustments		
7	___/___/___ Balance		
8	19__ Additions		
9	19__ Adjustments		
10	___/___/___ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	___/___/___ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	___/___/___ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	___/___/___ Balance		

Supporting Schedules: A-12  
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification  
 Test Year Average Balance

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Schedule: A-12  
 Page 1 of 3  
 Preparer:

Recap Schedules: A-1, A-4

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
<b><u>WATER</u></b>				
1	Plant Capacity Fees			
2	Line/Main Extension Fees			
3	Meter Installation Fees			
4	Contributed Lines			
5	Other (Describe)			
6				
7	Total	\$ _____	\$ _____	\$ _____
<b><u>SEWER</u></b>				
8	Plant Capacity Fees			
9	Line/Main Extension Fees			
10	Contributed Lines			
11	Other (Describe)			
12				
13	Total	\$ _____	\$ _____	\$ _____



**Schedule of Contributions In Aid of Construction By Classification  
Test Year Average Balance**

**Florida Public Service Commission**

**Company:**  
**Docket No.:**  
**Schedule Year Ended:**  
**Historic [ ] or Projected [ ]**

**Schedule: A-12**  
**Page 2 of 3**  
**Preparer:**

**Explanation: Provide the average CIAC balance by account classification.  
If a projected year is employed, provide breakdown for base year and intermediate year also.**

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
<b><u>WATER</u></b>								
1	Plant Capacity Fees							
2	Line/Main Extension Fees							
3	Meter Installation Fees							
4	Contributed Lines							
5	Other (Describe)							
6								
7	<b>Total</b>	\$	\$	\$	\$	\$	\$	\$
<b><u>SEWER</u></b>								
8	Plant Capacity Fees							
9	Line/Main Extension Fees							
10	Contributed Lines							
11	Other (Describe)							
12								
13	<b>Total</b>	\$	\$	\$	\$	\$	\$	\$

29  
27

**Schedule of Contributions In Aid of Construction By Classification  
Test Year Average Balance**

Florida Public Service Commission

Schedule: A-12  
Page 3 of 3  
Preparer:

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Explanation: Provide the average CIAC balance by account classification.  
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
<b><u>WATER</u></b>								
1	Plant Capacity Fees							
2	Line/Main Extension Fees							
3	Meter Installation Fees							
4	Contributed Lines							
5	Other (Describe)							
6								
7	<b>Total</b>	\$	\$	\$	\$	\$	\$	\$
<b><u>SEWER</u></b>								
8	Plant Capacity Fees							
9	Line/Main Extension Fees							
10	Contributed Lines							
11	Other (Describe)							
12								
13	<b>Total</b>	\$	\$	\$	\$	\$	\$	\$

26

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

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-13  
Page \_\_\_ of \_\_\_  
Preparer: \_\_\_\_\_

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 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. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	___/___/___ Balance	_____	_____
2	19__ Additions	_____	_____
3	19__ Adjustments	_____	_____
4	___/___/___ Balance	_____	_____
5	19__ Additions	_____	_____
6	19__ Adjustments	_____	_____
7	___/___/___ Balance	_____	_____
8	19__ Additions	_____	_____
9	19__ Adjustments	_____	_____
10	___/___/___ Balance	_____	_____
11	19__ Additions	_____	_____
12	19__ Adjustments	_____	_____
13	___/___/___ Balance	_____	_____
14	19__ Additions	_____	_____
15	19__ Adjustments	_____	_____
16	___/___/___ Balance	_____	_____
17	19__ Additions	_____	_____
18	19__ Adjustments	_____	_____
19	___/___/___ Balance	=====	=====

Supporting Schedules: A-14  
Recap Schedules: A-19



Schedule of Accumulated Amortization – CIAC  
 Test Year Average Balance

Florida Public Service Commission

Schedule: A-14

Page 1 of 3

Preparer:

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
<u>WATER</u>				
1	Plant Capacity Fees			
2	Line/Main Extension Fees			
3	Meter Installation Fees			
4	Contributed Lines			
5	Other (Describe)			
6				
7	Total	\$ _____	\$ _____	\$ _____
<u>SEWER</u>				
8	Plant Capacity Fees			
9	Line/Main Extension Fees			
10	Contributed Lines			
11	Other (Describe)			
12				
13	Total	\$ _____	\$ _____	\$ _____

**Schedule of Accumulated Amortization – CIAC  
Test Year Average Balance**

Florida Public Service Commission

Schedule: A-14  
Page 2 of 3  
Preparer:

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

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

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
<b>WATER</b>								
1	Plant Capacity Fees							
2	Line/Main Extension Fees							
3	Meter Installation Fees							
4	Contributed Lines							
5	Other (Describe)							
6								
7	Total	\$	\$	\$	\$	\$	\$	\$

29

<b>SEWER</b>								
8	Plant Capacity Fees							
9	Line/Main Extension Fees							
10	Contributed Lines							
11	Other (Describe)							
12								
13	Total	\$	\$	\$	\$	\$	\$	\$

Schedule of Accumulated Amortization - CIAC  
 Test Year Average Balance

Florida Public Service Commission

Schedule: A-14  
 Page 3 of 3  
 Preparer:

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

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

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
----------	--------------------	------------------	-------------------	-------------------	--------------------	--------------------	--------------------------	-------------------------

WATER

- 1 Plant Capacity Fees
- 2 Line/Main Extension Fees
- 3 Meter Installation Fees
- 4 Contributed Lines
- 5 Other (Describe)

6								
7	Total	\$	\$	\$	\$	\$	\$	\$

SEWER

- 8 Plant Capacity Fees
- 9 Line/Main Extension Fees
- 10 Contributed Lines
- 11 Other (Describe)

12								
13	Total	\$	\$	\$	\$	\$	\$	\$

30



Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-15  
Page \_\_ of \_\_  
Preparer:

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.

---

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

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-16  
Page 1 of 1  
Preparer:

Explanation: Provide the annual balance of Advances For Construction, 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 and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance	
		Water	Sewer
1	___/___/___ Balance	-----	-----
2	19__ Additions		
3	19__ Adjustments	-----	-----
4	___/___/___ Balance		
5	19__ Additions		
6	19__ Adjustments	-----	-----
7	___/___/___ Balance		
8	19__ Additions		
9	19__ Adjustments	-----	-----
10	___/___/___ Balance		
11	19__ Additions		
12	19__ Adjustments	-----	-----
13	___/___/___ Balance		
14	19__ Additions		
15	19__ Adjustments	-----	-----
16	___/___/___ Balance	=====	=====

TEST YEAR AVERAGE BALANCE

1	___/___/___ Beginning Balance		
2	Month #1		
3	Month #2		
4	Month #3		
5	Month #4		
6	Month #5		
7	Month #6		
8	Month #7		
9	Month #8		
10	Month #9		
12	Month #11		
13	___/___/___ Ending Balance	=====	=====
14	Average Test Year Balance - 13 Months	=====	=====

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-17  
Page \_\_ of \_\_  
Preparer: \_\_  
Recap Schedule: A-1, A-2

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 shall be explained.

---



Comparative Balance Sheet – Assets

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

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

Schedule: A-18  
Page 1 of 2  
Preparer:

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant In Service							
2	Construction Work in Progress							
3	Other Utility Plant Adjustments							
4	<b>GROSS UTILITY PLANT</b>	\$	\$	\$	\$	\$	\$	\$
5	Less: Accumulated Depreciation							
6	<b>NET UTILITY PLANT</b>	\$	\$	\$	\$	\$	\$	\$
7	Cash							
8	Accounts Rec'b – Customer							
9	Notes & Accts. Rec'b – Assoc. Cos.							
10	Accounts Rec'b – Other							
11	Allowance for Bad Debts							
12	Materials & Supplies							
13	Miscellaneous Current & Accrued Assets							
14	<b>TOTAL CURRENT ASSETS</b>	\$	\$	\$	\$	\$	\$	\$
15	Unamortized Debt Discount & Exp.							
16	Prelim. Survey & Investigation Charges							
17	Clearing Accounts							
18	Deferred Rate Case Expense							
19	Other Miscellaneous Deferred Debts							
20	Accum. Deferred Income Taxes							
21	<b>TOTAL DEFERRED DEBITS</b>	\$	\$	\$	\$	\$	\$	\$
22	<b>TOTAL ASSETS</b>	\$	\$	\$	\$	\$	\$	\$

34

**Comparative Balance Sheet - Assets**

Company:  
 Docket No.:  
 Test Year Ended:

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

Schedule: A-18  
 Page 2 of 2  
 Preparer:

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant In Service							
2	Construction Work In Progress							
3	Other Utility Plant Adjustments							
4	<b>GROSS UTILITY PLANT</b>							
5	Less: Accumulated Depreciation							
6	<b>NET UTILITY PLANT</b>							
7	Cash							
8	Accounts Rec' b - Customer							
9	Notes & Accts. Rec' b - Assoc. Cos.							
10	Accounts Rec' b - Other							
11	Allowance for Bad Debts							
12	Materials & Supplies							
13	Miscellaneous Current & Accrued Assets							
14	<b>TOTAL CURRENT ASSETS</b>							
15	Unamortized Debt Discount & Exp.							
16	Prelim. Survey & Investigation Charges							
17	Clearing Accounts							
18	Deferred Rate Case Expense							
19	Other Miscellaneous Deferred Debits							
20	Accum. Deferred Income Taxes							
21	<b>TOTAL DEFERRED DEBITS</b>							
22	<b>TOTAL ASSETS</b>							

63  
62

Comparative Balance Sheet – Equity Capital & Liabilities

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

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

Schedule: A-19  
Page 1 of 2  
Preparer:

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued							
2	Preferred Stock Issued							
3	Additional Paid In Capital							
4	Retained Earnings							
5	Other Equity Capital							
6	<b>TOTAL EQUITY CAPITAL</b>							
7	Bonds							
8	Reacquired Bonds							
9	Advances From Associated Companies							
10	Other Long-Term Debt							
11	<b>TOTAL LONG-TERM DEBT</b>							
12	Accounts Payable							
13	Notes Payable							
14	Notes & Accounts Payable – Assoc. Cos.							
15	Customer Deposits							
16	Accrued Taxes							
17	Accrued Interest							
18	Accrued Dividends							
19	Misc. Current & Accrued Liabilities							
20	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>							
22	Advances For Construction							
23	Other Deferred Credits							
24	Accum. Deferred ITCs							
24	Operating Reserves							
26	<b>TOTAL DEF. CREDITS &amp; OPER. RESERVES</b>							
27	Contributions In Aid of Construction							
28	Less: Accum. Amortization of CIAC							
29	Accumulated Deferred Income Taxes							
30	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>							

65  
6



Comparative Balance Sheet – Equity Capital & Liabilities

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

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

Schedule: A-19  
Page 2 of 2  
Preparer:

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued							
2	Preferred Stock Issued							
3	Additional Paid In Capital							
4	Retained Earnings							
5	Other Equity Capital							
6	<b>TOTAL EQUITY CAPITAL</b>							
7	Bonds							
8	Reacquired Bonds							
9	Advances From Associated Companies							
10	Other Long-Term Debt							
11	<b>TOTAL LONG-TERM DEBT</b>							
12	Accounts Payable							
13	Notes Payable							
14	Notes & Accounts Payable – Assoc. Cos.							
15	Customer Deposits							
16	Accrued Taxes							
17	Accrued Interest							
18	Accrued Dividends							
19	Misc. Current & Accrued Liabilities							
20	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>							
21	Advances For Construction							
22	Other Deferred Credits							
23	Accum. Deferred ITCs							
24	Operating Reserves							
25	<b>TOTAL DEF. CREDITS &amp; OPER. RESERVES</b>							
26	Contributions in Aid of Construction							
27	Less: Accum. Amortization of CIAC							
28	Accumulated Deferred Income Taxes							
29	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>							

43

Schedule of Water Net Operating Income

Florida Public Service Commission

Company:  
 Schedule Year Ended:  
 Interim [ ] Final [ ]  
 Historic [ ] or Projected [ ]

Schedule: B-1  
 Page \_\_\_ of \_\_\_  
 Docket No.:  
 Preparer:

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

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

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Company:  
 Schedule Year Ended:  
 Interim [ ] Final [ ]  
 Historic [ ] or Projected [ ]

Schedule: B-2  
 Page \_\_ of \_\_  
 Docket No.:  
 Preparer:

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	-----	-----	-----	-----	-----	B-4
2	Operation & Maintenance						B-6
3	Depreciation, net of CIAC Amort.						B-14
4	Amortization						
5	Taxes Other Than Income						B-15
6	Provision for Income Taxes	-----	-----	-----	-----	-----	C-1
7	OPERATING EXPENSES	-----	-----	-----	-----	-----	
8	NET OPERATING INCOME	=====	=====	=====	=====	=====	
9	RATE BASE	=====		=====		=====	
10	RATE OF RETURN	=====		=====		=====	



Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company:  
Schedule Year Ended:  
Interim  Final   
Historic  or Projected

Schedule: B-3  
Page \_\_ of \_\_  
Docket No.:  
Preparer:

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

---

Line No.	Description	Water	Sewer
-------------	-------------	-------	-------

---

Test Year Operating Revenues

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

Schedule: B-4  
 Page \_\_\_ of \_\_\_  
 Preparer:  
 Recap Schedules: B-1,B-2

Line No.	WATER SALES		SEWER SALES		(1) Total Sewer
	Account No. and Description	Total Water	Account No. and Description		
1	460	Unmetered Water Revenue	521.1	Flat Rate - Residential	
2	461.1	Metered - Residential	521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial	521.3	Flat Rate - Industrial	
4	461.3	Metered - Industrial	521.4	Flat Rate - Public Authorities	
5	461.4	Metered - Public Authorities	521.5	Flat Rate - Multi-Family	
6	461.5	Metered - Multi-Family	521.6	Flat Rate - Other	
7	462.1	Public Fire Protection	522.1	Measured - Residential	
8	462.2	Private Fire Protection	522.2	Measured - Commercial	
9	464	Other Sales - Public Authorities	522.3	Measured - Industrial	
10	465	Irrigation Customers	522.4	Measured - Public Authority	
11	466	Sales for Resale	522.5	Measured - Multi-family	
12	467	Interdepartmental Sales	523	Other Sales - Public Authorities	
13			524	Revenues from Other Systems	
14		TOTAL WATER SALES	525	Interdepartmental Sales	
15					
16		OTHER WATER REVENUES		TOTAL SEWER SALES	
17	470	Forfeited Discounts			
18	471	Misc. Service Revenues		OTHER SEWER REVENUES	
19	472	Rents From Water Property	531	Sale of Sludge	
20	473	Interdepartmental Rents	532	Forfeited Discounts	
21	474	Other Water Revenues	534	Rents From Sewer Property	
22			535	Interdepartmental Rents	
23		TOTAL OTHER WATER REVENUES	536	Other Sewer Revenues	
24					
25		TOTAL WATER OPERATING REVENUES		TOTAL OTHER SEWER REVENUES	
26					
27				TOTAL SEWER OPERATING REVENUES	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: 0-5  
 Page \_\_ of \_\_  
 Preparer:  
 Recap Schedules: 0-1

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	601 Salaries & Wages - Employees													
2	603 Salaries & Wages - Officers, Etc.													
3	604 Employee Pensions & Benefits													
4	610 Purchased Water													
5	615 Purchased Power													
6	616 Fuel for Power Purchased													
7	618 Chemicals													
8	620 Materials & Supplies													
9	631 Contractual Services - Engr.													
10	632 Contractual Services - Acct.													
11	633 Contractual Services - Legal													
12	634 Contractual Services - Mgt. Fees													
13	635 Contractual Services - Other													
14	641 Rental of Building/Real Prop.													
15	642 Rental of Equipment													
16	650 Transportation Expenses													
17	656 Insurance - Vehicle													
18	657 Insurance - General Liability													
19	658 Insurance - Workman's Comp.													
20	659 Insurance - Other													
21	660 Advertising Expense													
22	666 Reg. Comm. Exp. - Rate Case Abort.													
23	667 Reg. Comm. Exp. - Other													
24	670 Bad Debt Expense													
25	675 Miscellaneous Expenses													
26	TOTAL													



Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6  
 Page \_\_\_ of \_\_\_  
 Preparer:  
 Recap Schedules: B-2

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

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:

Schedule: B-7  
 Page \_\_\_ of \_\_\_  
 Preparer:

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

Line No.	(1) Account No. and Name	(2) Prior TY _/_/_	(3) Current TY _/_/_	(4) \$ Difference	(5) \$ Difference	(6) Explanation
1	601 Salaries & Wages - Employees					
2	603 Salaries & Wages - Officers, Etc.					
3	604 Employee Pensions & Benefits					
4	610 Purchased Water					
5	615 Purchased Power					
6	616 Fuel for Power Purchased					
7	618 Chemicals					
8	620 Materials & Supplies					
9	631 Contractual Services - Engr.					
10	632 Contractual Services - Acct.					
11	633 Contractual Services - Legal					
12	634 Contractual Services - Mgmt. Fees					
13	635 Contractual Services - Other					
14	641 Rental of Building/Real Prop.					
15	642 Rental of Equipment					
16	650 Transportation Expenses					
17	656 Insurance - Vehicle					
18	657 Insurance - General Liability					
19	658 Insurance - Workman's Comp.					
20	659 Insurance - Other					
21	660 Advertising Expense					
22	666 Reg. Comm. Exp. - Rate Case Amort.					
23	667 Reg. Comm. Exp. - Other					
24	670 Bad Debt Expense					
25	675 Miscellaneous Expenses					
26	TOTAL	\$	\$	\$		
27	Total Customers					
28	Consumer Price Index - U					

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: B-8  
Page \_\_ of \_\_  
Preparer:

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

Line No.	(1) Account No. and Name	(2) Prior TY _/_/_	(3) Current TY _/_/_	(4) \$ Difference	(5) \$ Difference	(6) Explanation
1	701 Salaries & Wages - Employees					
2	703 Salaries & Wages - Officers, Etc.					
3	704 Employee Pensions & Benefits					
4	710 Purchased Sewage Treatment					
5	711 Sludge Removal Expense					
6	715 Purchased Power					
7	716 Fuel for Power Purchased					
8	718 Chemicals					
9	720 Materials & Supplies					
10	731 Contractual Services - Engr.					
11	732 Contractual Services - Acct.					
12	733 Contractual Services - Legal					
13	634 Contractual Services - Mgmt. Fees <sup>7</sup>					
14	735 Contractual Services - Other					
15	741 Rental of Building/Real Prop.					
16	742 Rental of Equipment					
17	750 Transportation Expenses					
18	756 Insurance - Vehicle					
19	757 Insurance - General Liability					
20	758 Insurance - Workman's Comp.					
21	759 Insurance - Other					
22	760 Advertising Expense					
23	766 Reg. Comm. Exp. - Rate Case Amort.					
24	767 Reg. Comm. Exp. - Other					
25	770 Bad Debt Expense					
26	775 Miscellaneous Expenses					
27	TOTAL	\$	\$	\$		
28	Total Customers					
29	Consumer Price Index - U					



Contractual Services

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: 8-9  
Page \_\_ of \_\_  
Preparer:

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) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
--------------------	-------------------	------------------------	---------------	--------------------------------------

Analysis of Rate Case Expense

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:

Schedule: B-10  
 Page \_\_ of \_\_  
 Preparer:

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 list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
----------	----------------------------	---------------------------------------	-------------------------------	--	---------------------------------

Total

Estimate Through

- PAA
- Commission Hearing

Amortization Period \_\_ Years

Explanation if different from Section 367.0816, Florida Statutes:

Amortization of Rate Case Expense:

	(A) Water	(B) Sewer	(C) Total
Prior Unamortized Rate Case Expense	_____	_____	_____
Current Rate Case Expense	-----	-----	-----
Total Projected Rate Case Expense	=====	=====	=====
Annual Amortization	=====	=====	=====
Method of Allocation Between Systems: (Provide Calculation)			

Analysis of Major Maintenance Projects - Water & Sewer  
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: B-11  
Page \_\_ of \_\_  
Preparer:

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.

---



Allocation of Expenses

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Schedule: B-12  
 Page \_\_ of \_\_  
 Preparer:

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.

Line No.	Acct. No.	Description	(1) (2) (3) (4) Allocation Percentages				(5) Description of Allocation Method	(6) (7) (8) (9) Amounts Allocated						
			Water	Sewer	Other	Total		Water	Sewer	Other	Total			

Net Depreciation Expense - Water

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:

Schedule: B-13  
 Page \_\_ of \_\_  
 Preparer:  
 Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization					
3	302.1 Franchises					
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	304.2 Structures & Improvements					
7	305.2 Collect. & Impound. Reservoirs					
8	306.2 Lake, River & Other Intakes					
9	307.2 Wells & Springs					
10	308.2 Infiltration Galleries & Tunnels					
11	309.2 Supply Mains					
12	310.2 Power Generation Equipment					
13	311.2 Pumping Equipment					
14	339.2 Other Plant & Misc. Equipment					
15	WATER TREATMENT PLANT					
16	304.3 Structures & Improvements					
17	320.3 Water Treatment Equipment					
18	339.3 Other Plant & Misc. Equipment					
19	TRANSMISSION & DISTRIBUTION PLANT					
20	304.4 Structures & Improvements					
21	330.4 Distr. Reservoirs & Standpipes					
22	331.4 Transm. & Distribution Mains					
23	332.4 Services					
24	334.4 Meters & Meter Installations					
25	335.4 Hydrants					
26	339.4 Other Plant & Misc. Equipment					
27	GENERAL PLANT					
28	304.5 Structures & Improvements					
29	340.5 Office Furniture & Equipment					
30	341.5 Transportation Equipment					
31	342.5 Stores Equipment					
32	343.5 Tools, Shop & Garage Equipment					
33	344.5 Laboratory Equipment					
34	345.5 Power Operated Equipment					
35	346.5 Communication Equipment					
36	347.5 Miscellaneous Equipment					
37	348.5 Other Tangible Plant					
38	TOTAL DEPRECIATION EXPENSE	\$	\$	\$		\$
	LESS: AMORTIZATION OF CIAC					
	NET DEPRECIATION EXPENSE - WATER	\$	\$	\$		\$

Net Depreciation Expense - Sewer

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:  
 Historic [ ] or Projected [ ]

Schedule: 8-14  
 Page \_\_ of \_\_  
 Preparer:  
 Recap Schedules: 8-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises					
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	354.2 Structures & Improvements					
7	360.2 Collection Sewers - Force					
8	361.2 Collection Sewers - Gravity					
9	362.2 Special Collecting Structures					
10	363.2 Services to Customers					
11	364.2 Flow Measuring Devices					
12	365.2 Flow Measuring Installations					
13	389.2 Other Plant & Misc. Equipment					
14	SYSTEM PUMPING PLANT					
15	354.3 Structures & Improvements					
16	370.3 Receiving Wells					
17	371.3 Pumping Equipment					
18	389.3 Other Plant & Misc. Equipment					
19	TREATMENT AND DISPOSAL PLANT					
20	354.4 Structures & Improvements					
21	380.4 Treatment & Disposal Equipment					
22	381.4 Plant Sewers					
23	382.4 Outfall Sewer Lines					
24	389.4 Other Plant & Misc. Equipment					
25	GENERAL PLANT					
26	354.5 Structures & Improvements					
27	390.5 Office Furniture & Equipment					
28	391.5 Transportation Equipment					
29	392.5 Stores Equipment					
30	393.5 Tools, Shop & Garage Equipment					
31	394.5 Laboratory Equipment					
32	395.5 Power Operated Equipment					
33	396.5 Communication Equipment					
34	397.5 Miscellaneous Equipment					
35	398.5 Other Tangible Plant					
36	TOTAL DEPRECIATION EXPENSE	\$	\$	\$		\$
	LESS: AMORTIZATION OF CIAC					
	NET DEPRECIATION EXPENSE - SEWER	\$	\$	\$		\$



Taxes Other Than Income

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Schedule: B-15  
 Page \_\_ of \_\_  
 Preparer:  
 Recap Schedules: B-1,B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
<b>WATER</b>						
1	Test Year Per Books					
	Adjustments to Test Year (Explain)					
2						
3						
4						
5						
6	Total Test Year Adjustments					
7	Adjusted Test Year					
8	RAFs Assoc. with Revenue Increase					
9	Total Balance					
<b>SEWER</b>						
10	Test Year Per Books					
	Adjustments to Test Year (Explain)					
11						
12						
13						
14						
15	Total Test Year Adjustments					
16	Adjusted Test Year					
17	RAFs Assoc. with Revenue Increase					
18	Total Balance					

GENERAL INSTRUCTIONS FOR INCOME TAX SCHEDULES

---

1. Any utility that is not currently and never has been a C corporation may omit Section C in its entirety.
2. All utilities that are currently C corporations shall complete Schedules C-1 through C-7, C-9 and C-10.
3. All utilities that are not currently, but have been C corporations in the past, shall complete Schedules C-5 through C-7.
4. Only utilities that are C corporations and also participate in the filing of a consolidated return shall complete Schedule C-8.
5. If difficulty is experienced in completing any schedule, contact staff for clarification before the MFRs are due.
6. If production of any schedule is impractical or will impose an excessive economic burden upon the utility, a request for a waiver may be made in accordance with Rule 25-30.436(4), F.A.C.

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:  
 Historic [ ] or Projected [ ]

Schedule: C-1  
 Page 1 of 1  
 Preparer:

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2					
2	Deferred Income Tax Expense	C-5					
3	ITC Realized This Year	C-8					
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8					
5	Parent Debt Adjustment	C-9					
6	Total Income Tax Expense						



State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:  
 Historic [ ] or Projected [ ]

Schedule: C-2  
 Page 1 of 1  
 Preparer:

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.

	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1 Net Utility Operating Income (Sch. B-1)					
2 Add: Income Tax Expense Per Books (Sch. B-1)					
3 Subtotal					
4 Less: Interest Charges (Sch. C-3)					
5 Taxable Income Per Books					
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)					
7 Timing Differences (From Sch. C-5)					
8 Total Schedule M Adjustments					
9 Taxable Income Before State Taxes					
10 Less: State Income Tax Exemption (\$5,000)					
11 State Taxable Income					
12 State Income Tax (5.5% of Line 11)					
13 Emergency Excise Tax					
14 Credits					
15 Current State Income Taxes					
16 Federal Taxable Income (Line 9 - Line 15)					
17 Federal Income Tax Rate					
18 Federal Income Taxes (Line 16 x Line 17)					
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)					
20 Current Federal Inc. Taxes (Line 18 - Line 19)					
Summary:					
21 Current State Income Taxes (Line 15)					
22 Current Federal Income Taxes (Line 20)					
23 Total Current Income Tax Expense (To C-1)					

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8  
 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company:

Page 1 of 1

Docket No.:

Preparer:

Test Year Ended:

Supporting Schedules: D-1,C-8

Historic [ ] or Projected [ ]

Recap Schedules: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt					
2	Amortization of Debt Premium, Disc. and Expense Net					
3	Interest on Short-Term Debt					
4	Other Interest Expense					
5	AFUDC					
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)					
7	Total Used For Tax Calculation					

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4)

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt					
9 Short-Term Debt					
10 Preferred Stock					
11 Common Equity					
12 Total					
13 ITCs (from D-1, Line 7)					
14 Weighted Debt Cost (From Line 12)					
15 Interest Adjustment (To Line 6)					

Book/Tax Differences - Permanent

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Historic [ ] or Projected [ ]

Schedule: C-4  
Page 1 of 1  
Preparer:

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.

---

Supporting Schedules: None  
Recap Schedules: C-2



Deferred Income Tax Expense

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:  
 Historic [ ] or Projected [ ]

Schedule: C-5  
 Page 1 of 1  
 Preparer:

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
Timing Differences:						
1	Tax Depreciation and Amortization					
2	Book Depreciation and Amortization					
3	Difference					
4	Other Timing Differences (Itemize):					
5	Total Timing Differences (To C-2)					
6	State Tax Rate					
7	State Deferred Taxes ( Line 5 x Line 6)					
8	Timing Differences For Federal Taxes (Line 5 - Line 7)					
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)					
11	Add: State Deferred Taxes (Line 7)					
12	Total Deferred Tax Expense (To C-1)					

Supporting Schedules: None  
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:

Schedule: C-6  
 Page 1 of 3  
 Preparer:

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

Line No.	Year	Account No. _____			Account No. _____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total

Supporting Schedules: C-7, Pg 2 & 3  
 Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:

Schedule: C-6  
 Page 2 of 3  
 Preparer:

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

Line No.	Year	Account No. _____				Account No. _____					
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

Supporting Schedules: None  
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:

Schedule: C-6  
 Page 3 of 3  
 Preparer:

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

Line No.	Year	Account No. _____				Account No. _____					
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

Supporting Schedules: None  
 Recap Schedules: C-6



Investment Tax Credits - Analysis

Company:  
 Docket No.:  
 Test Year Ended:

Florida Public Service Commission

Schedule: C-7  
 Page 1 of 4  
 Preparer:

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

Line No.	Year	3% ITC					4% ITC						
		Amount Realized		Amortization			Amount Realized		Amortization				
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

62

Supporting Schedules: None  
 Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:

Schedule: C-7  
 Page 2 of 4  
 Preparer:

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

Line No.	Year	8% ITC						10% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

63

Supporting Schedules: None  
 Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: C-7  
Page 3 of 4  
Preparer:

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.

---

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Historic [ ] or Projected [ ]

Schedule: C-7  
Page 4 of 4  
Preparer:

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

---



Parent(s) Debt Information

Florida Public Service Commission

Company:

Schedule: C-8

Docket No.:

Page 1 of \_\_\_

Test Year Ended:

Preparer:

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

Line No.	Description	Parent's Name		
		Amount	% of Total	Cost Rate
				Weighted Cost
1	Long-Term Debt			
2	Short-Term Debt			
3	Preferred Stock			
4	Common Equity (State Retained Earnings Separately - Parent Only)			
5	Deferred Income Tax			
6	Other			
7	Total		100.00%	
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)			

Supporting Schedules: None

Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: C-9  
Page 1 of 1  
Preparer:

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.

---

Miscellaneous Tax Information

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: C-10  
Page 1 of 1  
Preparer:

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?
- (2) Is the treatment of customer deposits at issue with the IRS?
- (3) Is the treatment of contributions in aid of construction at issue with the IRS?
- (4) Is the treatment of unbilled revenues at issue with the IRS?

Schedule of Requested Cost of Capital  
Beginning and End of Year Average

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Schedule: D-1  
Page    of     
Preparer:  
Subsidiary [ ] or Consolidated [ ]

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Customer Deposits				
5	Common Equity				
6	Tax Credits - Zero Cost				
7	Tax Credits - Wtd. Cost				
8	Accum. Deferred Income Taxes				
9	Other (Explain)				
10	Total	----- ----- =====	----- ----- =====	----- ----- =====	----- ----- =====

Supporting Schedules: D-2  
Recap Schedules: A-1,A-2



Schedule of Requested Cost of Capital  
13-Month Average Balance

Florida Public Service Commission

Schedule: D-1

Page \_\_ of \_\_

Preparer: \_\_\_\_\_

Subsidiary [ ] or Consolidated [ ]

Company:  
Docket No.:  
Test Year Ended:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Customer Deposits				
5	Common Equity				
6	Tax Credits - Zero Cost				
7	Tax Credits - Wtd. Cost				
8	Accum. Deferred Income Taxes				
9	Other (Explain)				
10	Total	=====	100.00%	=====	=====

Supporting Schedules: D-2  
Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base  
13-Month Average Balance

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Schedule: D-2  
Page \_\_\_ of \_\_\_  
Preparer: \_\_\_

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base.  
Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments		(5)	(6)
			(4) Specific	(4) (Explain)	Prorata *	Reconciled To Requested Rate Base
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity					
5	Customer Deposits					
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax					
9	Other (Explain)					
10	Total					

\* List corresponding adjustments to rate base below:

Description	Amount

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7  
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company:  
 Docket No:  
 Test Year Ended:  
 Utility [ ] or Parent [ ]  
 Historic [ ] or Projected [ ]

Explanation: Provide data as specified on preferred stock 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.

Schedule: D-3  
 Page \_\_ of \_\_  
 Preparer:

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5) - (9) + (7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

Recap Schedules: A-19,D-2

16





Cost of Long-Term Debt  
13-Month Average Basis

Florida Public Service Commission

Company:  
Docket No:  
Test Year Ended:  
Utility  or Parent   
Historic  or Projected

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 (i.e., 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.

Schedule: D-5  
Page \_\_\_ of \_\_\_  
Preparer: \_\_\_\_\_

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

Supporting Schedules: D-6  
Recap Schedules: A-19, D-2

Cost of Variable Rate Long-Term Debt  
 13-Month Average Basis

Company:  
 Docket No:  
 Test Year Ended:  
 Utility [ ] or Parent [ ]  
 Historic [ ] or Projected [ ]

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

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

Total

Supporting Schedules: None  
 Recap Schedules: A-19,D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Utility  or Parent   
Historic  or Projected

Schedule: D-7  
Page \_\_ of \_\_  
Preparer:

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

---

(1)	(2)	(3)	(4)	(5)
For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Recap Schedules: A-19,D-2

Customer Monthly Billing Schedule

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:  
 Water [ ] or Sewer [ ]

Schedule: E-3  
 Page \_\_\_ of \_\_\_  
 Preparer:

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
	Total	-----	-----	-----	-----	-----	-----
		=====	=====	=====	=====	=====	=====



Miscellaneous Service Charges

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:  
 Water [ ] or Sewer [ ]

Schedule: E-4  
 Page\_\_of\_\_  
 Preparer:

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.

(1) Type Charge	(2) Present		(3) Proposed	
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
Initial Connection				
Normal Reconnection				
Violation Reconnection				
Premises Visit				
Other Charges (List)				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Water [ ] or Sewer [ ]

Schedule: E-5  
Page \_\_\_ of \_\_\_  
Preparer:

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

---

(1) Initial Connection -----	(2) Normal Reconnect -----	(3) Violation Reconnect -----	(4) Premises Visit -----	(5) Other Charges -----	(6) Total -----
---------------------------------------	-------------------------------------	--	-----------------------------------	----------------------------------	-----------------------

Public Fire Hydrants Schedule

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:

Schedule: E-6  
 Page \_\_\_ of \_\_\_  
 Preparer:

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

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

Private Fire Protection Service

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: E-7  
Page \_\_\_ of \_\_\_  
Preparer:

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

---

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

Total

-----  
-----



Contracts and Agreements Schedule

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: E-8  
Page \_\_\_ of \_\_\_  
Preparer:

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.

---

(1) Line No.	(2) Type	(3) Description
-----------------	-------------	--------------------

---

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company:

Docket No.:

Test Year Ended:

Schedule: E-9

Page \_\_\_ of \_\_\_

Preparer:

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).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
--------------------	---------------------------	------------------------	---------------	--	--------------------------

Service Availability Charges Schedule

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:  
 Water [ ] or Sewer [ ]

Schedule: E-10  
 Page \_\_\_ of \_\_\_  
 Preparer:

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.

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
-----	-----	-----
System Capacity Charge		
Residential-per ERC (____ GPD)		
All others-per Gallon/Day		
Plant Capacity Charge		
Residential-per ERC (____ GPD)		
All others-per Gallon/Day		
Main Extension Charge		
Residential-per ERC (____ GPD)		
or-per Lot (____ Front Footage)		
All others-per Gallon/Day		
or-per Front Foot		
Meter Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Service (Lateral) Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Back Flow Preventor Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Plan Review Charge		
Inspection Charge		
Guaranteed Revenue Charge		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (____ GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (____ GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
Provide a table of payments by month and years.		

Guaranteed Revenues Received

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Water [ ] or Sewer [ ]  
Historic [ ] or Projected [ ]

Schedule: E-11  
Page \_\_\_ of \_\_\_  
Preparer:

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

---

(1)	(2)	(3)	(4)	(5)
For the	Residential	General	Other	Total
Year Ended		Service		
-----	-----	-----	-----	-----



Class A Utility Cost of Service Study

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Water [ ] or Sewer [ ]

Schedule: E-12  
Page \_\_\_ of \_\_\_  
Preparer:

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

---

**Billing Analysis Schedules**

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:  
 Water [ ] or Sewer [ ]  
 Customer Class:  
 Meter Size:

Schedule: E-14  
 Page \_\_\_ of \_\_\_  
 Preparer:

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 & 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)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0							
1							
2							
3							

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

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule F-1  
Page 1 of \_\_\_  
Preparer:

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; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
Total						

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule F-2  
Page 1 of \_\_\_  
Preparer:

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 the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
Total						



Water Treatment Plant Data

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:

Schedule F-3  
 Page 1 of \_\_\_  
 Preparer:

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.

	DATE	GPD
1. Plant Capacity	_____	_____
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
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.		
3. Five-Day Max Year	(1) _____	_____
	(2) _____	_____
	(3) _____	_____
	(4) _____	_____
	(5) _____	_____
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.		
	AVERAGE	_____
4. Average Daily Flow		_____
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.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule F-4  
Page 1 of \_\_\_  
Preparer:

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	MONTH	GPD
1. Plant Capacity	_____	_____
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
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.		

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule F-5  
Page 1 of —  
Preparer:

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).

---

Recap Schedules: A-5,A-9,B-13

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule F-6  
Page 1 of \_\_  
Preparer:

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

---

Recap Schedules: A-6,A-10,B-14



Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule F-7  
Page 1 of \_\_  
Preparer:

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 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.

---

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Margin Reserve Calculations

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule F-8  
Page 1 of \_\_\_  
Preparer:

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.

---

Recap Schedules: F-5,F-6,F-7

Equivalent Residential Connections - Water

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:

Schedule F-9  
 Page 1 of \_\_\_  
 Preparer:

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

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

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:

Schedule F-10  
 Page 1 of \_\_\_  
 Preparer:

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

Line No.	(1) Year	(3) SFR Customers		(4) Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(2) Beginning	Ending						
1	TY-4								---
2	TY-3								
3	TY-2								
4	TY-1								
5	TY								----- -----
Average Growth Through 5-Year Period (Col. 8)									