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Interlachen Lake/Park Manor
Water and Sewer

Docket No. 060368-WS

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

Putnam County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

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

CMP	_____
COM	<u>5</u>
CTR	_____
ECR	_____
GCL	<u>2</u>
OPC	<u>1</u>
RCA	<u>1</u>
SCR	_____
SGA	_____
SEC	<u>1</u>
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Aqua Utilities Florida, Inc.

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**Interlachen Lake/Park Manor
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

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

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

Line No.	(1) Description	(2) Historical Base Year 2005		(5) Intermediate Year 2006		(7) Projected Test Year 2007		(9) Supporting Schedules
		(3) Average Balance Per Books	(4) Adjusted Average Balance	(6) Adjusted Average Balance	(8) Adjusted Average Balance			
1	Utility Plant in Service	0	140,529	21,075	161,604	41,622	203,226	A-5
2	Utility Land & Land Rights	0	4,306	0	4,306	0	4,306	A-5
3	Less: Non-Used & Useful Plant	0	(5,843)	(364)	(6,208)	(2,188)	(8,396)	A-7
4	Construction Work in Progress	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	(57,440)	(549)	(57,989)	(1,906)	(59,895)	A-9
6	Less: CIAC	0	(67,018)	(1,910)	(68,928)	(1,380)	(70,307)	A-12
7	Accumulated Amortization of CIAC	0	32,379	2,330	34,710	2,415	37,124	A-14
8	Acquisition Adjustments	0	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	0	A-16
11	Working Capital Allowance	0	27,928	(982)	26,946	10,754	37,700	A-17
12	Total Rate Base	0	74,841	19,600	94,441	49,316	143,757	

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

Schedule of Sewer Rate Base

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

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

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

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

(1) Line No. Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006		(7) Projected Test Year 2007		(9) Supporting Schedules
	(2) Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance	(7) Adjustments	(8) Adjusted Average Balance	
1 Utility Plant in Service	0	53,811	53,811	4,313	58,125	26,326	84,451	A-6
2 Utility Land & Land Rights	0	1,011	1,011	0	1,011	0	1,011	A-6
3 Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4 Construction Work in Progress	0	0	0	0	0	0	0	
5 Less: Accumulated Depreciation	0	(32,993)	(32,993)	(1,290)	(34,283)	2,282	(32,001)	A-10
6 Less: CIAC	0	(724)	(724)	0	(724)	0	(724)	A-12
7 Accumulated Amortization of CIAC	0	654	654	19	673	19	692	A-14
8 Acquisition Adjustments	0	0	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	0	0	A-16
11 Working Capital Allowance	0	3,375	3,375	(123)	3,252	1,146	4,398	A-17
12 Total Rate Base	0	25,134	25,134	2,920	28,053	29,774	57,827	

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

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Schedule Year Ending 12/31/05

Interim [X] Final []

Historical [X] Projected []

Schedule: A-3

Page: 1 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			
2	Additions and retirements	2,686	1,051	A-5, A-6
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	137,843	52,760	
4	Total Adjustments	140,529	53,811	
5				
6	UTILITY LAND & LAND RIGHTS			
7	Additions and retirements	0	0	A-5, A-6
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	4,306	1,011	
9	Total Adjustments	4,306	1,011	
10				
11	(-)NON-USED & USEFUL			
	Plant & CIAC additions, retirements, depreciation and amortization			A-7
12		(5,843)	0	
13				
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	0	0	
16				
17	(-)ACCUMULATED DEPRECIATION			
18	Depreciation and retirements	(847)	(1,613)	A-9, A-10
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	(56,593)	(31,380)	
20	Total Adjustments	(57,440)	(32,993)	
21				
22	(-)CIAC			
23	New connections	(2,228)	0	A-12
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(64,790)	(724)	
25	Total Adjustments	(67,018)	(724)	
26				
27	ACCUMULATED AMORTIZATION OF CIAC			
28	Amortization	2,248	19	A-14
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	30,131	635	
30	Total Adjustments	32,379	654	
31				
32	ACQUISITION ADJUSTMENTS			
33	Not Applicable	0	0	
34				
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36	Not Applicable	0	0	
37				
38	(-)ADVANCES FOR CONSTRUCTION			
39	Not Applicable	0	0	A-16
40				
41	WORKING CAPITAL ALLOWANCE			
42	Based on Balance Sheet method	27,928	3,375	A-17
43				
44	OTHER			
45	Not Applicable	0	0	
46				
47	TOTAL RATE BASE ADJUSTMENTS	74,841	25,134	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Interim [] Final [X]
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	21,075	4,313	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	(364)	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(549)	(1,290)	
15				
16	(-)CIAC			A-12
17	New connections	(1,910)	0	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	2,330	19	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	(982)	(123)	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	19,600	2,920	

UPIS Water Note:

Replace ground storage tank.. Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

Replacements of collection lines, upgrades to lift stations and manholes.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Interim [] Final [X]
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	41,622	26,326	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	(2,188)	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(1,906)	2,282	
15				
16	(-)CIAC			A-12
17	New connections	(1,380)	0	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	2,415	19	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	10,754	1,146	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	<u>49,316</u>	<u>29,774</u>	

UPIS Water Note:
 Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:
 Replacements of collection lines, upgrades to lift stations and manholes.

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

Interlachen Lake/Park Manor
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

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

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

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

Interlachen Lake/Park Manor
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance	<u> </u>	<u> </u>
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance	<u> </u>	<u> </u>
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance	<u> </u>	<u> </u>
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	<u>142,149</u>	<u>53,771</u>
2004			
46	Additions	1,025	0
47	Retirements	(711)	0
48	Adjustments	0	0
49	12/31/04 Balance	<u>142,463</u>	<u>53,771</u>
2005			
50	Additions	20,414	4,025
51	Retirements	(6,266)	(1,114)
52	Adjustments	3,223	353
53	12/31/05 Balance	<u>159,834</u>	<u>57,035</u>
2006			
54	Additions	38,633	30,500
55	Retirements	(5,394)	(5,371)
56	Adjustments	8,124	890
57	12/31/06 Balance	<u>201,196</u>	<u>83,054</u>
2007			
58	Additions	12,752	6,000
59	Retirements	(2,732)	(852)
60	Adjustments	3,983	436
61	12/31/07 Balance	<u>215,199</u>	<u>88,638</u>

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

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Adjusted	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	5,089	0.00%	0	5,238	0.00%	0	7,353	0.00%	0
8	305.2	Collect. & Impound Reservoirs	16,181	0.00%	0	16,181	0.00%	0	16,181	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	2,500	0.00%	0	2,500	0.00%	0	2,500	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	24,161	0.00%	0	24,161	0.00%	0	24,161	0.00%	0
14	311.2	Pumping Equipment	4,870	0.00%	0	15,976	0.00%	0	15,976	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	4,306	0.00%	0	4,306	0.00%	0	4,306	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	5,075	0.00%	0	5,075	0.00%	0	5,075	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	23,297	0.00%	0	25,041	0.00%	0	45,975	0.00%	0
27	331.4	Transm. & Distribution Mains	41,235	30.07%	12,401	43,429	29.63%	12,867	51,382	29.18%	14,995
28	333.4	Services	2,082	0.00%	0	5,999	0.00%	0	5,999	0.00%	0
29	334.4	Meters & Meter Installations	14,415	0.00%	0	12,023	0.00%	0	13,952	0.00%	0
30	335.4	Hydrants	0	30.07%	0	0	29.63%	0	0	29.18%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	616	0.00%	0	4,752	0.00%	0	13,443	0.00%	0
38	341.5	Transportation Equipment	742	0.00%	0	964	0.00%	0	964	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	265	0.00%	0	265	0.00%	0	265	0.00%	0
46		TOTAL	144,835		12,401	165,910		12,867	207,532		14,995
		Total Land and Land Rights	4,306		0	4,306		0	4,306		0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Schedule: A-5

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089
8	305.2	Collect. & Impound Reservoirs	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161
14	311.2	Pumping Equipment	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	15,976	4,870
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075
26	330.4	Distr. Reservoirs & Standpipes	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297
27	331.4	Transm. & Distribution Mains	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235	41,235
28	333.4	Services	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	5,999	2,082
29	334.4	Meters & Meter Installations	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	14,653	11,563	14,415
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	301	1,983	2,505	3,223	616
38	341.5	Transportation Equipment	0	0	0	964	964	964	964	964	964	964	964	964	964	742
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	265	265	265	265	265	265	265	265	265	265	265	265	265	265
46		TOTAL	142,463	142,463	142,463	143,427	143,427	143,427	143,427	143,427	143,427	143,728	145,410	145,932	159,834	144,835
47		Subtotal Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	5,089	7,025	5,238
8	305.2	Collect. & Impound Reservoirs	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161
14	311.2	Pumping Equipment	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075
26	330.4	Distr. Reservoirs & Standpipes	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	23,297	45,975	25,041
27	331.4	Transm. & Distribution Mains	41,235	41,235	41,235	41,235	41,235	41,235	43,612	43,612	43,612	45,989	45,989	45,989	48,366	43,429
28	333.4	Services	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999
29	334.4	Meters & Meter Installations	11,563	11,563	11,563	11,563	11,563	11,563	12,061	12,061	12,061	12,559	12,559	12,559	13,057	12,023
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	3,223	3,223	3,223	3,503	3,503	4,646	4,851	4,851	4,851	4,851	4,851	4,851	11,346	4,752
38	341.5	Transportation Equipment	964	964	964	964	964	964	964	964	964	964	964	964	964	964
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	265	265	265	265	265	265	265	265	265	265	265	265	265	265
46		TOTAL	159,834	159,834	159,834	160,114	160,114	161,257	164,337	164,337	164,337	167,212	167,212	167,212	201,196	165,910
47		Subtotal Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	7,025	7,025	7,025	7,219	7,219	7,219	7,413	7,413	7,413	7,607	7,607	7,607	7,801	7,353
8	305.2	Collect. & Impound Reservoirs	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181	16,181
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161	24,161
14	311.2	Pumping Equipment	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976	15,976
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075	5,075
26	330.4	Distr. Reservoirs & Standpipes	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975	45,975
27	331.4	Transm. & Distribution Mains	48,366	48,366	48,366	50,148	50,148	50,148	51,930	51,930	51,930	53,712	53,712	53,712	55,494	51,382
28	333.4	Services	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999	5,999
29	334.4	Meters & Meter Installations	13,057	13,057	13,057	13,586	13,586	13,586	14,115	14,115	14,115	14,644	14,644	14,644	15,173	13,952
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	11,346	11,572	11,869	12,436	12,891	13,251	13,610	13,886	14,132	14,577	14,814	15,041	15,329	13,443
38	341.5	Transportation Equipment	964	964	964	964	964	964	964	964	964	964	964	964	964	964
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	265	265	265	265	265	265	265	265	265	265	265	265	265	265
46		TOTAL	201,196	201,422	201,719	204,791	205,246	205,606	208,470	208,746	208,992	211,941	212,178	212,406	215,199	207,532
47		Subtotal Land & Land Rights	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance
Interlachen Lake/Park Manor
Docket No. 060368-WS

Schedule: A-6
Page: 1 of 5
Preparer: Robert M. Griffin

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

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

Line No.	Acct No.	Account Name	(1) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(2) Adjusted Balance	(3) Non-Used %	(4) Useful Adjusted	(5) Adjusted Balance	(6) Non-Used %	(7) Useful Amount	(8) Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	4,441	0.00%	0	4,590	0.00%	0	6,705	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	758	0.00%	0	2,463	0.00%	0	2,463	0.00%	0
10	361.2	Collection Sewers - Gravity	13,815	0.00%	0	14,488	0.00%	0	24,409	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	48	0.00%	0	48	0.00%	0	48	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	1,515	0.00%	0	1,515	0.00%	0	1,515	0.00%	0
21	371.3	Pumping Equipment	10,718	0.00%	0	12,005	0.00%	0	25,343	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	1,011	0.00%	0	1,011	0.00%	0	1,011	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	14,456	0.00%	0	14,502	0.00%	0	14,502	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	7,993	0.00%	0	7,993	0.00%	0	7,993	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	68	0.00%	0	521	0.00%	0	1,473	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	54,822		0	69,136		0	85,462		0
64		Total Land and Land Rights	1,011		0	1,011		0	1,011		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

Florida Public Service Commission

Schedule: A-6
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	2,463	2,463	2,463	2,463	758
10	361.2	Collection Sewers - Gravity	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	48	48	48	48	48	48	48	48	48	48	48	48	48	48
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515
21	371.3	Pumping Equipment	10,640	10,640	10,640	10,640	10,640	10,640	10,640	10,640	10,640	10,894	10,894	10,894	10,894	10,718
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	14,308	14,308	14,394	14,394	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,456
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	33	217	274	353	68
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	53,771	53,771	53,857	53,857	53,965	53,965	53,965	53,965	53,965	56,715	56,899	56,956	57,035	54,822
64		Subtotal Land & Land Rights	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	4,441	6,377	4,590
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463
10	361.2	Collection Sewers - Gravity	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	13,815	22,559	14,488
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	48	48	48	48	48	48	48	48	48	48	48	48	48	48
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515
21	371.3	Pumping Equipment	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	25,343	12,005
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	353	353	353	384	384	509	531	531	531	531	531	531	1,243	521
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	57,035	57,035	57,035	57,066	57,066	57,191	57,213	57,213	57,213	57,213	57,213	57,213	83,054	59,136
64		Subtotal Land & Land Rights	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	6,377	6,377	6,377	6,571	6,571	6,571	6,765	6,765	6,765	6,959	6,959	6,959	7,153	6,705
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463
10	361.2	Collection Sewers - Gravity	22,559	22,559	22,559	23,652	23,652	23,652	24,745	24,745	24,745	25,838	25,838	25,838	26,931	24,409
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	48	48	48	48	48	48	48	48	48	48	48	48	48	48
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515
21	371.3	Pumping Equipment	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343	25,343
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502	14,502
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993	7,993
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	1,243	1,268	1,300	1,362	1,412	1,452	1,491	1,521	1,548	1,597	1,623	1,648	1,679	1,473
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	83,054	83,079	83,111	84,460	84,510	84,550	85,876	85,906	85,933	87,269	87,295	87,320	88,636	85,462
64		Subtotal Land & Land Rights	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(9) Supporting Schedules
		<u>Base Year 2005</u> Adjusted Balance	<u>Intermediate Year 2006</u> Adjustments	Adjusted Balance	<u>Projected Rate Year 2007</u> Adjustments	Adjusted Balance	
Water							
1	Plant in Service	12,401	466	12,867	2,127	14,995	A-5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	(6,558)	(102)	(6,660)	61	(6,599)	A-9
4	Less: CIAC	0	0	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	0	0	A-16
7	Other (Explain)		0		0		
8	TOTAL	<u>5,843</u>	<u>364</u>	<u>6,208</u>	<u>2,188</u>	<u>8,396</u>	
Sewer							
9	Plant in Service	0	0	0	0	0	A-6
10	Land	0	0	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	0	0	A-10
12	Less: CIAC	0	0	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	0	0	A-16
15	Other (Explain)		0		0		
16	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

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

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

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

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
	2003		
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	56,593	31,380
	2004		
46	Additions	2,109	1,084
47	Retirements	(711)	0
48	Adjustments	0	0
49	12/31/04 Balance	57,991	32,464
	2005		
50	Additions	4,265	2,182
51	Retirements	(6,266)	(1,114)
52	Adjustments	111	12
53	12/31/05 Balance	56,102	33,545
	2006		
54	Additions	5,281	2,313
55	Retirements	(5,394)	(5,371)
56	Adjustments	813	89
57	12/31/06 Balance	56,802	30,575
	2007		
58	Additions	6,380	3,353
59	Retirements	(2,732)	(852)
60	Adjustments	2,270	249
61	12/31/07 Balance	62,719	33,325

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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

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

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Adjusted	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	2,558	0.00%	0	2,671	0.00%	0	2,252	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	75	0.00%	0	378	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	(2,827)	0.00%	0	(2,743)	0.00%	0	(2,660)	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	5,380	0.00%	0	6,588	0.00%	0	7,796	0.00%	0
14	311.2	Pumping Equipment	3,840	0.00%	0	4,384	0.00%	0	5,183	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	7,638	0.00%	0	7,638	0.00%	0	7,638	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	254	0.00%	0	508	0.00%	0	761	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	13,507	0.00%	0	13,962	0.00%	0	12,801	0.00%	0
27	331.4	Transm. & Distribution Mains	21,805	30.07%	6,558	22,477	29.63%	6,660	22,612	29.18%	6,599
28	333.4	Services	1,801	0.00%	0	1,906	0.00%	0	2,056	0.00%	0
29	334.4	Meters & Meter Installations	6,622	0.00%	0	3,915	0.00%	0	2,739	0.00%	0
30	335.4	Hydrants	0	30.07%	0	0	29.63%	0	0	29.18%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	16	0.00%	0	453	0.00%	0	2,007	0.00%	0
38	341.5	Transportation Equipment	(2,443)	0.00%	0	(3,139)	0.00%	0	(2,989)	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	(711)	0.00%	0	(705)	0.00%	0	(680)	0.00%	0
46		TOTAL	<u>57,440</u>		<u>6,558</u>	<u>57,989</u>		<u>6,660</u>	<u>59,895</u>		<u>6,599</u>
		Total Land and Land Rights	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Schedule: A-9
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dislr. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	333.4	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Schedule: A-9
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	2,481	2,494	2,507	2,520	2,533	2,545	2,558	2,571	2,584	2,597	2,610	2,622	2,635	2,558
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Inlakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	(2,868)	(2,861)	(2,854)	(2,848)	(2,841)	(2,834)	(2,827)	(2,820)	(2,813)	(2,806)	(2,799)	(2,792)	(2,785)	(2,827)
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	4,776	4,877	4,977	5,078	5,179	5,279	5,380	5,481	5,581	5,682	5,783	5,883	5,984	5,380
14	311.2	Pumping Equipment	3,738	3,754	3,771	3,787	3,803	3,820	3,836	3,853	3,869	3,886	3,902	3,918	3,935	3,840
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	127	148	169	190	211	233	254	275	296	317	338	359	381	254
26	330.4	Distr. Reservoirs & Standpipes	13,192	13,244	13,297	13,349	13,402	13,454	13,507	13,559	13,612	13,664	13,717	13,769	13,821	13,507
27	331.4	Transm. & Distribution Mains	21,347	21,423	21,499	21,576	21,652	21,729	21,805	21,881	21,958	22,034	22,110	22,187	22,263	21,805
28	333.4	Services	1,778	1,782	1,785	1,789	1,793	1,796	1,800	1,804	1,807	1,811	1,815	1,818	1,831	1,801
29	334.4	Meters & Meter Installations	6,494	6,555	6,616	6,677	6,739	6,800	6,861	6,922	6,983	7,044	7,105	7,166	4,124	6,622
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	4	32	67	111	16
38	341.5	Transportation Equipment	0	0	0	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(2,443)
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)	(711)
46		TOTAL	57,991	58,343	58,694	58,870	58,221	56,573	56,925	57,276	57,628	57,984	58,363	58,749	56,102	57,440
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	2,635	2,648	2,661	2,674	2,687	2,700	2,713	2,726	2,740	2,753	2,766	2,779	2,234	2,671
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	27	54	81	108	135	162	189	216	75
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	(2,785)	(2,778)	(2,771)	(2,764)	(2,757)	(2,750)	(2,743)	(2,736)	(2,729)	(2,723)	(2,716)	(2,709)	(2,702)	(2,743)
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	5,984	6,085	6,185	6,286	6,387	6,487	6,588	6,689	6,789	6,890	6,991	7,091	7,192	6,588
14	311.2	Pumping Equipment	3,985	4,052	4,118	4,185	4,251	4,318	4,384	4,451	4,518	4,584	4,651	4,717	4,784	4,384
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	381	402	423	444	465	486	508	529	550	571	592	613	634	508
26	330.4	Distr. Reservoirs & Standpipes	13,821	13,874	13,926	13,979	14,031	14,084	14,136	14,189	14,241	14,294	14,346	14,399	12,180	13,962
27	331.4	Transm. & Distribution Mains	22,263	22,339	22,416	22,492	22,568	22,644	22,720	22,796	22,872	22,948	23,024	23,100	22,393	22,477
28	333.4	Services	1,831	1,843	1,856	1,868	1,881	1,893	1,906	1,918	1,931	1,943	1,956	1,968	1,981	1,906
29	334.4	Meters & Meter Installations	4,124	4,172	4,220	4,269	4,317	4,365	4,414	4,462	4,510	4,558	4,606	4,654	4,702	3,915
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	111	156	201	249	298	363	430	497	565	632	700	767	924	453
38	341.5	Transportation Equipment	(3,176)	(3,176)	(3,176)	(3,176)	(3,176)	(3,163)	(3,149)	(3,136)	(3,122)	(3,109)	(3,096)	(3,082)	(3,069)	(3,139)
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	(711)	(711)	(711)	(711)	(711)	(709)	(707)	(704)	(702)	(700)	(698)	(696)	(693)	(705)
46		TOTAL	56,102	56,544	56,987	57,433	57,879	58,388	58,070	58,588	59,107	58,796	59,321	59,846	56,802	57,989
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ending 12/31/07
 Historical [] Projected [X]

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	2,234	2,252	2,270	2,233	2,252	2,271	2,234	2,253	2,273	2,236	2,256	2,276	2,240	2,252
8	305.2	Collect. & Impound Reservoirs	216	243	270	297	324	351	378	405	431	458	485	512	539	378
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	(2,702)	(2,695)	(2,688)	(2,681)	(2,674)	(2,667)	(2,660)	(2,653)	(2,646)	(2,639)	(2,632)	(2,625)	(2,618)	(2,660)
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	7,192	7,293	7,393	7,494	7,595	7,695	7,796	7,897	7,997	8,098	8,199	8,300	8,400	7,796
14	311.2	Pumping Equipment	4,784	4,850	4,917	4,984	5,050	5,117	5,183	5,250	5,316	5,383	5,449	5,516	5,583	5,183
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638	7,638
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	634	656	677	698	719	740	761	782	804	825	846	867	888	761
26	330.4	Dislr. Reservoirs & Standpipes	12,180	12,284	12,387	12,491	12,594	12,698	12,801	12,905	13,009	13,112	13,216	13,319	13,423	12,801
27	331.4	Transm. & Distribution Mains	22,393	22,487	22,581	22,460	22,557	22,654	22,537	22,637	22,738	22,624	22,728	22,832	22,722	22,612
28	333.4	Services	1,981	1,993	2,006	2,018	2,031	2,043	2,056	2,068	2,081	2,093	2,106	2,118	2,131	2,056
29	334.4	Meters & Meter Installations	3,089	3,144	3,198	2,846	2,902	2,959	2,609	2,667	2,726	2,378	2,439	2,500	2,154	2,739
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	924	1,085	1,250	1,423	1,602	1,786	1,975	2,168	2,364	2,566	2,772	2,981	3,194	2,007
38	341.5	Transportation Equipment	(3,069)	(3,056)	(3,042)	(3,029)	(3,015)	(3,002)	(2,989)	(2,975)	(2,962)	(2,948)	(2,935)	(2,922)	(2,908)	(2,989)
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	(693)	(691)	(689)	(687)	(685)	(682)	(680)	(678)	(676)	(673)	(671)	(669)	(667)	(680)
46		TOTAL	56,802	57,483	58,168	58,184	58,890	59,600	59,639	60,365	61,093	61,152	61,896	62,644	62,719	59,895
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(4) Adjusted	(6) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(9) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	2,847	0.00%	0	2,943	0.00%	0	2,505	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	19	0.00%	0	96	0.00%	0
10	361.2	Collection Sewers - Gravity	8,232	0.00%	0	8,443	0.00%	0	7,452	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	(22)	0.00%	0	(20)	0.00%	0	(19)	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	1,044	0.00%	0	1,121	0.00%	0	1,173	0.00%	0
21	371.3	Pumping Equipment	7,020	0.00%	0	6,918	0.00%	0	4,708	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	11,835	0.00%	0	12,525	0.00%	0	13,331	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	1,785	0.00%	0	1,785	0.00%	0	1,785	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	250	0.00%	0	500	0.00%	0	750	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	2	0.00%	0	50	0.00%	0	220	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	32,993		0	34,283		0	32,001		0
64		Total Land and Land Rights	0		0	0		0	0		0

Florida Public Service Commission

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average Balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Schedule: A-10
 Page: 2 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	362.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060366-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

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

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

Line No	Acct No	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	2,778	2,789	2,801	2,812	2,824	2,835	2,847	2,859	2,870	2,882	2,893	2,905	2,917	2,847
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	8,078	8,104	8,129	8,155	8,181	8,206	8,232	8,257	8,283	8,308	8,334	8,359	8,385	8,232
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(21)	(21)	(21)	(21)	(22)
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	1,002	1,009	1,016	1,023	1,030	1,037	1,044	1,051	1,058	1,065	1,072	1,079	1,086	1,044
21	371.3	Pumping Equipment	6,918	6,967	7,016	7,066	7,115	7,164	7,214	7,263	7,312	6,732	6,782	6,833	6,883	7,020
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	11,801	11,867	11,720	11,786	11,585	11,652	11,719	11,786	11,853	11,921	11,988	12,055	12,122	11,835
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	125	146	167	188	208	229	250	271	292	313	334	354	375	250
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	3	7	12	2
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	32,464	32,645	32,612	32,793	32,706	32,887	33,069	33,251	33,432	32,984	33,170	33,357	33,545	32,993
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ending 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-10
 Page: 4 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	2,917	2,928	2,940	2,951	2,963	2,974	2,986	2,998	3,009	3,021	3,032	3,044	2,496	2,943
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	7	14	21	27	34	41	48	55	19
10	361.2	Collection Sewers - Gravity	8,385	8,411	8,436	8,462	8,487	8,513	8,538	8,564	8,590	8,615	8,641	8,666	7,452	8,443
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	(21)	(21)	(21)	(21)	(21)	(21)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	1,086	1,093	1,100	1,107	1,114	1,119	1,123	1,127	1,131	1,135	1,140	1,144	1,148	1,121
21	371.3	Pumping Equipment	6,883	6,934	6,984	7,035	7,085	7,135	7,186	7,236	7,287	7,337	7,388	7,438	4,004	6,918
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	12,122	12,189	12,257	12,324	12,391	12,458	12,525	12,592	12,659	12,727	12,794	12,861	12,928	12,525
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	375	396	417	438	459	479	500	521	542	563	584	604	625	500
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	12	17	22	27	33	40	47	54	62	69	77	84	101	50
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	33,545	33,732	33,920	34,108	34,296	34,490	34,684	34,878	35,072	35,266	35,460	35,654	30,575	34,283
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Interchen Lake/Park Manor

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

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

Line Acct	No.	Account Name	Prior Year 12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
1		INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	(15)
2		Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	(15)
3		352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	(14)
4		389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(13)
5		COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	(12)
6		353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(11)
7		354.2 Structures & Improvements	2,496	2,513	2,530	2,491	2,508	2,525	2,504	2,487	2,504	2,522	2,484	2,520	2,483	(10)
8		355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(9)
9		360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	(8)
10		361.2 Collection Sewers - Gravity	7,452	7,494	7,536	7,422	7,510	7,399	7,445	7,491	7,429	7,381	7,429	7,477	7,370	(7)
11		362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	(6)
12		363.2 Services to Customers	(20)	(20)	(20)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(5)
13		364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
14		365.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
15		389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
16		SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
17		353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
18		354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
19		355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
20		379.3 Receiving Wells	1,148	1,157	1,161	1,166	1,173	1,178	1,182	1,178	1,182	1,186	1,190	1,194	1,199	(1)
21		371.3 Pumping Equipment	4,004	4,122	4,239	4,356	4,474	4,591	4,708	4,826	4,943	5,060	5,178	5,295	5,412	(1)
22		389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
23		TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
24		353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
25		354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
26		355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
27		380.4 Treatment & Disposal Equipment	12,928	12,995	13,062	13,129	13,197	13,264	13,331	13,398	13,465	13,532	13,599	13,667	13,734	(1)
28		381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
29		382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
30		389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
31		RECLAIMED WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
32		353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
33		354.5 Structures & Improvements	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	1,785	(1)
34		355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
35		371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
36		374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
37		380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
38		381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
39		389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
40		RECLAIMED WATER DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
41		352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
42		353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
43		354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
44		355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
45		366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
46		367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
47		371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
48		375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
49		389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
50		GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
51		353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
52		354.7 Structures & Improvements	646	667	688	708	729	750	771	792	813	833	854	875	896	(1)
53		390.7 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
54		390.71 Computer Equipment	101	119	137	156	175	196	216	237	259	281	304	327	350	(1)
55		391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
56		392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
57		393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
58		394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
59		395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
60		396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
61		397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
62		398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
63		TOTAL	30,575	30,868	31,161	31,244	31,541	31,838	31,926	32,227	32,528	32,620	32,925	33,230	33,326	(1)
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
			32,001													(1)

Florida Public Service Commission

Schedule: A-10

Page: 5 of 5

Prepared: Robert M. Griffin

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

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

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Projected Test Year Ending 12/31/07

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

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

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

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

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: A-11

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	64,790	724
	2004		
35	Additions	1,379	0
36	Adjustments	0	0
37	12/31/04 Balance	66,169	724
	2005		
38	Additions	1,379	0
39	Adjustments	0	0
40	12/31/05 Balance	67,548	724
	2006		
41	Additions	2,759	0
42	Adjustments	0	0
43	12/31/06 Balance	70,307	724
	2007		
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	70,307	724

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

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending December 31 of
 Historical 2005, Projected 2006 & 2007

Schedule: A-12
 Page: 1 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
		Adjusted Balance	(3) Non-Used %	(4) Useful Amount	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
WATER										
Cash CIAC:										
1	Water Treatment Equipment	47,729	0.00%	0	48,698	0.00%	0	49,398	0.00%	0
2	Meter Fees	7,735	0.00%	0	7,860	0.00%	0	7,950	0.00%	0
3	Main Extension Charge	8,259	0.00%	0	8,760	0.00%	0	9,207	0.00%	0
4	Service Installation Fees	3,294	0.00%	0	3,609	0.00%	0	3,753	0.00%	0
5	Total Cash CIAC	67,018		0	68,928		0	70,307		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0		0	0		0	0		0
12	Total Water CIAC	67,018		0	68,928		0	70,307		0
SEWER										
Cash CIAC:										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	724	0.00%	0	724	0.00%	0	724	0.00%	0
17	Total Cash CIAC	724		0	724		0	724		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	724		0	724		0	724		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

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

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

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

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

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12
 Page: 3 of 5
 Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	47,299	47,299	47,299	47,299	47,299	47,999	47,999	47,999	47,999	47,999	47,999	47,999	47,999	47,729
2	Meter Fees	7,680	7,680	7,680	7,680	7,680	7,770	7,770	7,770	7,770	7,770	7,770	7,770	7,770	7,735
3	Main Extension Charge	8,171	8,171	8,171	8,171	8,171	8,314	8,314	8,314	8,314	8,314	8,314	8,314	8,314	8,259
4	Service Installation Fees	3,020	3,020	3,020	3,020	3,020	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,294
5	Total Cash CIAC	66,169	66,169	66,169	66,169	66,169	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,018
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	66,169	66,169	66,169	66,169	66,169	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,548	67,018
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	724	724	724	724	724	724	724	724	724	724	724	724	724	724
17	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/06

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	47,999	47,999	47,999	47,999	48,699	48,699	48,932	48,932	48,932	49,165	49,165	49,165	49,398	48,698
2	Meter Fees	7,770	7,770	7,770	7,770	7,860	7,860	7,890	7,890	7,890	7,920	7,920	7,920	7,950	7,860
3	Main Extension Charge	8,314	8,314	8,314	8,314	8,760	8,760	8,909	8,909	8,909	9,058	9,058	9,058	9,207	8,760
4	Service Installation Fees	3,466	3,466	3,466	3,466	3,609	3,609	3,657	3,657	3,657	3,705	3,705	3,705	3,753	3,609
5	Total Cash CIAC	67,548	67,548	67,548	67,548	68,927	68,927	69,387	69,387	69,387	69,847	69,847	69,847	70,307	68,928
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	67,548	67,548	67,548	67,548	68,927	68,927	69,387	69,387	69,387	69,847	69,847	69,847	70,307	68,928
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	724	724	724	724	724	724	724	724	724	724	724	724	724	724
17	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash CIAC:															
1	Water Treatment Equipment	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398	49,398
2	Meter Fees	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950	7,950
3	Main Extension Charge	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207	9,207
4	Service Installation Fees	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753	3,753
5	Total Cash CIAC	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307	70,307
SEWER															
Cash CIAC:															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	724	724	724	724	724	724	724	724	724	724	724	724	724	724
17	Total Cash CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	724	724	724	724	724	724	724	724	724	724	724	724	724	724

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

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

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

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

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

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: A-13

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
2000			
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
2001			
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
2002			
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
2003			
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	30,131	635
2004			
35	Additions	1,114	10
36	Adjustments	0	0
37	12/31/04 Balance	31,245	645
2005			
38	Additions	2,278	19
39	Adjustments	0	0
40	12/31/05 Balance	33,523	664
2006			
41	Additions	2,395	19
42	Adjustments	0	0
43	12/31/06 Balance	35,917	683
2007			
44	Additions	2,414	19
45	Adjustments	0	0
46	12/31/07 Balance	38,332	702

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

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance
Interlachen Lake/Park Manor
Docket No. 060368-WS

Schedule: A-14
Page: 1 of 5
Preparer: Robert M. Griffin

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

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

Line No.	(1) Description	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected rate Year 2007		
		(3) Adjusted Balance	(4) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
WATER										
Cash										
1	Water Treatment Equipment	30,059	0.00%	0	31,722	0.00%	0	33,412	0.00%	0
2	Meter Fees	1,529	0.00%	0	1,919	0.00%	0	2,315	0.00%	0
3	Main Extension Charge	578	0.00%	0	768	0.00%	0	1,003	0.00%	0
4	Service Installation Fees	214	0.00%	0	302	0.00%	0	394	0.00%	0
5	Total Cash	32,379		0	34,710		0	37,124		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	32,379		0	34,710		0	37,124		0
SEWER										
Cash										
13	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	Service Installation Fees	654	0.00%	0	673	0.00%	0	692	0.00%	0
17	Total Cash	654		0	673		0	692		0
Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	654		0	673		0	692		0

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

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

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

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	29,249	29,383	29,517	29,651	29,785	29,921	30,057	30,193	30,329	30,465	30,601	30,737	30,873	30,059
2	Meter Fees	1,336	1,368	1,400	1,432	1,464	1,496	1,529	1,561	1,593	1,626	1,658	1,690	1,723	1,529
3	Main Extension Charge	486	501	516	531	547	562	577	593	608	624	639	654	670	578
4	Service Installation Fees	174	180	187	193	199	206	214	221	228	235	242	250	257	214
5	Total Cash	31,245	31,432	31,620	31,807	31,995	32,186	32,377	32,568	32,759	32,950	33,141	33,332	33,523	32,379
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	31,245	31,432	31,620	31,807	31,995	32,186	32,377	32,568	32,759	32,950	33,141	33,332	33,523	32,379
SEWER															
Cash															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	645	646	648	649	651	652	654	656	657	659	660	662	664	654
17	Total Cash	645	646	648	649	651	652	654	656	657	659	660	662	664	654
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	645	646	648	649	651	652	654	656	657	659	660	662	664	654

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	30,873	31,012	31,152	31,291	31,432	31,575	31,718	31,862	32,005	32,149	32,293	32,437	32,582	31,722
2	Meter Fees	1,723	1,755	1,788	1,820	1,853	1,885	1,918	1,951	1,984	2,017	2,050	2,083	2,116	1,919
3	Main Extension Charge	670	685	700	716	732	749	766	784	801	818	836	854	871	768
4	Service Installation Fees	257	264	271	279	286	294	301	309	316	324	332	340	347	302
5	Total Cash	33,523	33,717	33,911	34,105	34,303	34,503	34,704	34,905	35,106	35,309	35,511	35,714	35,917	34,710
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	33,523	33,717	33,911	34,105	34,303	34,503	34,704	34,905	35,106	35,309	35,511	35,714	35,917	34,710
SEWER															
Cash															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	664	665	667	668	670	671	673	675	676	678	679	681	683	673
17	Total Cash	664	665	667	668	670	671	673	675	676	678	679	681	683	673
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	664	665	667	668	670	671	673	675	676	678	679	681	683	673

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	Water Treatment Equipment	32,582	32,720	32,859	32,997	33,135	33,274	33,412	33,550	33,689	33,827	33,965	34,104	34,242	33,412
2	Meter Fees	2,116	2,149	2,182	2,216	2,249	2,282	2,315	2,348	2,381	2,414	2,447	2,481	2,514	2,315
3	Main Extension Charge	871	893	915	937	959	981	1,003	1,025	1,047	1,069	1,091	1,113	1,134	1,003
4	Service Installation Fees	347	355	363	371	379	387	394	402	410	418	426	433	441	394
5	Total Cash	35,917	36,118	36,320	36,521	36,722	36,923	37,124	37,326	37,527	37,728	37,929	38,130	38,332	37,124
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	35,917	36,118	36,320	36,521	36,722	36,923	37,124	37,326	37,527	37,728	37,929	38,130	38,332	37,124
SEWER															
Cash															
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	683	684	686	687	689	691	692	694	695	697	698	700	702	692
17	Total Cash	683	684	686	687	689	691	692	694	695	697	698	700	702	692
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	683	684	686	687	689	691	692	694	695	697	698	700	702	692

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: A-15

Docket No. 060368-WS

Page: 1 of 1

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

Preparer: Robert M. Griffin

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

<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
effective 1/1/06	8.85%	8.85%

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

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

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: A-17

Docket No. 060368-WS

Page: 1 of 1

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

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

Line No.	(1) Description	(2) Historical Test Year 2005 Average	(3) Intermediate Year 2006 Average	(4) Projected Rate Year 2007 Average
Balance Sheet Accounts				
For All Systems:				
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	TOTAL CURRENT ASSETS	<u>2,166,818</u>	<u>2,158,355</u>	<u>2,728,017</u>
Less:				
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	<u>647,472</u>	<u>1,354,396</u>	<u>1,527,768</u>
Total Working Capital Balance Sheet				
13	Accounts- All Systems	<u>1,519,346</u>	<u>803,960</u>	<u>1,200,249</u>
Allocation for this System: Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..				
14	Allocation Percentage - Water	0.763%	0.763%	0.763%
15	Assets Allocated - Water (line 7 x line 14)	16,541	16,477	20,826
16	Liabilities Allocated - Water (line 12 x line 14)	4,943	10,339	11,663
17	Allocation Percentage - Sewer	0.084%	0.084%	0.084%
18	Assets Allocated - Sewer (line 7 x line 17)	1,812	1,805	2,281
19	Liabilities Allocated - Sewer (line 12 x line 17)	541	1,133	1,278
Direct Assignment of CWC Accounts:				
Deferred Rate Case Expense				
20	Water	2,305	7,486	16,616
21	Sewer	253	820	1,820
Other Regulatory Assets				
22	Water	14,024	13,323	11,920
23	Sewer	1,852	1,759	1,574
Other Deferred Debits				
24	Water	0	0	0
25	Sewer	0	0	0
Total Balance Sheet CWC-this system				
26	Water (Lines 15-16+20+22+24)	<u>27,928</u>	<u>26,946</u>	<u>37,700</u>
27	Sewer (Lines 18-19+21+23+25)	<u>3,375</u>	<u>3,252</u>	<u>4,398</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ended: 2005
 Historical [X] Projected []

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

Schedule: A-18
 Page: 1 of 3
 Preparer: Robert M. Griffin

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

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ended 2006
 Historical [] Projected [X]

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

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

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

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ended: 2007
 Historical [] Projected [X]

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

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

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year Enc 12/31/07	(15) Average Balance
1	Utility Plant	90,892,592	94,922,592	94,962,592	95,857,592	95,952,592	96,027,592	97,917,592	97,957,592	98,477,592	99,412,592	99,442,592	99,472,592	100,342,592	97,049,130
2	Construction Work in Progress	9,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,884,347
3	Utility Plant Acquisition	(2,317,164)	(2,297,775)	(2,278,386)	(2,258,997)	(2,239,608)	(2,220,219)	(2,200,830)	(2,181,441)	(2,162,052)	(2,142,663)	(2,123,274)	(2,103,885)	(2,084,496)	(2,200,830)
4	GROSS UTILITY PLANT	98,152,083	98,201,472	98,260,861	99,175,250	99,289,639	99,384,028	101,293,417	101,352,806	101,892,195	102,846,584	102,895,973	102,945,362	103,834,751	100,732,648
5	Less: Accumulated Depreciation	(29,727,637)	(30,004,494)	(30,281,468)	(30,456,053)	(30,730,915)	(31,010,995)	(31,136,588)	(31,422,298)	(31,699,524)	(31,874,478)	(32,164,519)	(32,454,647)	(32,642,313)	(31,200,456)
6	NET UTILITY PLANT	68,424,447	68,196,978	67,979,393	68,719,197	68,558,725	68,373,033	70,156,829	69,930,508	70,192,671	70,972,107	70,731,455	70,490,715	71,192,439	69,532,192
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	25,000	16,667	8,333	0	0	0	0	0	0	0	0	0	0	3,846
9	Accounts Receivable Customer	1,419,184	1,573,747	1,739,494	1,720,055	1,881,243	1,826,816	1,799,594	1,716,980	1,701,794	1,758,198	1,785,877	1,791,085	1,797,171	1,731,634
10	Allowance for Bad Debts	(29,122)	(32,293)	(35,694)	(35,296)	(38,603)	(37,486)	(36,928)	(35,232)	(34,921)	(36,078)	(36,646)	(36,753)	(36,878)	(35,533)
11	Accounts Receivable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
14	Unbilled Revenue	730,982	810,593	895,965	885,953	968,976	940,942	926,921	884,369	876,547	905,599	919,856	922,538	925,673	891,916
15	Prepayments	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
16	TOTAL CURRENT ASSETS	2,286,044	2,508,714	2,748,097	2,710,712	2,951,615	2,870,271	2,829,586	2,706,116	2,683,420	2,767,718	2,809,086	2,816,869	2,825,965	2,731,863
17	Prelim Survey & Investigation Chgs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Deferred Rate Case Expense	1,262,187	1,337,344	1,393,229	1,424,114	1,455,000	1,485,885	1,516,770	1,547,656	1,578,541	1,566,980	1,522,866	1,478,751	1,434,636	1,461,843
19	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,555	1,756,010	1,719,464	1,682,918	1,646,372	1,609,826	1,573,280	1,536,734	1,500,188	1,463,642	1,682,918
20	Other Deferred Debits	274,077	271,744	269,410	267,077	264,744	262,410	260,077	257,744	255,410	253,077	250,744	248,410	246,077	260,077
21	RWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22															
23															
24	TOTAL DEFERRED DEBITS	3,438,458	3,474,735	3,491,741	3,483,747	3,475,753	3,467,759	3,459,765	3,451,771	3,443,777	3,393,337	3,310,343	3,227,349	3,144,355	3,404,838
25	TOTAL ASSETS	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Intertachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year: Ended: 2005
 Historical [X] Projected []

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

Schedule: A-19
 Page: 1 of 3
 Preparer: Robert M. Griffin

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

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ended 2006
 Historical [] Projected [X]

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ended 2007
 Historical [] Projected [X]

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

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

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year End 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	(4,849,688)	(4,978,068)	(5,301,355)	(5,213,296)	(5,196,875)	(5,855,930)	(4,968,251)	(5,471,716)	(5,529,259)	(5,257,893)	(5,762,795)	(5,662,552)	(3,136,939)	(5,168,047)
4	Retained Earnings	(13,774,593)	(13,574,593)	(13,374,593)	(13,174,593)	(12,974,593)	(12,774,593)	(12,574,593)	(12,374,593)	(12,174,593)	(11,974,593)	(11,774,593)	(11,574,593)	(13,847,516)	(12,764,817)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	34,100,461	34,172,081	34,048,794	34,336,853	34,553,274	34,094,219	35,181,898	34,878,433	35,020,890	35,492,256	35,187,354	35,487,597	35,740,287	34,791,877
7	TOTAL LONG TERM DEBT	22,733,641	22,733,641	22,733,641	22,891,235	22,891,235	22,891,235	23,454,599	23,454,599	23,454,599	23,661,504	23,661,504	23,661,504	23,826,858	23,234,600
8	Accounts Payable	525,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	409,615
9	Accts & Int. Payable-Assoc Cos	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
10	Customer Deposits	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
11	Accrued Taxes	1,781,680	249,650	451,011	650,567	552,672	755,688	672,753	640,576	871,605	818,952	935,176	352,053	288,750	693,933
12	Accrued Interest	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	431,500	472,587	500,591	352,931	374,965	424,097	395,076	441,905	368,862	361,355	337,575	374,325	453,075	406,834
15	TOTAL CURRENT & ACC LIABILITIES	4,105,565	2,489,622	2,718,986	2,770,883	2,695,022	2,947,169	2,835,214	2,849,866	3,007,852	2,947,693	3,040,136	2,493,763	2,509,210	2,877,768
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,612,949	26,612,949	26,612,949	26,877,949	26,877,949	26,877,949	27,142,949	27,142,949	27,142,949	27,407,949	27,407,949	27,407,949	27,672,949	27,061,411
18	Less: Accum Amort of CIAC	(11,517,815)	(11,602,976)	(11,688,138)	(11,774,147)	(11,860,157)	(11,946,166)	(12,033,024)	(12,119,881)	(12,206,738)	(12,294,444)	(12,382,149)	(12,469,855)	(12,558,408)	(12,034,915)
19	Accumulated Deferred Income Taxes	1,757,224	1,775,110	1,792,997	1,810,884	1,828,770	1,846,657	1,864,543	1,882,430	1,900,317	1,918,203	1,936,090	1,953,976	1,971,863	1,864,543
20	Total CIAC & Def Taxes	15,209,283	16,785,083	16,717,808	16,914,685	16,846,562	16,778,440	16,974,469	16,905,498	16,836,527	17,031,708	16,961,889	16,892,070	17,086,404	16,764,648
23	TOTAL EQUITY CAPITAL & LIABILITIES	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892







**Interlachen Lake/Park Manor
NET OPERATING INCOME**

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Schedule of Water Net Operating Income

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

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

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

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

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	81,717	253	81,969	2,166	84,135	0	84,135	36,094	120,229	B-4
2	Operation & Maintenance	58,896	2,340	61,236	11,347	72,583	13,561	86,145	533	86,678	B-5
3	Depreciation, net of CIAC Amort.,U&U	0	1,967	1,967	1,553	3,519	2,463	5,982	0	5,982	B-13
4	Amortization	0	0	0	1,402	1,402	0	1,402	0	1,402	B-3
5	Taxes Other Than Income	6,975	(197)	6,778	1,592	8,370	859	9,229	1,624	10,853	B-15
6	Provision for Income Taxes	6,113	(1,255)	4,858	(5,966)	(1,108)	(6,827)	(7,935)	12,641	4,706	C-1
7	OPERATING EXPENSES	71,983	2,856	74,839	9,927	84,767	10,057	94,823	14,798	109,621	
8	NET OPERATING INCOME	9,733	(2,603)	7,130	(7,761)	(631)	(10,057)	(10,688)	21,296	10,608	
9	RATE BASE	0	74,841	74,841	19,600	94,441	49,316	143,757		143,757	A-1
10	RATE OF RETURN	-		9.53%						7.38%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: B-2

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	18,799	(302)	18,497	209	18,707	0	18,707	33,513	52,220	B-4
2	Operation & Maintenance	23,542	273	23,815	1,997	25,811	10,994	36,805	495	37,300	B-6
3	Depreciation, net of CIAC Amort.,U&U	0	2,175	2,175	208	2,383	1,200	3,583	0	3,583	B-14
4	Amortization	0	0	0	185	185	0	185	0	185	B-3
5	Taxes Other Than Income	1,450	0	1,450	128	1,578	1,201	2,779	1,508	4,287	B-15
6	Provision for Income Taxes	(2,411)	(1,043)	(3,454)	(1,048)	(4,502)	(5,430)	(9,932)	12,063	2,131	C-1
7	OPERATING EXPENSES	22,581	1,405	23,986	1,470	25,455	7,966	33,421	14,066	47,487	
8	NET OPERATING INCOME	(3,782)	(1,707)	(5,489)	(1,260)	(6,749)	(7,966)	(14,714)	19,448	4,733	
9	RATE BASE	0	25,134	25,134	2,920	28,053	29,774	57,827		57,827	A-2
10	RATE OF RETURN	-		-21.84%						8.18%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005

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

Historical [X] Projected []

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2005				
1	A. REVENUES			E-2
2	To reconcile booked revenues with billing analysis			
3	TOTAL	253	(302)	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Materials & Supplies	Remove non-recurring hurricane expense from prior periods.	0	0
7	Contractual Services - Legal	2004 Accrual true up - Non-recurring	347	40
8	Contractual Services - Other	Remove non-recurring hurricane expense from prior periods.	0	0
9	Transportation Expenses	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	239	28
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	1,260	147
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	495	58
12	TOTAL	2,340	273	
13				
14	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
15	UPIS depreciation expense adjusted for PSC approved UPIS balances and PSC lives	4,377	2,194	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives	(2,278)	(19)	
17	TOTAL	2,099	2,175	
18		1,967		
19	D. AMORTIZATION			
20	-	0	0	
21	-	0	0	
22	TOTAL	0	0	
23				
24	E. TAXES OTHER THAN INCOME TAX			B-15
25	1. Payroll tax adjustment	0	0	
26	2. Property Tax adjustment for Future Use plant	(197)	0	
27	TOTAL	(197)	0	
28				
29	F. INCOME TAXES			
30	1. Income tax impact of the adjustments to per book income	(1,255)	(1,043)	C-1
31	TOTAL	(1,255)	(1,043)	
32				
33	TOTAL INCOME ADJUSTMENTS	3,241	1,102	
		3,109		

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical Projected

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

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

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2006				
1	A. REVENUES			E-2, E-13
2	Customer growth	2,166	209	
3	TOTAL	2,166	209	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	Adjustment for open positions	1,940	601
7	Salaries & Wages - Officers, Exec.	Adjustment for open positions	(70)	7
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits	759	1,064
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth and inflationary increases	(853)	116
10	Sludge Removal Expense	Adj. for upgraded plants, growth and inflationary increases	0	81
11	Purchased Power	Adj. for increase in cost due to storm damage recover surcharges and fuel charges	429	208
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges	90	439
13	Chemicals	Adj. for increase in chlorine costs	(51)	79
14	Materials & Supplies	Adj. for increase in spending to improvement and repairs that are not capital in nature.	1,388	(336)
15	Contractual Services - Engineering	Adj. for the cost of CCR's that were previously paid by the corporate office.	257	(221)
16	Contractual Services - Accounting	Adj. for the cost of setting up Sarbane-Oxley procedures, along with a reduction of cost for the process of the Annual Reports to the FPSC.	(2,078)	(132)
17	Contractual Services - Legal	Adj. to account for fees that were previously included in the corporate charges in the past.	2,402	253
18	Contractual Services - Mgmt. Fees	Adj. for several items (engineering, legal & acctg) that were previously recorded in Mgmt Fees that are now recorded on the proper lines.	(3,847)	(501)
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing.	(130)	40
20	Contractual Services - Other	Adj. for changes occurring due to moving the call center from Florida to Cary, NC	1,555	(331)
21	Rental of Building/Real Prop.	Change in the admin/operations office rent.	(55)	(4)
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is volatile from year to year.	(4)	110
23	Transportation Expenses	Adj. for the new procedure that transfers a portion of transportation cost to capital.	(2,284)	(319)
24	Insurance - Vehicle	Adj. for the new procedure that transfers a portion of transportation cost to capital.	(150)	(5)
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS	250	22
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions.	(167)	(14)
27	Insurance - Other	Adj. for volatile charges from year to year.	(94)	(18)
28	Advertising Expense	Adj. for additional advertising for open positions and customer notices for NOV's	(3)	(0)
29	Reg. Comm. Exp. - Rate Case Amort.	None	0	0
30	Reg. Comm. Exp. - Rate Case Other	None	0	0
31	Bad Debt Expense	Adj. for improved delinquencies	3,134	56
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines.	8,220	792
33	Non-recurring 2005 Bonus True-up		90	10
34	Purchased Power Rate Increase Pass Through		613	0
35	Non-recurring 2005 Miscellaneous Expense reclassifications		7	1
36	TOTAL	11,347	1,997	
37				
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements	1,697	208	
40	CIAC amortization adjusted for additional contributions	(144)	(0)	
41	TOTAL	1,553	208	
42				

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006 - continued
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
43	D. AMORTIZATION			
44	To record annual amortization of regulatory assets per PSC 2/27/06 Amendatory Order	1,402	185	
45	-	0	0	
46	TOTAL	1,402	185	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1. RAF on revenue from customer growth and rate index	97	9	
50	2. Payroll tax adjustment	162	51	
51	3. Property taxes associated with plant additions	1,447	67	
52	4. Property Tax adjustment for Future Use plant	(115)	0	
53	TOTAL	1,592	128	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	(5,966)	(1,048)	
57	TOTAL	(5,966)	(1,048)	
58				
59	TOTAL INCOME ADJUSTMENTS	12,093	1,679	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

Line No.	(1) Account No. and Name	(2) 2007 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2007 Dec	(14) Total Budgeted Annual
1	601 Salaries & Wages - Employees	1,336	1,124	1,219	1,213	1,079	1,212	1,282	1,452	1,424	1,450	1,442	1,262	15,495
2	603 Salaries & Wages - Officers, Exec.	31	15	22	22	12	22	27	40	38	40	39	26	333
3	604 Employee Pensions & Benefits	371	411	279	448	417	372	470	532	522	530	529	495	5,375
4	610 Purchased Water	489	241	353	345	188	345	426	624	592	623	613	403	5,244
5	615 Purchased Power	600	462	604	692	660	749	658	493	498	472	470	432	6,791
6	616 Fuel for Purchased Power	296	1	2	2	1	2	3	4	4	4	4	2	324
7	618 Chemicals	87	153	177	229	111	100	244	124	127	130	130	117	1,729
8	620 Materials & Supplies	113	111	1,197	16	192	99	685	209	211	201	200	190	3,425
9	631 Contractual Services - Engineering	74	71	72	72	71	72	73	18	19	18	18	16	595
10	632 Contractual Services - Accounting	103	274	188	187	92	187	196	113	113	106	105	82	1,744
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	2,771	2,775
12	634 Contractual Services - Mgmt. Fees	792	828	811	776	822	888	489	227	215	226	222	146	6,442
13	635 Contractual Services - Testing	231	116	36	126	200	126	135	191	191	185	184	162	1,885
14	636 Contractual Services - Other	420	200	226	651	167	226	1,772	384	377	376	372	300	5,469
15	641 Rental of Building/Real Prop.	32	16	23	22	12	22	28	41	38	40	40	26	341
16	642 Rental of Equipment	2	1	2	2	1	2	2	3	3	3	3	2	25
17	650 Transportation Expenses	502	455	453	254	34	85	170	114	108	114	112	74	2,475
18	656 Insurance - Vehicle	17	14	16	15	13	15	17	10	9	10	10	6	153
19	657 Insurance - General Liability	108	108	112	111	107	111	114	19	18	19	18	12	857
20	658 Insurance - Workman's Comp.	16	17	17	17	17	17	17	0	0	0	0	0	118
21	659 Insurance - Other	39	36	39	39	35	39	40	14	13	14	14	9	330
22	660 Advertising Expense	2	1	1	1	1	1	1	2	2	2	2	1	17
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	8	4	6	6	3,549	120	413	96	115	116	117	112	4,660
26	675 Miscellaneous Expense	304	46	67	65	36	65	81	2,277	2,321	2,185	2,183	2,143	11,774
27	TOTAL WATER O & M EXPENSES	5,973	4,705	5,922	5,312	7,817	4,879	7,343	6,986	6,957	6,864	6,826	8,792	78,376

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

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WVS
 Schedule Year Ended: 12/31/2005, 2006, 2007
 Historical [X] Projected [X]

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

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	701 Salaries & Wages - Employees	6,357	0	6,357	6,958	601	10	6,969	14,467	7,499	11	14,478
2	703 Salaries & Wages - Officers, Exec.	43	0	43	50	7	0	50	32	(19)	0	32
3	704 Employee Pensions & Benefits	1,369	0	1,369	2,433	1,064	0	2,433	2,832	399	0	2,832
4	710 Purchased Sewage Treatment	141	0	141	256	116	0	256	310	53	0	310
5	711 Sludge Removal Expense	6,476	0	6,476	6,557	81	0	6,557	7,832	1,275	0	7,832
6	715 Purchased Power	1,770	0	1,770	1,978	208	0	1,978	2,286	308	0	2,286
7	716 Fuel for Power Production	1	0	1	440	439	0	440	531	91	0	531
8	718 Chemicals	646	0	646	724	79	0	724	789	64	0	789
9	720 Materials & Supplies	799	0	799	463	(336)	0	463	544	81	0	544
10	731 Contractual Services - Engineering	363	0	363	142	(221)	0	142	156	14	0	156
11	732 Contractual Services - Accounting	256	0	256	124	(132)	0	124	130	6	0	130
12	733 Contractual Services - Legal	6	40	46	300	253	0	300	362	62	0	362
13	734 Contractual Services - Mgmt. Fees	1,004	0	1,004	503	(501)	0	503	578	74	0	578
14	735 Contractual Services - Testing	1,460	0	1,460	1,500	40	0	1,500	1,521	21	0	1,521
15	736 Contractual Services - Other	2,224	0	2,224	1,893	(331)	0	1,893	1,914	21	256	2,169
16	741 Rental of Building/Real Prop.	27	0	27	23	(4)	0	23	28	5	0	28
17	742 Rental of Equipment	13	0	13	123	110	0	123	148	26	0	148
18	750 Transportation Expenses	408	28	436	117	(319)	0	117	150	34	0	150
19	756 Insurance - Vehicle	26	0	26	22	(5)	0	22	25	3	0	25
20	757 Insurance - General Liability	52	0	52	74	22	0	74	83	9	0	83
21	758 Insurance - Workman's Comp.	39	0	39	25	(14)	0	25	27	2	0	27
22	759 Insurance - Other	39	0	39	21	(18)	0	21	21	0	0	21
23	760 Advertising Expense	0	0	0	0	(0)	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	588	588
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	147	147	202	56	0	202	151	(51)	0	151
27	775 Miscellaneous Expense	24	58	81	873	792	1	874	1,057	183	(23)	1,034
28	TOTAL SEWER O & M EXPENSES	23,542	273	23,815	25,800	1,986	11	25,811	35,973	10,162	832	36,805

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

Line No.	Account No. and Name	(1) 2005 Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) 2005 Dec	(13) Total Annual
1	701 Salaries & Wages - Employees	492	344	682	367	617	514	361	787	428	452	647	667	6,357
2	703 Salaries & Wages - Officers, Exec.	0	5	8	6	6	7	6	5	7	6	6	(19)	43
3	704 Employee Pensions & Benefits	62	65	87	75	80	127	120	178	193	160	180	42	1,369
4	710 Purchased Sewage Treatment	0	0	31	11	10	19	13	0	22	8	11	16	141
5	711 Sludge Removal Expense	428	528	490	494	998	477	1,000	0	596	949	483	33	6,476
6	715 Purchased Power	130	121	166	137	125	187	149	118	178	134	163	163	1,770
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	1
8	718 Chemicals	35	0	127	19	38	61	41	58	68	14	79	105	646
9	720 Materials & Supplies	0	0	6	2	72	4	2	63	131	136	187	195	799
10	731 Contractual Services - Engineering	0	0	1	0	0	0	0	0	0	56	0	304	363
11	732 Contractual Services - Accounting	0	5	13	8	8	70	49	15	34	14	18	21	256
12	733 Contractual Services - Legal	0	0	1	0	0	1	1	0	1	0	0	1	6
13	734 Contractual Services - Mgmt. Fees	0	50	118	83	93	98	85	83	82	88	114	110	1,004
14	735 Contractual Services - Testing	118	118	130	123	122	126	123	118	127	121	123	111	1,460
15	736 Contractual Services - Other	108	188	497	476	202	153	92	79	106	86	141	97	2,224
16	741 Rental of Building/Real Prop.	0	0	6	2	2	4	2	0	4	2	2	3	27
17	742 Rental of Equipment	0	0	3	1	1	2	1	0	2	1	1	1	13
18	750 Transportation Expenses	0	24	46	32	35	37	42	30	49	40	44	29	408
19	756 Insurance - Vehicle	0	2	3	2	2	3	2	2	3	2	2	2	26
20	757 Insurance - General Liability	0	4	6	5	5	5	4	5	4	5	5	5	52
21	758 Insurance - Workman's Comp.	0	3	4	3	3	4	4	3	4	3	3	4	39
22	759 Insurance - Other	0	3	4	3	3	4	4	3	4	3	3	4	39
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	0	0	5	2	2	3	2	0	4	1	2	3	24
28	TOTAL SEWER O & M EXPENSES	1,373	1,460	2,435	1,854	2,425	1,905	2,103	1,546	2,048	2,280	2,217	1,896	23,542

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total Annual	
1	701 Salaries & Wages - Employees	461	357	429	366	523	438	908	736	672	704	704	660	6958	
2	703 Salaries & Wages - Officers, Exec.	6	7	(3)	8	5	8	10	2	2	2	2	1	50	
3	704 Employee Pensions & Benefits	142	161	125	205	170	124	217	261	257	260	259	253	2,433	
4	710 Purchased Sewage Treatment	12	23	31	32	2	31	49	17	16	17	16	11	256	
5	711 Sludge Removal Expense	1,073	495	409	663	464	563	98	573	585	548	548	537	6,557	
6	715 Purchased Power	139	138	196	168	206	204	194	152	153	146	145	137	1,978	
7	716 Fuel for Power Production	21	40	53	55	4	54	84	28	27	28	28	18	440	
8	718 Chemicals	38	69	44	117	67	125	121	27	29	29	29	28	724	
9	720 Materials & Supplies	20	82	76	31	21	83	67	17	17	16	16	16	463	
10	731 Contractual Services - Engineering	71	6	8	9	1	8	13	5	5	5	5	4	142	
11	732 Contractual Services - Accounting	5	25	15	15	7	15	16	6	6	5	5	4	124	
12	733 Contractual Services - Legal	14	27	36	37	3	37	57	19	18	19	19	13	300	
13	734 Contractual Services - Mgmt. Fees	64	73	71	70	67	79	49	7	6	7	7	4	503	
14	735 Contractual Services - Testing	123	122	124	6	118	256	127	130	130	122	122	121	1,500	
15	736 Contractual Services - Other	76	79	80	142	77	82	404	194	199	186	186	186	1,893	
16	741 Rental of Building/Real Prop.	1	2	3	3	0	3	4	1	1	1	1	1	23	
17	742 Rental of Equipment	6	11	15	15	1	15	23	8	8	8	8	5	123	
18	750 Transportation Expenses	33	31	31	15	0	3	1	1	0	1	0	0	117	
19	756 Insurance - Vehicle	2	2	3	3	1	3	4	1	1	1	1	1	22	
20	757 Insurance - General Liability	10	10	10	10	9	10	11	1	1	1	1	0	74	
21	758 Insurance - Workman's Comp.	3	3	3	3	2	3	4	1	1	1	1	0	25	
22	759 Insurance - Other	3	3	3	3	3	3	3	0	0	0	0	0	21	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	2	4	5	5	0	5	8	34	35	35	35	34	202	
27	775 Miscellaneous Expense	3	0	0	0	0	0	0	178	182	170	170	170	873	
28	TOTAL SEWER O & M EXPENSES	2,328	1,774	1,766	1,982	1,753	2,152	2,473	2,395	2,350	2,312	2,308	2,205	25,800	

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	701 Salaries & Wages - Employees	1,181	1,211	1,231	1,234	1,153	1,233	1,280	1,192	1,190	1,192	1,192	1,176	14,467
2	703 Salaries & Wages - Officers, Exec.	2	3	4	4	0	4	6	2	2	2	2	1	32
3	704 Employee Pensions & Benefits	166	191	149	239	198	148	254	300	297	299	299	292	2,832
4	710 Purchased Sewage Treatment	15	28	37	38	3	38	59	20	19	20	20	13	310
5	711 Sludge Removal Expense	1,280	592	489	792	554	672	119	684	698	655	655	641	7,832
6	715 Purchased Power	160	161	227	196	236	236	227	175	176	168	167	157	2,286
7	716 Fuel for Power Production	25	49	64	66	5	65	101	34	33	34	34	22	531
8	718 Chemicals	41	75	48	128	74	136	132	30	32	32	32	31	789
9	720 Materials & Supplies	23	98	89	35	24	98	79	20	20	19	19	19	544
10	731 Contractual Services - Engineering	72	8	10	10	1	10	16	6	6	6	6	4	156
11	732 Contractual Services - Accounting	6	25	16	17	7	17	17	6	6	5	5	5	130
12	733 Contractual Services - Legal	17	33	43	45	3	44	69	23	22	23	23	15	362
13	734 Contractual Services - Mgmt. Fees	73	84	82	79	75	90	57	8	8	8	8	5	578
14	735 Contractual Services - Testing	125	124	126	7	120	258	130	129	132	124	124	122	1,521
15	736 Contractual Services - Other	77	81	81	143	78	83	408	197	202	188	188	187	1,914
16	741 Rental of Building/Real Prop.	1	3	3	3	0	3	5	2	2	2	2	1	28
17	742 Rental of Equipment	7	14	18	18	1	18	28	10	9	10	9	6	148
18	750 Transportation Expenses	43	40	39	20	0	3	2	1	1	1	1	0	150
19	756 Insurance - Vehicle	2	3	3	3	1	3	4	1	1	1	1	1	25
20	757 Insurance - General Liability	11	11	12	12	10	12	13	1	1	1	1	1	83
21	758 Insurance - Workman's Comp.	3	3	4	4	2	4	4	1	1	1	1	1	27
22	759 Insurance - Other	3	3	3	3	3	3	3	0	0	0	0	0	21
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	2	5	6	7	0	6	10	22	23	23	23	22	151
27	775 Miscellaneous Expense	4	0	0	0	0	0	0	215	220	206	206	206	1,057
28	TOTAL SEWER O & M EXPENSES	3,338	2,843	2,785	3,104	2,549	3,185	3,023	3,080	3,099	3,021	3,016	2,930	35,973

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: B-7

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	15,213	12,206	(3,007)	-19.77%
2	603	Salaries & Wages - Officers, Exec.	0	577	577	-
3	604	Employee Pensions & Benefits	4,977	3,276	(1,701)	-34.18%
4	610	Purchased Water	0	5,194	5,194	-
5	615	Purchased Power	2,677	5,470	2,793	104.34%
6	616	Fuel for Power Production	867	193	(674)	-77.76%
7	618	Chemicals	1,231	1,619	388	31.51%
8	620	Materials & Supplies	4,327	1,518	(2,809)	-64.93%
9	631	Contractual Services - Engineering	0	322	322	-
10	632	Contractual Services - Accounting	138	3,714	3,576	2591.21%
11	633	Contractual Services - Legal	346	351	5	1.59%
12	634	Contractual Services - Mgmt. Fees	0	9,428	9,428	-
13	635	Contractual Services - Testing	2,489	1,911	(578)	-23.21%
14	636	Contractual Services - Other	4,092	3,582	(510)	-12.46%
15	641	Rental of Building/Real Prop.	234	337	103	44.21%
16	642	Rental of Equipment	74	24	(50)	-67.11%
17	650	Transportation Expenses	6,727	4,246	(2,481)	-36.88%
18	656	Insurance - Vehicle	124	281	157	126.46%
19	657	Insurance - General Liability	263	530	267	101.71%
20	658	Insurance - Workman's Comp.	199	278	79	39.70%
21	659	Insurance - Other	33	389	356	1080.22%
22	660	Advertising Expense	77	17	(60)	-77.69%
23	666	Reg. Comm. Exp. - Rate Case Amort.	906	0	(906)	-100.00%
24	667	Reg. Comm. Exp. - Other	264	0	(264)	-100.00%
25	670	Bad Debt Expense	423	4,242	3,819	902.84%
26	675	Miscellaneous Expense	4,489	1,529	(2,960)	-65.94%
27	TOTAL WATER O & M EXPENSES		<u>50,170</u>	<u>61,236</u>	<u>11,066</u>	<u>22.06%</u>
28	Total Customers (ERCs)		264.5	273.5	9.0	3.40%
29	Consumer Price Index - U					<u>10.31%</u>
30	Growth Plus Inflation					<u>14.06%</u>

Supporting Schedules: B-5, F-8

Analysis of Rate Case Expense

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments
1	Aqua Utilities Florida, Inc.			351,388	Corp. Charges	
2	Aqua Utilities Florida, Inc.			1,275	Copies	
3	Aqua Utilities Florida, Inc.			4,385	Postage	
4	Aqua Utilities Florida, Inc.			68,106	Payroll	
5	Aqua Utilities Florida, Inc.			648	Temp. Agency	
6	Aqua Utilities Florida, Inc.			78,770	Legal	
7	Aqua Utilities Florida, Inc.			856	Travel	
8	Aqua Utilities Florida, Inc.			182,426	Consulting	
9	Rutledge, Ecenia, Purnell & Hoffman			8,712	Legal	
10	Abel, Band, Russel			1,260	Legal	
11	Ward, Mullen, Franceski	Tim Ward, Lee Mullen, Dan Franceski		370,000	Consulting	
12	FL PSC	FL PSC		9,000	Filing Fee	
13	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal	
14	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies	
15	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White		425,000	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.
16	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.
17	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)
18	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)
19						
20	Total			<u>1,845,725</u>		

Estimate Through PAA [] or Commission Hearing [X]

	(A) Total	(B) Water		(C)		(D) Sewer		(E)	
		Allocation % Pct (ERC)	Allocated Amount						
a Amortization of Rate Case Expense:									
b									
c Prior Unamortized Rate Case Expense	0	1.094%	0			0.127%	0		
d									
e Subtotal Prior Cases	0		0				0		
f									
g Current rate Case Expense	1,845,725	1.094%	20,188			0.127%	2,353		
h									
i Total Projected Rate Case Expense	1,845,725		20,188				2,353		
j									
k Amortization Period in Years:	4								
l Annual Amortization	461,431		5,047				588		
m									
n Method of Allocation Between Systems: (Provide Calculation)									

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

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

Allocation of Expenses

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages (Note A)				(8) Allocation Method	(9) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.76%	0.08%		0.85%	Customers *	577	43		620
2	604 / 704	Pensions & Benefits	0.76%	0.08%		0.85%	Customers *	3,276	1,369		4,645
3	632 / 732	Contractual Services - Acctg	0.76%	0.08%		0.85%	Customers *	3,714	256		3,970
4	633 / 733	Contractual Services - Legal	0.76%	0.08%		0.85%	Customers *	351	46		398
5	634 / 734	Contractual Services - Mgmt.	0.76%	0.08%		0.85%	Customers *	9,428	1,004		10,432
6	641 / 741	Rental of Building/Real Prop.	0.76%	0.08%		0.85%	Customers *	337	27		364
7	656 / 756	Insurance - Vehicle	0.76%	0.08%		0.85%	Customers *	281	26		307
8	657 / 757	Insurance - General Liability	0.76%	0.08%		0.85%	Customers *	530	52		583
9	658 / 758	Insurance - Work. Comp.	0.76%	0.08%		0.85%	Customers *	278	39		317
10	659 / 759	Insurance - Other	0.76%	0.08%		0.85%	Customers *	389	39		428
11	675 / 775	Miscellaneous Expense	0.76%	0.08%		0.85%	Customers *	1,529	81		1,611

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

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

Allocation of Expenses

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [X] Projected [X]

Schedule: B-12
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line	(2) Acct. No.	(3) Description	(4) (5) (6) (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) (10) (11) Amounts Allocated			(12) Total
			Water	Sewer	Other	Total		Water	Sewer	Other	
1	603 / 703	Salaries - Officers	0.76%	0.08%		0.85%	Customers *	507	50		557
2	604 / 704	Pensions & Benefits	0.76%	0.08%		0.85%	Customers *	4,035	2,433		6,468
3	632 / 732	Contractual Services - Acctg	0.76%	0.08%		0.85%	Customers *	1,636	124		1,760
4	633 / 733	Contractual Services - Legal	0.76%	0.08%		0.85%	Customers *	2,753	300		3,053
5	634 / 734	Contractual Services - Mgmt.	0.76%	0.08%		0.85%	Customers *	5,581	503		6,085
6	641 / 741	Rental of Building/Real Prop.	0.76%	0.08%		0.85%	Customers *	282	23		305
7	656 / 756	Insurance - Vehicle	0.76%	0.08%		0.85%	Customers *	131	22		153
8	657 / 757	Insurance - General Liability	0.76%	0.08%		0.85%	Customers *	781	74		855
9	658 / 758	Insurance - Work. Comp.	0.76%	0.08%		0.85%	Customers *	111	25		136
10	659 / 759	Insurance - Other	0.76%	0.08%		0.85%	Customers *	296	21		317
11	675 / 775	Miscellaneous Expense	0.76%	0.08%		0.85%	Customers *	9,756	874		10,630

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

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

Allocation of Expenses

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.69%	0.08%		0.77%	ERCs *	333	32		364
2	604 / 704	Pensions & Benefits	0.69%	0.08%		0.77%	ERCs *	5,375	2,832		8,207
3	632 / 732	Contractual Services - Acctg	0.69%	0.08%		0.77%	ERCs *	1,744	130		1,875
4	633 / 733	Contractual Services - Legal	0.69%	0.08%		0.77%	ERCs *	2,775	362		3,137
5	634 / 734	Contractual Services - Mgmt.	0.69%	0.08%		0.77%	ERCs *	6,442	578		7,020
6	641 / 741	Rental of Building/Real Prop.	0.69%	0.08%		0.77%	ERCs *	341	28		368
7	656 / 756	Insurance - Vehicle	0.69%	0.08%		0.77%	ERCs *	153	25		177
8	657 / 757	Insurance - General Liability	0.69%	0.08%		0.77%	ERCs *	857	83		940
9	658 / 758	Insurance - Work. Comp.	0.69%	0.08%		0.77%	ERCs *	118	27		145
10	659 / 759	Insurance - Other	0.69%	0.08%		0.77%	ERCs *	330	21		351
11	666 / 766	Rate Case Amort	1.09%	0.13%		1.22%	ERCs	5,047	588		5,635
12	675 / 775	Miscellaneous Expense	0.69%	0.08%		0.77%	ERCs *	11,577	1,034		12,611

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

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

Net Depreciation Expense - Water

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

Schedule: B-13
 Page: 1 of 3
 Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	0	0	0	100.00%	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	0	154	154	100.00%	154
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0
10	307.2 Wells & Springs	0	83	83	100.00%	83
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2 Supply Mains	0	0	0	100.00%	0
13	310.2 Power Generation Equipment	0	1,208	1,208	100.00%	1,208
14	311.2 Pumping Equipment	0	247	247	100.00%	247
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
22	TRANSMISSION & DISTRIBUTION PLANT					
23	303.4 Land & Land Rights	0	0	0	100.00%	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0
25	311.4 Pumping Equipment	0	254	254	100.00%	254
26	330.4 Distr. Reservoirs & Standpipes	0	630	630	100.00%	630
27	331.4 Transm. & Distribution Mains	0	916	916	69.93%	641
28	333.4 Services	0	53	53	100.00%	53
29	334.4 Meters & Meter Installations	0	720	720	100.00%	720
30	335.4 Hydrants	0	0	0	69.93%	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENERAL PLANT					
34	303.5 Land & Land Rights	0	0	0	100.00%	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51 Computer Equipment	0	111	111	100.00%	111
38	341.5 Transportation Equipment	0	0	0	100.00%	0
39	342.5 Stores Equipment	0	0	0	100.00%	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0
43	346.5 Communication Equipment	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0
46	TOTAL DEPRECIATION EXPENSE	0	4,377	4,377		4,101
	Composite U&U Rate				93.70%	
47	(LESS) AMORTIZATION OF CIAC	0	(2,278)	(2,278)		(2,134)
48	NET DEPRECIATION EXPENSE - WATER	0	2,099	2,099		1,967
49	Net Depr Expense Used & Useful	0				

Net Depreciation Expense - Water

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

Schedule: B-13
 Page: 2 of 3
 Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	0	0	0	100.00%	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	162	0	162	100.00%	162	8
8	305.2 Collect. & Impound Reservoirs	216	0	216	100.00%	216	216
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	83	0	83	100.00%	83	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	0	0	0	100.00%	0	0
13	310.2 Power Generation Equipment	1,208	0	1,208	100.00%	1,208	0
14	311.2 Pumping Equipment	799	0	799	100.00%	799	551
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	254	0	254	100.00%	254	0
26	330.4 Distr. Reservoirs & Standpipes	681	0	681	100.00%	681	51
27	331.4 Transm. & Distribution Mains	1,000	0	1,000	70.37%	704	63
28	333.4 Services	150	0	150	100.00%	150	97
29	334.4 Meters & Meter Installations	603	0	603	100.00%	603	(117)
30	335.4 Hydrants	0	0	0	70.37%	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	813	0	813	100.00%	813	702
38	341.5 Transportation Equipment	107	0	107	100.00%	107	107
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	18	0	18	100.00%	18	18
42	TOTAL DEPRECIATION EXPENSE	6,094	0	6,094		5,798	1,697
43	Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	(2,395)	0	(2,395)	95.14%	(2,278)	(144)
44	NET DEPRECIATION EXPENSE - WATER	3,699	0	3,699		3,519	1,553

Net Depreciation Expense - Water

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

Schedule: B-13
 Page: 3 of 3
 Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2007 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	0	0	0	100.00%	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	231	0	231	100.00%	231	68
8	305.2 Collect. & Impound Reservoirs	324	0	324	100.00%	324	108
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	83	0	83	100.00%	83	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	0	0	0	100.00%	0	0
13	310.2 Power Generation Equipment	1,208	0	1,208	100.00%	1,208	0
14	311.2 Pumping Equipment	799	0	799	100.00%	799	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	254	0	254	100.00%	254	0
26	330.4 Distr. Reservoirs & Standpipes	1,243	0	1,243	100.00%	1,243	562
27	331.4 Transm. & Distribution Mains	1,201	0	1,201	70.82%	850	147
28	333.4 Services	150	0	150	100.00%	150	0
29	334.4 Meters & Meter Installations	701	0	701	100.00%	701	98
30	335.4 Hydrants	0	0	0	70.82%	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	2,270	0	2,270	100.00%	2,270	1,456
38	341.5 Transportation Equipment	161	0	161	100.00%	161	54
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5 Other Tangible Plant	27	0	27	100.00%	27	9
42	TOTAL DEPRECIATION EXPENSE	8,650	0	8,650		8,299	2,502
	Composite NU&U Rate				95.95%		
43	(LESS) AMORTIZATION OF CIAC	(2,414)	0	(2,414)		(2,317)	(39)
44	NET DEPRECIATION EXPENSE - WATER	6,235	0	6,235		5,982	2,463

Net Depreciation Expense - Sewer

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

Schedule: B-14
 Page: 1 of 3
 Preparer: Jack Schreyer

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

Line No.	Account No. and Name	Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(1) 2005 Per Books	(5) Utility Adjustments	(6) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0	0	100.00%	0
3	352.1 Franchises	0	0	0	100.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	100.00%	0
7	354.2 Structures & Improvements	0	139	139	100.00%	139
8	355.2 Power Generation Equipment	0	0	0	100.00%	0
9	360.2 Collection Sewers - Force	0	0	0	100.00%	0
10	361.2 Collection Sewers - Gravity	0	307	307	100.00%	307
11	362.2 Special Collecting Structures	0	0	0	100.00%	0
12	363.2 Services to Customers	0	1	1	100.00%	1
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0	0	0	100.00%	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0
20	370.3 Receiving Wells	0	84	84	100.00%	84
21	371.3 Pumping Equipment	0	596	596	100.00%	596
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	0
25	354.4 Structures & Improvements	0	0	0	100.00%	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0
27	380.4 Treatment & Disposal Equipment	0	804	804	100.00%	804
28	381.4 Plant Sewers	0	0	0	100.00%	0
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
31	RECLAIMED WATER TREATMENT PLANT					
32	353.5 Land & Land Rights	0	0	0	100.00%	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0
35	371.5 Pumping Equipment	0	0	0	100.00%	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0
38	381.5 Plant Sewers	0	0	0	100.00%	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0
40	RECLAIMED WATER DISTRIBUTION PLANT					
41	352.6 Franchises	0	0	0	100.00%	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0
45	366.6 Reuse Services	0	0	0	100.00%	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT					
51	353.7 Land & Land Rights	0	0	0	100.00%	0
52	354.7 Structures & Improvements	0	250	250	100.00%	250
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0
54	390.71 Computer Equipment	0	12	12	100.00%	12
55	391.7 Transportation Equipment	0	0	0	100.00%	0
56	392.7 Stores Equipment	0	0	0	100.00%	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0
60	396.7 Communication Equipment	0	0	0	100.00%	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0
63	TOTAL DEPRECIATION EXPENSE	0	2,194	2,194		2,194
	Composite NU&U Rate				100.00%	
64	(LESS) AMORTIZATION OF CIAC	0	(19)	(19)		(19)
65	NET DEPRECIATION EXPENSE - SEWER	0	2,175	2,175		2,175
66	Net Depr Expense Used & Useful	0				

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [] Projected [X]

Schedule: B-14
 Page: 2 of 3
 Preparer: Jack Schreyer

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)	(10)
		Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year	
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense				
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	
3	352.1 Franchises	0	0	0	100.00%	0	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	
7	354.2 Structures & Improvements	144	0	144	100.00%	144	5	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	
9	360.2 Collection Sewers - Force	55	0	55	100.00%	55	55	
10	361.2 Collection Sewers - Gravity	323	0	323	100.00%	323	16	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	
12	363.2 Services to Customers	1	0	1	100.00%	1	0	
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	
20	370.3 Receiving Wells	62	0	62	100.00%	62	(22)	
21	371.3 Pumping Equipment	672	0	672	100.00%	672	76	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	
25	354.4 Structures & Improvements	0	0	0	100.00%	0	0	
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	
27	380.4 Treatment & Disposal Equipment	806	0	806	100.00%	806	1	
28	381.4 Plant Sewers	0	0	0	100.00%	0	0	
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	100.00%	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	
52	354.7 Structures & Improvements	250	0	250	100.00%	250	(0)	
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	
54	390.71 Computer Equipment	89	0	89	100.00%	89	77	
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	
63	TOTAL DEPRECIATION EXPENSE	2,402	0	2,402		2,402	208	
	Composite NU&U Rate				100.00%			
64	(LESS) AMORTIZATION OF CIAC	(19)	0	(19)		(19)	(0)	
65	NET DEPRECIATION EXPENSE - SEWER	2,383	0	2,383		2,383	208	

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

Line No.	Account No. and Name	Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year
		(1) 2007 Year Expense	(5) Utility Adjustments	(6) Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	100.00%	0	0
3	352.1 Franchises	0	0	0	100.00%	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0
7	354.2 Structures & Improvements	210	0	210	100.00%	210	66
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0
9	360.2 Collection Sewers - Force	82	0	82	100.00%	82	27
10	361.2 Collection Sewers - Gravity	546	0	546	100.00%	546	223
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0
12	363.2 Services to Customers	1	0	1	100.00%	1	0
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0
20	370.3 Receiving Wells	51	0	51	100.00%	51	(11)
21	371.3 Pumping Equipment	1,408	0	1,408	100.00%	1,408	736
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0
25	354.4 Structures & Improvements	0	0	0	100.00%	0	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0
27	380.4 Treatment & Disposal Equipment	806	0	806	100.00%	806	(0)
28	381.4 Plant Sewers	0	0	0	100.00%	0	0
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0
38	381.5 Plant Sewers	0	0	0	100.00%	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6 Franchises	0	0	0	100.00%	0	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0
45	366.6 Reuse Services	0	0	0	100.00%	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
50	GENERAL PLANT						
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0
52	354.7 Structures & Improvements	250	0	250	100.00%	250	(0)
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0
54	390.71 Computer Equipment	249	0	249	100.00%	249	160
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0
60	396.7 Communication Equipment	0	0	0	100.00%	0	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0
63	TOTAL DEPRECIATION EXPENSE	3,602	0	3,602		3,602	1,200
	Composite NU&U Rate				100.00%		
64	(LESS) AMORTIZATION OF CIAC	(19)	0	(19)		(19)	(0)
65	NET DEPRECIATION EXPENSE - SEWER	3,583	0	3,583		3,583	1,200

Taxes Other Than Income

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
Water							
1	Test Year (2005) Per Books	3,689	1,058	2,228		6,975	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 8.82%			(197)		(197)	
5	Total Test Year Adjustments	0	0	(197)	0	(197)	
6	Adjusted Test Year (2005)	3,689	1,058	2,031	0	6,778	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	97				97	E-13
9	Payroll Tax Adjustment		162			162	B-5
10	Plant in Service Adjustment			1,447		1,447	A-5
11	Non-U&U Adjustment @ 7.96%			(115)		(115)	
12	Total 2006 Adjustments	97	162	1,332	0	1,592	
13	Adjusted Intermed. Year (2006)	3,786	1,221	3,363	0	8,370	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		98			98	B-5
17	Plant in Service Adjustment			822		822	A-5
18	Non-U&U Adjustment @ 7.38%			(61)		(61)	
19	Total 2007 Adjustments	0	98	762	0	859	
20	Adjusted Projected Rate Year (2007)	3,786	1,318	4,125	0	9,229	
21	RAFs Assoc. with Revenue Increase	1,624				1,624	B-3
22	Total Projected Rate Year (2007)	5,410	1,318	4,125	0	10,853	
Sewer							
23	Test Year (2005) Per Books	832	530	88		1,450	B-4, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 0.00%			0		0	
27	Total Test Year Adjustments	0	0	0	0	0	
28	Adjusted Test Year (2005)	832	530	88	0	1,450	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	9				9	E-2
31	Payroll Tax Adjustment		51			51	B-6
32	Plant in Service Adjustment			67		67	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	9	51	67	0	128	
35	Adjusted Intermed. Year (2006)	842	581	155	0	1,578	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		620			620	B-6
39	Plant in Service Adjustment			581		581	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	620	581	0	1,201	
42	Adjusted Projected Rate Year (2007)	842	1,201	736	0	2,779	
43	RAFs Assoc. with Revenue Increase	1,508				1,508	B-3
44	Total Projected Rate Year (2007)	2,350	1,201	736	0	4,287	

Recap Schedules: B-1, B-2

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







**Interlachen Lake/Park Manor
TAX SCHEDULES**

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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: C-1

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) 2005 Year End Per Books	(3) 2005 Utility Adjustments	(4) 2005 Year End Adjusted	(5) 2006 Utility Adjustments	(6) 2006 Year End Adjusted	(7) 2007 Utility Adjustments	(8) 2007 Year End Adjusted	Supporting Schedules
Water									
1	Current Tax Expense	6,113	(2,202)	3,910	(5,391)	(1,480)	(6,827)	(8,307)	C-2
2	Deferred Income Tax Expense	0	948	948	(576)	372	0	372	C-5
3	ITC Realized This Year	0	0	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
6	Total Income Tax Expense	<u>6,113</u>	<u>(1,255)</u>	<u>4,858</u>	<u>(5,966)</u>	<u>(1,108)</u>	<u>(6,827)</u>	<u>(7,935)</u>	
Sewer									
7	Current Tax Expense	(2,411)	(1,282)	(3,693)	(903)	(4,596)	(5,430)	(10,026)	C-2
8	Deferred Income Tax Expense	0	239	239	(145)	94	0	94	C-5
9	ITC Realized This Year	0	0	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
12	Total Income Tax Expense	<u>(2,411)</u>	<u>(1,043)</u>	<u>(3,454)</u>	<u>(1,048)</u>	<u>(4,502)</u>	<u>(5,430)</u>	<u>(9,932)</u>	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

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

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

Line No.	(1) Description	(2)			(3)			(4)	(5)			(6)			(7)	(8)
		Water			Sewer				Per Books			2005				
		12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	12/31/05	12/31/05	Supporting Schedules
		Per Books	Adjustments	Adjusted												
1	Taxable Operating Income before Interest	15,846	(3,858)	11,988	(6,193)	(2,750)	(8,943)									B-1, B-2
2	Less: Interest Charges	0	(1,624)	(1,624)	0	(574)	(574)									C-3
3	Taxable Income	15,846	(5,481)	10,365	(6,193)	(3,324)	(9,517)									
4	Schedule M Adjustments															
5	Permanent Differences	-	0	0	-	0	0									C-4
6	Timing Differences	0	2,457	2,457	619	0	619									C-5
7	Total Schedule M Adjustments	0	2,457	2,457	619	0	619									
8	Taxable Income Before State Taxes	15,846	(7,938)	7,908	(6,812)	(3,324)	(10,137)									
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%									
10																
11																
12	State Income Taxes	872	(437)	435	(375)	(183)	(558)									
13	Federal Taxable Income	14,974	(5,045)	9,930	(5,818)	(3,141)	(8,960)									
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%									
15	Federal Income Taxes	5,241	(1,766)	3,475	(2,036)	(1,100)	(3,136)									
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0									C-7
17	Current Federal Income Taxes	5,241	(1,766)	3,475	(2,036)	(1,100)	(3,136)									
18	Summary:															
19	Current State Income Tax	872	(437)	435	(375)	(183)	(558)									
20	Current Federal Income Tax	5,241	(1,766)	3,475	(2,036)	(1,100)	(3,136)									
21	Total Current Income Tax Expense (To C-1)	6,113	(2,202)	3,910	(2,411)	(1,282)	(3,693)									

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/06
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(3) Water		(4) 12/31/06 Adjusted	(6) Sewer		(8) Supporting Schedules	
		(2) 12/31/05 Adjusted	2006 Adjustments		(5) 12/31/05 Adjusted	2006 Adjustments		(7) 12/31/06 Adjusted
1	Taxable Operating Income before Interest	11,988	(13,728)	(1,740)	(8,943)	(2,308)	(11,251)	B-1, B-2
2	Less: Interest Charges	(1,624)	(385)	(2,008)	(574)	(67)	(641)	C-3
3	Taxable Income	10,365	(14,113)	(3,748)	(9,517)	(2,375)	(11,892)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	2,457	(1,493)	964	619	(376)	243	C-5
7	Total Schedule M Adjustments	2,457	(1,493)	964	619	(376)	243	
8	Taxable Income Before State Taxes	7,908	(12,620)	(4,712)	(10,137)	(1,998)	(12,135)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	435	(694)	(259)	(558)	(110)	(667)	
13	Federal Taxable Income	9,930	(13,419)	(3,489)	(8,960)	(2,265)	(11,224)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	3,475	(4,697)	(1,221)	(3,136)	(793)	(3,928)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	3,475	(4,697)	(1,221)	(3,136)	(793)	(3,928)	
18	Summary:							
19	Current State Income Tax	435	(694)	(259)	(558)	(110)	(667)	
20	Current Federal Income Tax	3,475	(4,697)	(1,221)	(3,136)	(793)	(3,928)	
21	Total Current Income Tax Expense (To C-1)	3,910	(5,391)	(1,480)	(3,693)	(903)	(4,596)	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/07
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(2)		(3)		(4)		(5)		(6)		(7) 12/31/07 Adjusted	(8) Supporting Schedules
		12/31/06 Adjusted	2007 Adjustments	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2007 Adjustments	2007 Adjustments	12/31/07 Adjusted				
1	Taxable Operating Income before Interest	(1,740)	(16,884)	(16,884)	(18,623)	(11,251)	(13,395)	(13,395)	(24,646)				B-1, B-2
2	Less: Interest Charges	(2,008)	(814)	(814)	(2,822)	(641)	(680)	(680)	(1,321)				C-3
3	Taxable Income	(3,748)	(17,697)	(17,697)	(21,445)	(11,892)	(14,076)	(14,076)	(25,967)				
4	Schedule M Adjustments												
5	Permanent Differences	0	0	0	0	0	0	0	0				C-4
6	Timing Differences	964	0	0	964	243	0	0	243				C-5
7	Total Schedule M Adjustments	964	0	0	964	243	0	0	243				
8	Taxable Income Before State Taxes	(4,712)	(17,697)	(17,697)	(22,409)	(12,135)	(14,076)	(14,076)	(26,210)				
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%				
10													
11													
12	State Income Taxes	(259)	(973)	(973)	(1,232)	(667)	(774)	(774)	(1,442)				
13	Federal Taxable Income	(3,489)	(16,724)	(16,724)	(20,213)	(11,224)	(13,301)	(13,301)	(24,526)				
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%				
15	Federal Income Taxes	(1,221)	(5,853)	(5,853)	(7,074)	(3,928)	(4,656)	(4,656)	(8,584)				
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0				C-7
17	Current Federal Income Taxes	(1,221)	(5,853)	(5,853)	(7,074)	(3,928)	(4,656)	(4,656)	(8,584)				
18	Summary:												
19	Current State Income Tax	(259)	(973)	(973)	(1,232)	(667)	(774)	(774)	(1,442)				
20	Current Federal Income Tax	(1,221)	(5,853)	(5,853)	(7,074)	(3,928)	(4,656)	(4,656)	(8,584)				
21	Total Current Income Tax Expense (To C-1)	(1,480)	(6,827)	(6,827)	(8,307)	(4,596)	(5,430)	(5,430)	(10,026)				

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending: 12/31/05
 Historical [X] Projected []

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

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

Line No.	(1) Description	(2) Water			(4)	(5) Sewer			(7) Supporting Schedules
		(3) 2005 Per Books	2005 Adjustments	2005 Adjusted		(6) 2005 Per Books	2005 Adjustments	2005 Adjusted	
1	Interest on Long-Term Debt	0	1,469	1,469	Note*	0	574	574	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	154	154		0	0	0	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	<u>0</u>	<u>1,624</u>	<u>1,624</u>		<u>0</u>	<u>574</u>	<u>574</u>	

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	74,841		25,134	
Weighted Cost of Long Term Debt (D-1)	1.96%	1,469	2.28%	574
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		1,469		574

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending: 12/31/06
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		2005 Adjusted	Water 2006 Adjustments	2006 Adjusted	2005 Adjusted	Sewer 2006 Adjustments	2006 Adjusted	
1	Interest on Long-Term Debt	1,469	385	1,854	574	67	641	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	0	(0)	0	Note*
4	Other Interest Expense	154	0	154	0	0	0	
5	Less: AFUDC	0	0	0	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	<u>1,624</u>	<u>385</u>	<u>2,008</u>	<u>574</u>	<u>67</u>	<u>641</u>	

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

* Note: Calculations for utility adjusted interest:

	Water			Sewer		
Rate Base (Sch. A-1, A-2)		94,441			28,053	
Weighted Cost of Long Term Debt (D-1)	1.96%	1,854		2.26%	641	
Weighted Cost of Short Term Debt (D-1)	0.00%	0		0.00%	0	
Adjusted Interest on Debt		<u>1,854</u>			<u>641</u>	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending: 12/31/07
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Description	(3) Water			(4) 2007	(5) 2006	(6) Sewer		(7) 2007	(8) Supporting Schedules
		2006 Adjusted	2007 Adjustments	2007 Adjusted			2006 Adjusted	2007 Adjustments		
1	Interest on Long-Term Debt	1,854	968	2,822	Note*	641	680	1,321	Note*	
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0		
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*	
4	Other Interest Expense	154	0	154		0	0	0		
5	Less: AFUDC	0	0	0		0	0	0		
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7	
7	Total Used For Tax Calculation	<u>2,008</u>	<u>968</u>	<u>2,976</u>		<u>641</u>	<u>680</u>	<u>1,321</u>		

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)											
Balances From Sch. D-1	Amount	Ratio	Water			Sewer			Total Weighted Cost	Debt Only Weighted Cost	
			Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost			
8 Long-Term Debt			Not Applicable			Not Applicable					
9 Short-Term Debt			Not Applicable			Not Applicable					
10 Preferred Stock			Not Applicable			Not Applicable					
11 Common Equity			Not Applicable			Not Applicable					
12 Total											
13 ITC (from D-1, Line 7)											
14 Weighted Debt Cost (From Line 12)											
15 Interest Adjustment (To Line 6)											

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	143,757		57,827	
Weighted Cost of Long Term Debt (D-1)	2.06%	2,822	2.32%	1,321
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>2,822</u>		<u>1,321</u>

Book/Tax Differences - Permanent

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007

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

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

Line No.	(1) Description	(2) Amount 2005	(3) Amount 2006	(4) Amount 2007
WATER				
1				
2	None			
3				
4	Total	<u>0</u>	<u>0</u>	<u>0</u>
SEWER				
5				
6	None			
7				
8	Total	<u>0</u>	<u>0</u>	<u>0</u>

Deferred Income Tax Expense

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05
 Historical [X] Projected []

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

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Supporting Schedules
			Water			Sewer			
		12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted		
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):								
1	Tax Depreciation & Amortization	0	2,605	2,605	128	2,175	2,303		
2	Book Depreciation & Amortization	0	2,099	2,099	0	2,175	2,175	B-13,14	
3	Difference	0	506	506	128	0	128		
4	Other Timing Differences (Itemize):								
5	Bad Debt	0	761	761	192	0	192		
6	Regulatory Assets	0	683	683	172	0	172		
7	All Other	0	0	0	0	0	0		
8	Total Timing Differences (To C-2)	0	2,457	2,457	619	0	619		
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
10	State Deferred Taxes	0	135	135	34	0	34		
11	Timing Differences for Federal Taxes	0	2,321	2,321	585	0	585		
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
13	Federal Deferred Taxes	0	812	812	205	0	205		
14	Total Deferred Taxes (to C-1)	0	948	948	239	0	239		

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year Ending 12/31/06

Historical [] Projected [X]

Schedule: C-5

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Water			Sewer		
		12/31/05	2006	12/31/06	12/31/05	2006	12/31/06	Supporting	
		Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules	
Timing Differences:									
1	Tax Depreciation & Amortization	2,605	1,576	4,181	2,303	201	2,504		
2	Book Depreciation & Amortization	2,099	1,600	3,699	2,175	208	2,383	B-13,14	
3	Difference	506	(24)	482	128	(6)	121		
4	Other Timing Differences (Itemize):								
5	Bad Debt	761	(761)	0	192	(192)	0		
6	Regulatory Assets	683	(683)	0	172	(172)	0		
7	All Other	0	0	0	0	0	0		
8	Total Timing Differences (To C-2)	2,457	(1,493)	964	619	(376)	243		
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
10	State Deferred Taxes	135	(82)	53	34	(21)	13		
11	Timing Differences for Federal Taxes	2,321	(1,411)	911	585	(356)	230		
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
13	Federal Deferred Taxes	812	(494)	319	205	(125)	80		
14	Total Deferred Taxes (to C-1)	948	(576)	372	239	(145)	94		

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: C-5

Docket No. 060368-WS

Page: 3 of 3

Test Year Ending 12/31/07

Preparer: Jack Schreyer

Historical [] Projected [X]

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

(1) Line No. Description	(2)		(3)	(4)	(5)		(6)	(7)	(8)
	12/31/06 Adjusted	2007 Adjustments	Water 2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2006 Adjustments	Sewer 2006 Adjustments	12/31/07 Adjusted	Supporting Schedules
Timing Differences:									
1 Tax Depreciation & Amortization	4,181	2,536		6,717	2,504	1,200		3,704	
2 Book Depreciation & Amortization	3,699	2,536		6,235	2,383	1,200		3,583	B-13,14
3 Difference	482	0		482	121	0		121	
4 Other Timing Differences (Itemize):									
5 Bad Debt	0	0		0	0	0		0	
6 Regulatory Assets	0	0		0	0	0		0	
7 All Other	0	0		0	0	0		0	
8 Total Timing Differences (To C-2)	964	0		964	243	0		243	
9 State Tax Rate	5.5%			5.5%	5.5%			5.5%	
10 State Deferred Taxes	53	0		53	13	0		13	
11 Timing Differences for Federal Taxes	911	0		911	230	0		230	
12 Federal Tax Rate	35.0%			35.0%	35.0%			35.0%	
13 Federal Deferred Taxes	319	0		319	80	0		80	
14 Total Deferred Taxes (to C-1)	372	0		372	94	0		94	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: C-6

Docket No. 060368-WS

Page: 1 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(6) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(5) State	(5) Federal	(7) Total	(9) State	(9) Federal	(10) Total
WATER										
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	443	2,653	3,096				443	2,653	3,096
4	2006	551	3,301	3,852				551	3,301	3,852
5	2007	659	3,949	4,608				659	3,949	4,608
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	48	291	339				48	291	339
9	2006	60	362	422				60	362	422
10	2007	72	433	505				72	433	505

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007

Schedule: C-6
 Page: 2 of 3
 Preparer: Jack Schreyer

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

		(1)	(2)	(3)	(4)
		Account No. 28306 Deferred State Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance	
WATER					
1	2003	0	0	0	
2	2004	0	0	0	
3	2005	0	443	443	
4	2006	443	108	551	
5	2007	551	108	659	
SEWER					
6	2003	0	0	0	
7	2004	0	0	0	
8	2005	0	48	48	
9	2006	48	12	60	
10	2007	60	12	72	

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: C-6

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

Line No.	(1) Year	(2) Beginning Balance	Account No. 28305 Deferred Federal Tax Liability		(4) Ending Balance
			(3) Current Year Change	(4) Ending Balance	
WATER					
1	2003	0	0	0	0
2	2004	0	0	0	0
3	2005	0	2,653	2,653	2,653
4	2006	2,653	648	3,301	3,301
5	2007	3,301	648	3,949	3,949
SEWER					
6	2003	0	0	0	0
7	2004	0	0	0	0
8	2005	0	291	291	291
9	2006	291	71	362	362
10	2007	362	71	433	433

Investment Tax Credits - Analysis

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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

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

(1)	(2)	8% ITC				(7)	(8)	10% ITC				(12)	(13)
		Amount Realized		Amortization				Amount Realized		Amortization			
Line No.	Beginning Year	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	
1	NONE						NONE						

Investment Tax Credits - Company Policies

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: C-7

Docket No. 060368-WS

Page: 3 of 4

Test Year Ending 12/31/05

Preparer: Jack Schreyer

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

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: C-7

Docket No. 060368-WS

Page: 4 of 4

Test Year Ending 12/31/05

Preparer: Jack Schreyer

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

NONE

Parent's Debt Information

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007

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

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

Line No.	(1) Description	(2) Average Amount	(3) % of Total	(4) Cost Rate	(5) Cost	(6) Supporting Schedules
2005						
1	-					
2	-					
2006						
3	Note	4,731,000	100.00%	6.00%	283,860	D-5
4	-					
2007						
5	Note	20,501,000	100.00%	6.00%	1,230,060	D-5
6	-					

Income Tax Returns

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 060368-WS
Test Year Ending 12/31/05

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

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

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

Miscellaneous Tax Information**Florida Public Service Commission****Interlachen Lake/Park Manor**
Docket No. 060368-WS
Test Year Ending 12/31/05Schedule: C-10
Page: 1 of 1
Preparer: Jack Schreyer

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

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







Interlachen Lake/Park Manor
CAPITAL SCHEDULES

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



Schedule of Requested Cost of Capital

13 Month Average balance
Interlachen Lake/Park Manor
Docket No. 060368-WS
 Test Year Ending: 12/31/05
 Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1
 Page: 1 of 3
 Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
WATER							
1	Long-Term Debt	24,487	32.72%	6.00%	1.96%	1,469	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	36,730	49.08%	10.12%	4.97%	3,717	D-2
5	Customer Deposits	2,572	3.44%	6.00%	0.21%	154	D-2
6	Accumulated Deferred Income Taxes	11,052	14.77%	0.00%	0.00%	0	D-2
7	Total	<u>74,841</u>	<u>100.00%</u>		<u>7.14%</u>	<u>5,341</u>	
SEWER							
8	Long-Term Debt	9,569	38.07%	6.00%	2.28%	574	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	14,354	57.11%	10.12%	5.78%	1,453	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	1,211	4.82%	0.00%	0.00%	0	D-2
14	Total	<u>25,134</u>	<u>100.00%</u>		<u>8.06%</u>	<u>2,027</u>	

Schedule of Requested Cost of Capital

13 Month Average balance
Interlachen Lake/Park Manor
Docket No. 060368-WS
 Test Year Ending: 12/31/06
 Historical [] Projected [X]

Florida Public Service Commission

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

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

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
WATER							
1	Long-Term Debt	30,879	32.70%	6.00%	1.96%	1,853	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	46,318	49.04%	10.12%	4.96%	4,687	D-2
5	Customer Deposits	2,572	2.72%	6.00%	0.16%	154	D-2
6	Accumulated Deferred Income Taxes	14,672	15.54%	0.00%	0.00%	0	D-2
7	Total	<u>94,441</u>	<u>100.00%</u>		<u>7.09%</u>	<u>6,694</u>	
SEWER							
8	Long-Term Debt	10,578	37.71%	6.00%	2.26%	635	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	15,868	56.56%	10.12%	5.72%	1,606	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	1,607	5.73%	0.00%	0.00%	0	D-2
14	Total	<u>28,053</u>	<u>100.00%</u>		<u>7.99%</u>	<u>2,241</u>	

Schedule of Requested Cost of Capital

13 Month Average balance
Interlachen Lake/Park Manor
Docket No. 060368-WS
 Test Year Ending: 12/31/07
 Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1
 Page: 3 of 3
 Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
WATER						
1	Long-Term Debt	49,361	34.34%	6.00%	2.06%	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	D-2
4	Common Stock	74,041	51.50%	10.12%	5.21%	D-2
5	Customer Deposits	2,572	1.79%	6.00%	0.11%	D-2
6	Accumulated Deferred Income Taxes	17,784	12.37%	0.00%	0.00%	D-2
7	Total	<u>143,757</u>	<u>100.00%</u>		<u>7.38%</u>	<u>10,609</u>
SEWER						
8	Long-Term Debt	22,352	38.65%	6.00%	2.32%	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	D-2
11	Common Stock	33,527	57.98%	10.12%	5.87%	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	D-2
13	Accumulated Deferred Income Taxes	1,948	3.37%	0.00%	0.00%	D-2
14	Total	<u>57,827</u>	<u>100.00%</u>		<u>8.19%</u>	<u>4,734</u>

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance
Interlachen Lake/Park Manor
Docket No. 060368-WS
 Test Year Ending: 12/31/05
 Historical [X] Projected []

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

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

Line No.	Class of Capital	(1)	(2)	(3) (4) (5) Reconciliation Adjustments			(6)	(7)
		Average Test Year	Specific	(Explain)	Pro rata *	To Requested Rate Base	Supporting Schedules	
Water								
1	Long-Term Debt		0			24,487	24,487	D-5
2	Short-Term Debt		0				0	D-4
3	Preferred Stock		0				0	D-3
4	Common Stock		61,217			(24,487)	36,730	
5	Customer Deposits		2,572				2,572	D-7
6	Accumulated Deferred Income Taxes		11,052				11,052	
7	Total		<u>74,841</u>			<u>0</u>	<u>74,841</u>	A-1
Sewer								
8	Long-Term Debt		0			9,569	9,569	D-5
9	Short-Term Debt		0				0	D-4
10	Preferred Stock		0				0	D-3
11	Common Stock		23,923			(9,569)	14,354	
12	Customer Deposits		0				0	
13	Accumulated Deferred Income Taxes		1,211				1,211	
14	Total		<u>25,134</u>			<u>0</u>	<u>25,134</u>	A-2

* List corresponding adjustments to rate base below:

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

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year Ending: 12/31/06

Historical [] Projected [X]

Schedule: D-2

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) - (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			(3) Specific	(4) (Explain)	(5) Pro rata *		
Water							
1	Long-Term Debt	30,879				30,879	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	46,318				46,318	
5	Customer Deposits	2,572				2,572	D-7
6	Accumulated Deferred Income Taxes	14,672				14,672	
7	Total	<u>94,441</u>			<u>0</u>	<u>94,441</u>	A-1
Sewer							
8	Long-Term Debt	10,578				10,578	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	15,868				15,868	
12	Customer Deposits	0				0	D-7
13	Accumulated Deferred Income Taxes	1,607				1,607	
14	Total	<u>28,053</u>			<u>0</u>	<u>28,053</u>	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Interlachen Lake/Park Manor**Docket No. 060368-WS**

Test Year Ending: 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-2

Page: 3 of 3

Preparer: Jack Schreyer

Explanation: Provide a reconciliation of the average basis capital structure to requested rate base.

Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	(1) Average Test Year	(2) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			(3) Specific	(4) (Explain)	(5) Pro rata *		
Water							
1	Long-Term Debt	49,361				49,361	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	74,041				74,041	
5	Customer Deposits	2,572				2,572	D-7
6	Accumulated Deferred Income Taxes	17,784				17,784	
7	Total	<u>143,757</u>			<u>0</u>	<u>143,757</u>	A-1
Sewer							
8	Long-Term Debt	22,352				22,352	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	33,527				33,527	
12	Customer Deposits	0				0	D-7
13	Accumulated Deferred Income Taxes	1,948				1,948	
14	Total	<u>57,827</u>			<u>0</u>	<u>57,827</u>	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: D-3

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

Utility [X] or Parent [X]

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

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

1

There is no Preferred Stock for this subsidiary nor its parent

Cost of Short-Term Debt

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: D-4

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

Utility [X] or Parent [X]

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

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

Cost of Long-Term Debt

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006, 2007
 Utility [X] or Parent []

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

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

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

1

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006 & 2007
 Utility [] or Parent [X]

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate Years of Life	Issue Date Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc. (Prem) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Interest Cost (Coupon Rate) x Col(4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/ (4)-(6)-(7))
2005												
1	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-
2006												
3	Note -	6.00% 10/31/06 -	20,501,000	4,731,000	-	-	-	-	-	283,860	283,860	6.00%
4	-	-	-	-	-	-	-	-	-	-	-	-
				<u>4,731,000</u>								
2007												
5	Note -	6.00% 10/31/06 -	20,501,000	20,501,000	-	-	-	-	-	1,230,060	1,230,060	6.00%
6	-	-	-	-	-	-	-	-	-	-	-	-
				<u>20,501,000</u>								

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended December 31 of:
 Historical 2005, Projected 2006, 2007
 Utility or Parent

Schedule: D-6
 Page: 1 of 2
 Preparer: <name>

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

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

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year Ending:

Historical 2005, Projected 2006 & 2007

Utility [] or Parent [X]

Schedule: D-6

Page: 2 of 2

Preparer: Jack Schreyer

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

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

1 The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: D-7

Docket No. 060368-WS

Page: 1 of 1

Test Year Ending: 12/31/05

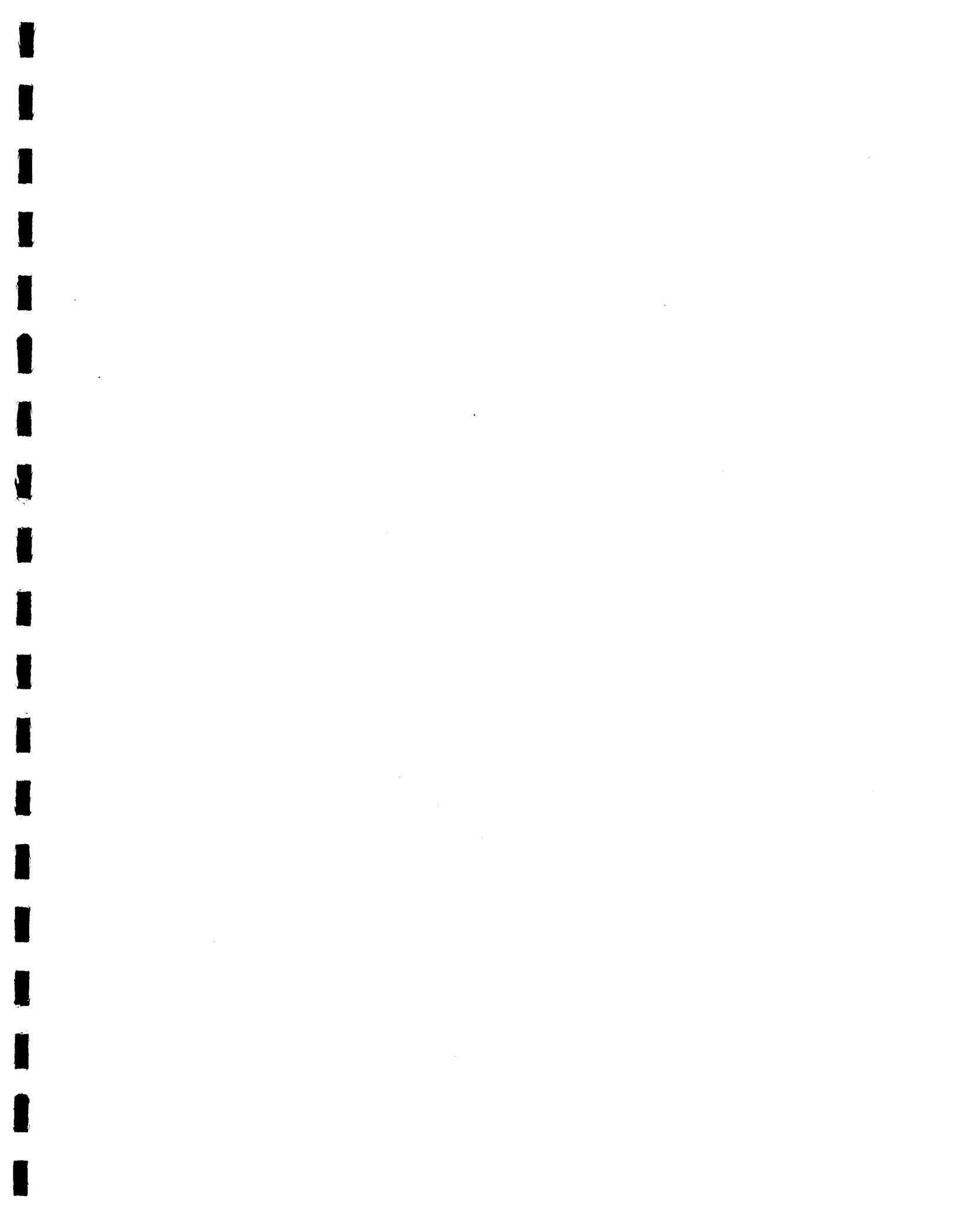
Preparer: Jack Schreyer

Utility [X] or Parent []

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Jan-05	2,445	88	0	2,533
2	Feb-05	2,533	132	(88)	2,577
3	Mar-05	2,577	132	(22)	2,687
4	Apr-05	2,687	132	(132)	2,687
5	May-05	2,687	66	(22)	2,731
6	Jun-05	2,731	59	(280)	2,510
7	Jul-05	2,510	88	(44)	2,554
8	Aug-05	2,554	154	(265)	2,443
9	Sep-05	2,443	206	(116)	2,533
10	Oct-05	2,533	88	(140)	2,481
11	Nov-05	2,481	88	(44)	2,525
12	Dec-05	2,525	358	(280)	2,603
13	Average				<u>2,572</u>
14		Water Allocated at		100%	<u>2,572</u>
15		Sewer Allocated at		0%	<u>0</u>







**Interlachen Lake/Park Manor
RATES SCHEDULES**

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Rate Schedule - Water

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007
 Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	9.96	10.05		10.25	9.59	17.58
3	3/4"	14.95	15.09		15.39	14.39	26.38
4	1"	24.89	25.13		25.64	23.98	43.96
5	1-1/2"	49.81	50.28		51.29	47.97	87.92
6	2"	79.69	80.45		82.07	76.76	140.67
7	3"	159.37	160.89		164.14	153.52	281.35
8	4"	249.02	251.39		256.46	239.87	439.60
9	6"	498.05	502.79		512.93	479.76	879.21
10	8"	796.87	804.46		820.69	767.61	1,406.73
11	10"	1,145.51	1,156.42		1,179.75	1,103.45	2,022.18
12	Gallonge charge, Block 1	3.77	3.81		3.89	3.64	4.54
13	Block 2	-	-		-	-	5.68
14	Block 3	-	-		-	-	-
15	Commerical						
16	5/8" X 3/4"	9.96	10.05		10.25	9.59	17.58
17	3/4"	14.95	15.09		15.39	14.39	26.38
18	1"	24.89	25.13		25.64	23.98	43.96
19	1-1/2"	49.81	50.28		51.29	47.97	87.92
20	2"	79.69	80.45		82.07	76.76	140.67
21	3"	159.37	160.89		164.14	153.52	281.35
22	4"	249.02	251.39		256.46	239.87	439.60
23	6"	498.05	502.79		512.93	479.76	879.21
24	8"	796.87	804.46		820.69	767.61	1,406.73
25	10"	1,145.51	1,156.42		1,179.75	1,103.45	2,022.18
26	Gallonge charge	3.77	3.81		3.89	3.64	4.54
27	Multi-Family						
28	5/8" X 3/4"	9.96	10.05		10.25	9.59	17.58
29	3/4"	14.95	15.09		15.39	14.39	26.38
30	1"	24.89	25.13		25.64	23.98	43.96
31	1-1/2"	49.81	50.28		51.29	47.97	87.92
32	2"	79.69	80.45		82.07	76.76	140.67
33	3"	159.37	160.89		164.14	153.52	281.35
34	4"	249.02	251.39		256.46	239.87	439.60
35	6"	498.05	502.79		512.93	479.76	879.21
36	8"	796.87	804.46		820.69	767.61	1,406.73
37	10"	1,145.51	1,156.42		1,179.75	1,103.45	2,022.18
38	Gallonge charge	3.77	3.81		3.89	3.64	4.54
39	Fire Protection						
40	2"	6.65	6.71		6.85	6.41	35.17
41	3"	13.28	13.41		13.68	12.80	70.34
42	4"	20.75	20.95		21.37	19.99	109.90
43	6"	41.49	41.89		42.74	39.98	219.80
44	8"	66.40	67.03		68.38	63.96	351.68
45	10"	95.46	96.37		98.31	91.95	505.55

Rate Schedule - Sewer

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007
 Water [] or Sewer [X]

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

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	29.25	29.53		29.80	49.76	62.36
3	3/4"	29.25	29.53		29.80	49.76	93.55
4	1"	29.25	29.53		29.80	49.76	155.91
5	1-1/2"	29.25	29.53		29.80	49.76	311.82
6	2"	29.25	29.53		29.80	49.76	498.92
7	3"	29.25	29.53		29.80	49.76	997.83
8	4"	29.25	29.53		29.80	49.76	1,559.11
9	6"	29.25	29.53		29.80	49.76	3,118.23
10	8"	29.25	29.53		29.80	49.76	4,989.16
11	10"	29.25	29.53		29.80	49.76	7,171.92
12	Gallonage cap (gallons)	6,000	6,000		6,000	6,000	6,000
13	Gallonage Charge, Capped Usage	5.84	5.90		5.95	9.93	22.16
14							
15	Commerical						
16	5/8" X 3/4"	29.25	29.53		29.80	49.76	62.36
17	3/4"	43.85	44.28		44.68	74.60	93.55
18	1"	73.11	73.82		74.49	124.38	155.91
19	1-1/2"	146.21	147.63		148.97	248.74	311.82
20	2"	233.94	236.22		238.36	398.00	498.92
21	3"	467.89	472.44		476.72	796.00	997.83
22	4"	731.08	738.19		744.88	1,243.76	1,559.11
23	6"	1,462.13	1,476.35		1,489.73	2,487.47	3,118.23
24	8"	2,339.42	2,362.17		2,383.58	3,979.96	4,989.16
25	10"	3,362.91	3,395.62		3,426.40	5,721.21	7,171.92
26	Gallonage charge	7.00	7.07		7.13	11.91	26.59
27	Multi-Family						
28	5/8" X 3/4"	29.25	29.53		29.80	49.76	62.36
29	3/4"	43.85	44.28		44.68	74.60	93.55
30	1"	73.11	73.82		74.49	124.38	155.91
31	1-1/2"	146.21	147.63		148.97	248.74	311.82
32	2"	233.94	236.22		238.36	398.00	498.92
33	3"	467.89	472.44		476.72	796.00	997.83
34	4"	731.08	738.19		744.88	1,243.76	1,559.11
35	6"	1,462.13	1,476.35		1,489.73	2,487.47	3,118.23
36	8"	2,339.42	2,362.17		2,383.58	3,979.96	4,989.16
37	10"	3,362.91	3,395.62		3,426.40	5,721.21	7,171.92
38	Gallonage charge	7.00	7.07		7.13	11.91	26.59
39	Flat Rate						
40	Resid'l Wastwater Only (RWO)	48.45	48.92		49.36	82.42	130.96
41	Reuse per Sprinkler Head	-	-		-	-	-
42	Reuse Flate Rate	-	-		-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 060368-WS

Schedule: E-2w
Page: 1 of 3
Preparer: Jack Schreyer

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

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	3,245	12,326	Split Yr	32,539	10.25	33,261	NA	17.58	57,047
3	3/4"	0	0	Split Yr	0	15.39	0	NA	26.38	0
4	1"	0	0	Split Yr	0	25.64	0	NA	43.96	0
5	1-1/2"	0	0	Split Yr	0	51.29	0	NA	87.92	0
6	2"	0	0	Split Yr	0	82.07	0	NA	140.67	0
7	3"	0	0	Split Yr	0	164.14	0	NA	281.35	0
8	4"	0	0	Split Yr	0	256.46	0	NA	439.60	0
9	Gallorage									
10	Block 1	-	12,326	Split Yr	46,836	3.89	47,948	9,812	4.54	44,546
11	Block 2	-		Split Yr	0	-	0	2,514	5.68	14,280
12	Block 3	-		Split Yr	0	-	0	0	-	0
13	Total Residential	<u>3,245</u>	<u>12,326</u>		<u>79,376</u>		<u>81,209</u>	<u>12,326</u>		<u>115,873</u>
14	Average Bill				<u>24.46</u>		<u>25.03</u>			<u>35.71</u>
15	Commerical									
16	5/8" X 3/4"	48	239	Split Yr	481	10.25	492	NA	17.58	844
17	3/4"	0	0	Split Yr	0	15.39	0	NA	26.38	0
18	1"	0	0	Split Yr	0	25.64	0	NA	43.96	0
19	1-1/2"	0	0	Split Yr	0	51.29	0	NA	87.92	0
20	2"	0	0	Split Yr	0	82.07	0	NA	140.67	0
21	3"	0	0	Split Yr	0	164.14	0	NA	281.35	0
22	4"	0	0	Split Yr	0	256.46	0	NA	439.60	0
23	Gallorage									
24	Block 1	-	239	Split Yr	908	3.89	930	0	4.54	1,085
25										
26										
27	Total Commercial	<u>48</u>	<u>239</u>		<u>1,390</u>		<u>1,422</u>	<u>0</u>		<u>1,929</u>
28	Average Bill				<u>28.95</u>		<u>29.62</u>			<u>40.19</u>
29	Multi-Family									
30	5/8" X 3/4"	0	0	Split Yr	0	10.25	0	NA	17.58	0
31	3/4"	0	0	Split Yr	0	15.39	0	NA	26.38	0
32	1"	0	0	Split Yr	0	25.64	0	NA	43.96	0
33	1-1/2"	0	0	Split Yr	0	51.29	0	NA	87.92	0
34	2"	0	0	Split Yr	0	82.07	0	NA	140.67	0
35	3"	0	0	Split Yr	0	164.14	0	NA	281.35	0
36	4"	0	0	Split Yr	0	256.46	0	NA	439.60	0
37	Gallorage									
38	Block 1	-	0	Split Yr	0	3.89	0	0	4.54	0
39										
40										
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
43	Fire Protection									
44	2"	0	NA	Split Yr	0	6.85	0	NA	35.17	0
45	3"	0	NA	Split Yr	0	13.68	0	NA	70.34	0
46	4"	0	NA	Split Yr	0	21.37	0	NA	109.90	0
47	6"	0	NA	Split Yr	0	42.74	0	NA	219.80	0
48	8"	0	NA	Split Yr	0	68.38	0	NA	351.68	0
49	10"	0	NA	Split Yr	0	98.31	0	NA	505.55	0
50										
51										
52										
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
55	Subtotal				<u>80,765</u>		<u>82,631</u>			<u>117,802</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				1,204		1,204			1,998
59	Total Revenue				<u>81,969</u>		<u>83,835</u>			<u>119,800</u>
60	Booked Revenue				<u>81,717</u>					
61	Difference				253 =	0.3%				
62										
63										

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Period: 1/1/05 - 4/14/05
 Water [X] or Sewer []

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	809	3,141	9.96	8,058
3	3/4"	0	0	14.95	0
4	1"	0	0	24.89	0
5	1-1/2"	0	0	49.81	0
6	2"	0	0	79.69	0
7	3"	0	0	159.37	0
8	4"	0	0	249.02	0
9	Gallongage				
10	Block 1	-	3,141	3.77	11,842
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	Total Residential	<u>809</u>	<u>3,141</u>		<u>19,899</u>
14	Average Bill				<u>24.60</u>
15	Commerical				
16	5/8" X 3/4"	12	58	9.96	120
17	3/4"	0	0	14.95	0
18	1"	0	0	24.89	0
19	1-1/2"	0	0	49.81	0
20	2"	0	0	79.69	0
21	3"	0	0	159.37	0
22	4"	0	0	249.02	0
23					
24	Gallongage	-	58	3.77	219
25		-	-	-	0
26		-	-	-	0
27	Total Commercial	<u>12</u>	<u>58</u>		<u>338</u>
28	Average Bill				<u>28.18</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	9.96	0
31	3/4"	0	0	14.95	0
32	1"	0	0	24.89	0
33	1-1/2"	0	0	49.81	0
34	2"	0	0	79.69	0
35	3"	0	0	159.37	0
36	4"	0	0	249.02	0
37					
38	Gallongage	-	0	3.77	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	6.65	0
45	2"	0	NA	13.28	0
46	3"	0	NA	20.75	0
47	4"	0	NA	41.49	0
48	6"	0	NA	66.40	0
49	8"	0	NA	95.46	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
55	Subtotal				<u>20,237</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Period: 4/15/05 - 12/31/05
 Water or Sewer

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	2,436	9,185	10.05	24,482
3	3/4"	0	0	15.09	0
4	1"	0	0	25.13	0
5	1-1/2"	0	0	50.28	0
6	2"	0	0	80.45	0
7	3"	0	0	160.89	0
8	4"	0	0	251.39	0
9	<i>Gallonage</i>				
10	Block 1	-	9,185	3.81	34,995
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	Total Residential	<u>2,436</u>	<u>9,185</u>		<u>59,477</u>
14	Average Bill				<u>24.42</u>
15	Commerical				
16	5/8" X 3/4"	36	181	10.05	362
17	3/4"	0	0	15.09	0
18	1"	0	0	25.13	0
19	1-1/2"	0	0	50.28	0
20	2"	0	0	80.45	0
21	3"	0	0	160.89	0
22	4"	0	0	251.39	0
23	<i>Gallonage</i>				
24		-	181	3.81	690
25		-	-	-	0
26		-	-	-	0
27	Total Commercial	<u>36</u>	<u>181</u>		<u>1,051</u>
28	Average Bill				<u>29.21</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	10.05	0
31	3/4"	0	0	15.09	0
32	1"	0	0	25.13	0
33	1-1/2"	0	0	50.28	0
34	2"	0	0	80.45	0
35	3"	0	0	160.89	0
36	4"	0	0	251.39	0
37	<i>Gallonage</i>				
38		-	0	3.81	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	Fire Protection				
44	1"	0	NA	6.71	0
45	2"	0	NA	13.41	0
46	3"	0	NA	20.95	0
47	4"	0	NA	41.89	0
48	6"	0	NA	67.03	0
49	8"	0	NA	96.37	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
	Subtotal				<u>60,528</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: E-2s

Docket No. 060368-WS

Page: 1 of 3

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

Preparer: Jack Schreyer

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Proposed Usage	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	323	1,159	Split Yr	9,516	29.80	9,625		62.36	20,142
3	3/4"	0	0	Split Yr	0	29.80	0		93.55	0
4	1"	0	0	Split Yr	0	29.80	0		155.91	0
5	1-1/2"	0	0	Split Yr	0	29.80	0		311.82	0
6	2"	0	0	Split Yr	0	29.80	0		498.92	0
7	3"	0	0	Split Yr	0	29.80	0		997.83	0
8	4"	0	0	Split Yr	0	29.80	0		1,559.11	0
9	Gallorage cap (gallons)		none							
10	Capped Usage	-	1,159	Split Yr	6,821	5.95	6,896	1,159	22.16	25,683
11	Usage Above Cap	-	381					381		
12										
13	Total Residential	<u>323</u>	<u>1,540</u>		<u>16,336</u>		<u>16,521</u>			<u>45,826</u>
14	Average Bill				<u>50.58</u>		<u>51.15</u>			<u>141.88</u>
15	Commercial									
16	5/8" X 3/4"	36	156	Split Yr	1,061	29.80	1,073		62.36	2,245
17	3/4"	0	0	Split Yr	0	44.68	0		93.55	0
18	1"	0	0	Split Yr	0	74.49	0		155.91	0
19	1-1/2"	0	0	Split Yr	0	148.97	0		311.82	0
20	2"	0	0	Split Yr	0	238.36	0		498.92	0
21	3"	0	0	Split Yr	0	476.72	0		997.83	0
22	4"	0	0	Split Yr	0	744.88	0		1,559.11	0
23										
24	Gallorage	-	156	Split Yr	1,100	7.13	1,112		26.59	4,148
25	Total Commercial	<u>36</u>	<u>156</u>		<u>2,161</u>		<u>2,185</u>			<u>6,393</u>
26	Average Bill				<u>60.03</u>		<u>60.70</u>			<u>177.58</u>
27	Multi-Family									
28	5/8" X 3/4"	0	0	Split Yr	0	29.80	0		62.36	0
29	3/4"	0	0	Split Yr	0	44.68	0		93.55	0
30	1"	0	0	Split Yr	0	74.49	0		155.91	0
31	1-1/2"	0	0	Split Yr	0	148.97	0		311.82	0
32	2"	0	0	Split Yr	0	238.36	0		498.92	0
33	3"	0	0	Split Yr	0	476.72	0		997.83	0
34	4"	0	0	Split Yr	0	744.88	0		1,559.11	0
35										
36	Gallorage	-	0	Split Yr	0	7.13	0		26.59	0
37	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
38	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
39	Flat Rate									
40	Res. Wastewater Only	0	NA	Split Yr	0	-	0		130.96	0
41	Sprinkler Heads	0	NA	Split Yr	0	-	0		-	0
42	Reuse	0	NA	Split Yr	0	-	0		-	0
43	Total Flat Rate - Other				<u>0</u>		<u>0</u>			<u>0</u>
44	Subtotal				<u>18,497</u>		<u>18,707</u>			<u>52,219</u>
45	Unbilled Revenues				0		0			-
46	Guaranteed Revenues				0		0			-
47	Misc. Service Charge				0		0			0
48	Total Revenue				<u>18,497</u>		<u>18,707</u>			<u>52,219</u>
49	Booked Revenue				<u>18,799</u>					
50	Difference				<u>(302)</u>	=	-1.6%			
51					0					
52					0		0.0%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Period: 1/1/05 - 4/14/05
 0

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	81	291	29.25	2,369
3	3/4"	0	0	29.25	0
4	1"	0	0	29.25	0
5	1-1/2"	0	0	29.25	0
6	2"	0	0	29.25	0
7	3"	0	0	29.25	0
8	4"	0	0	29.25	0
9	Gallongage cap				
10	Capped Usage	-	291	5.84	1,699
11	Usage Above Cap	-			
12					
13	Total Residential	<u>81</u>	<u>291</u>		<u>4,069</u>
14	Average Bill				<u>0.00</u>
15	Commerical				
16	5/8" X 3/4"	9	36	29.25	263
17	3/4"	0	0	43.85	0
18	1"	0	0	73.11	0
19	1-1/2"	0	0	146.21	0
20	2"	0	0	233.94	0
21	3"	0	0	467.89	0
22	4"	0	0	731.08	0
23					
24	Gallongage	-	36	7.00	252
25	Total Commercial	<u>9</u>	<u>36</u>		<u>515</u>
26	Average Bill				<u>0.00</u>
27	Multi-Family				
28	5/8" X 3/4"	0	0	29.25	0
29	3/4"	0	0	43.85	0
30	1"	0	0	73.11	0
31	1-1/2"	0	0	146.21	0
32	2"	0	0	233.94	0
33	3"	0	0	467.89	0
34	4"	0	0	731.08	0
35					
36	Gallongage	-	0	7.00	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>-</u>
39	Flat Rate				
40	Res. Wastewater Only	0	NA	-	0
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				<u>0</u>
44	Subtotal				<u>4,584</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Period: 4/15/05 - 12/31/05
 0

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	Residential				
2	5/8" X 3/4"	242	868	29.53	7,146
3	3/4"	0	0	29.53	0
4	1"	0	0	29.53	0
5	1-1/2"	0	0	29.53	0
6	2"	0	0	29.53	0
7	3"	0	0	29.53	0
8	4"	0	0	29.53	0
9	Gallonage cap				
10	Capped Usage	-	868	5.90	5,121
11	Usage Above Cap	-			
12					
13	Total Residential	<u>242</u>	<u>868</u>		<u>12,267</u>
14	Average Bill				<u>50.69</u>
15	Commerical				
16	5/8" X 3/4"	27	120	29.53	797
17	3/4"	0	0	44.28	0
18	1"	0	0	73.82	0
19	1-1/2"	0	0	147.63	0
20	2"	0	0	236.22	0
21	3"	0	0	472.44	0
22	4"	0	0	738.19	0
23					
24	Gallonage	-	120	7.07	848
25	Total Commercial	<u>27</u>	<u>120</u>		<u>1,646</u>
26	Average Bill				<u>60.95</u>
27	Multi-Family				
28	5/8" X 3/4"	0	0	29.53	0
29	3/4"	0	0	44.28	0
30	1"	0	0	73.82	0
31	1-1/2"	0	0	147.63	0
32	2"	0	0	236.22	0
33	3"	0	0	472.44	0
34	4"	0	0	738.19	0
35					
36	Gallonage	-	0	7.07	0
37	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>-</u>
39	Flat Rate				
40	Res. Wastewater Only	0	NA	-	0
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				<u>0</u>
44	Subtotal				<u>13,913</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: E-3

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan-05	241	1	0	0	0	242
2	Feb-05	239	1	0	0	0	240
3	Mar-05	244	1	0	0	0	245
4	Apr-05	244	1	0	0	0	245
5	May-05	243	1	0	0	0	244
6	Jun-05	243	1	0	0	0	244
7	Jul-05	243	1	0	0	0	244
8	Aug-05	240	1	0	0	0	241
9	Sep-05	240	1	0	0	0	241
10	Oct-05	241	1	0	0	0	242
11	Nov-05	239	1	0	0	0	240
12	Dec-05	240	1	0	0	0	241
13	Total Water	2,897	12	0	0	0	2,909

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
14	Jan-05	27	3	0	0	0	30
15	Feb-05	27	3	0	0	0	30
16	Mar-05	27	3	0	0	0	30
17	Apr-05	27	3	0	0	0	30
18	May-05	27	3	0	0	0	30
19	Jun-05	26	3	0	0	0	29
20	Jul-05	26	3	0	0	0	29
21	Aug-05	27	3	0	0	0	30
22	Sep-05	26	3	0	0	0	29
23	Oct-05	26	3	0	0	0	29
24	Nov-05	26	3	0	0	0	29
25	Dec-05	26	3	0	0	0	29
26	Total Sewer	318	36	0	0	0	354

Miscellaneous Service Charges

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: E-4

Docket No. 060368-WS

Page: 1 of 1

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

Preparer: Jack Schreyer

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

WATER

Line No.	(1) Type Charge	(2) Present		(4) Proposed	
		Bus. Hrs.	(3) After Hrs.	Bus. Hrs.	(5) After Hrs.
1	Initial Connection	15.00	15.00	24.00	31.00
2	Normal Reconnect	15.00	15.00	24.00	31.00
3	Violation Reconnect	-	-	48.00	62.00
4	Premises Visit	-	-	24.00	31.00
5	Insufficient Funds	10.00	-	21.00	-
6	Late Payment Fees	-	-	-	-

SEWER

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

Derivation of charges

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

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

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

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: E-5

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
1	Jan-05	75	0	0	0	0	75
2	Feb-05	120	0	0	0	20	140
3	Mar-05	90	0	0	0	20	110
4	Apr-05	60	0	0	0	20	80
5	May-05	149	0	0	0	0	149
6	Jun-05	45	0	0	0	20	65
7	Jul-05	75	0	0	0	20	95
8	Aug-05	150	0	0	0	0	150
9	Sep-05	75	0	0	0	20	95
10	Oct-05	75	0	0	0	20	95
11	Nov-05	45	0	0	0	0	45
12	Dec-05	105	0	0	0	0	105
13	Total Water	<u>1,064</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>140</u>	<u>1,204</u>
14	Annual Events	71	0	0	0	14	
15	2006 Rate	15	15	0	0	10	
16	2006 Revenue	1,064	0	0	0	140	1,204
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	1,704	0	0	0	294	1,998
SEWER							
19	Jan-05	0	0	0	0	0	0
20	Feb-05	0	0	0	0	0	0
21	Mar-05	0	0	0	0	0	0
22	Apr-05	0	0	0	0	0	0
23	May-05	0	0	0	0	0	0
24	Jun-05	0	0	0	0	0	0
25	Jul-05	0	0	0	0	0	0
26	Aug-05	0	0	0	0	0	0
27	Sep-05	0	0	0	0	0	0
28	Oct-05	0	0	0	0	0	0
29	Nov-05	0	0	0	0	0	0
30	Dec-05	0	0	0	0	0	0
31	Total Sewer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	Annual Events	0	0	0	0	0	
33	2006 Rate	Actual cost	Actual cost	Actual cost	0	20	
34	2006 Revenue	0	0	0	0	0	0
35	2007 Rate	Actual cost	Actual cost	Actual cost	24	21	
36	2007 Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 060368-WS
 Schedule Year End: 12/31/2005
 Water [X] or Sewer []

Schedule: E-6
 Page: 1 of 1
 Preparer: Jack Schreyer

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

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

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

Private Fire Protection Service

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 060368-WS
Schedule Year End: 12/31/2005
Water [X] or Sewer []

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

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

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

Contracts and Agreements Schedule

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 060368-WS
Schedule Year End: 12/31/2005

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

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

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

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS

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

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

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%	Included in overall cost of service	None
2					
SEWER					
3	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
4					

Service Availability Charges Schedule

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

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

Schedule: E-10

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
WATER			
1	Service Installation Charge		
	3/4"	143.00	251.00
2	(Service Line Size)		
	1"	154.00	278.00
3			
	1 1/2"	202.00	403.00
4			
	2"	245.00	513.00
5			
	Over 2"	Actual Costs	Actual Costs
6	Meter Installation Fee		
	5/8"	90.00	138.00
7	(Meter Size)		
	3/4"	110.00	138.00
8			
	1"	140.00	138.00
9			
	1 1/2"	300.00	274.00
10			
	2"	385.00	430.00
11			
	Over 2"	Actual Costs	Actual Costs
12	Back Flow Preventor Installation Fee	Actual Costs	Actual Costs
13	Plant/System Capacity Charge	700.00	700.00
14	Main Extension Charge	446.00	446.00
SEWER			
15	Service Installation Charge		1,500.00
16			Actual Costs
	4"		
	over 4"		
17		170.00	
	4" Unpaved		
18		227.00	
	6" Unpaved		
19		548.00	
	4" Paved		
20		605.00	
	6" Paved		
21	Plant/System Capacity Charge	1,300.00	1,300.00
22	Main Extension Charge	480.00	480.00

Guaranteed Revenues Received

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

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

Schedule: E-11

Page: 1 of 1

Preparer: Jack Schreyer

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: E-12

Docket No. 060368-WS

Page: 1 of 1

Test Year Ended: 12/31/2005

Preparer: Jack Schreyer

Water [X] or Sewer [X]

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

Line

No.

Not applicable; no industrial customers.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: E-13w

Docket No. 060368-WS

Page: 1 of 2

Schedule Year End: 12/31/2006

Preparer: Jack Schreyer

Water [X] or Sewer []

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

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Bills	Historical Year 2005 Consump.	Proj. Year 2006 Consump.	Present Rates	Proj. Test Year 2006 Revenue	Conserv. Gallons	Proposed Rates	Projected 2006 Rev. Req.		
1	Residential											
2	5/8" X 3/4"	3,245	Note A	3,257	12,326	Note B	12,372	10.25	33,384	17.58	57,258	
3	3/4"	0		0	0		0	15.39	0	26.38	0	
4	1"	0		0	0		0	25.64	0	43.96	0	
5	1-1/2"	0		0	0		0	51.29	0	87.92	0	
6	2"	0		0	0		0	82.07	0	140.67	0	
7	3"	0		0	0		0	164.14	0	281.35	0	
8	4"	0		0	0		0	256.46	0	439.60	0	
9	Gallorage											
10	Block 1	-		0	12,326		12,372	3.89	48,125	9,848	4.54	44,710
11	Block 2	-		0	0		0	-	0	2,524	5.68	14,334
12	Block 3	-		0	0		0	-	0	-	-	0
13	Total Residential	3,245		3,257	12,326		12,372		81,510	12,372		116,302
14												
15	Commerical											
16	5/8" X 3/4"	48		48	239		239	10.25	492	17.58	844	
17	3/4"	0		0	0		0	15.39	0	26.38	0	
18	1"	0		0	0		0	25.64	0	43.96	0	
19	1-1/2"	0		0	0		0	51.29	0	87.92	0	
20	2"	0		0	0		0	82.07	0	140.67	0	
21	3"	0		0	0		0	164.14	0	281.35	0	
22	4"	0		0	0		0	256.46	0	439.60	0	
23												
24	Gallorage	-		0	239		239	3.89	930	239	4.54	1,085
25	Total Commercial	48		48	0		239		1,422	239		1,929
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	10.25	0	17.58	0	
29	3/4"	0		0	0		0	15.39	0	26.38	0	
30	1"	0		0	0		0	25.64	0	43.96	0	
31	1-1/2"	0		0	0		0	51.29	0	87.92	0	
32	2"	0		0	0		0	82.07	0	140.67	0	
33	3"	0		0	0		0	164.14	0	281.35	0	
34	4"	0		0	0		0	256.46	0	439.60	0	
35												
36	Gallorage	-		0	0		0	3.89	0	0	4.54	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Fire Protection											
40	2"	0		0			0	-	0	35.17	0	
41	3"	0		0			0	-	0	70.34	0	
42	4"	0		0			0	-	0	109.90	0	
43	6"	0		0			0	-	0	219.80	0	
44	8"	0		0			0	-	0	351.68	0	
45	10"	0		0			0	-	0	505.55	0	
46	Per Hydrant	0		0			0	-	0	-	0	
47	Total Fire Protection	0		0			0		0		0	
48												
49	Subtotals	3,293		3,305	12,326		12,611		82,931	12,611		118,231
50	Misc. Service Charge								1,204			1,998
51	Total Revenue								<u>84,135</u>			<u>120,229</u>

Note A: Reflects projected customer growth for 2006

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year End: 12/31/2007
 Water [X] or Sewer []

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

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

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Consump.	Proj. Test Year 2007 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.	
1	Residential											
2	5/8" X 3/4"	3,257	Note A	3,257	12,372	Note B	12,372	10.25	33,384	17.58	57,258	
3	3/4"	0		0	0		0	15.39	0	26.38	0	
4	1"	0		0	0		0	25.64	0	43.96	0	
5	1-1/2"	0		0	0		0	51.29	0	87.92	0	
6	2"	0		0	0		0	82.07	0	140.67	0	
7	3"	0		0	0		0	164.14	0	281.35	0	
8	4"	0		0	0		0	256.46	0	439.60	0	
9	<i>Gallorage</i>											
10	Block 1	0		0	12,372		12,372	3.89	48,125	9,848	4.54	44,710
11	Block 2	0		0	0		0	-	0	2,524	5.68	14,334
12	Block 3	0		0	0		0	-	0	0	-	0
13	Total Residential	<u>3,257</u>		<u>3,257</u>	<u>12,372</u>		<u>12,372</u>		<u>81,510</u>	<u>12,372</u>		<u>116,302</u>
14												
15	Commerical											
16	5/8" X 3/4"	48		48	239		239	10.25	492	17.58	844	
17	3/4"	0		0	0		0	15.39	0	26.38	0	
18	1"	0		0	0		0	25.64	0	43.96	0	
19	1-1/2"	0		0	0		0	51.29	0	87.92	0	
20	2"	0		0	0		0	82.07	0	140.67	0	
21	3"	0		0	0		0	164.14	0	281.35	0	
22	4"	0		0	0		0	256.46	0	439.60	0	
23									0			
24	<i>Gallorage</i>	0		0	239		239	3.89	930	239	4.54	1,085
25	Total Commercial	<u>48</u>		<u>48</u>	<u>239</u>		<u>239</u>		<u>1,422</u>	<u>239</u>		<u>1,929</u>
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	10.25	0	17.58	0	
29	3/4"	0		0	0		0	15.39	0	26.38	0	
30	1"	0		0	0		0	25.64	0	43.96	0	
31	1-1/2"	0		0	0		0	51.29	0	87.92	0	
32	2"	0		0	0		0	82.07	0	140.67	0	
33	3"	0		0	0		0	164.14	0	281.35	0	
34	4"	0		0	0		0	256.46	0	439.60	0	
35												
36	<i>Gallorage</i>	0		0	0		0	3.89	0	0	4.54	0
37	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	Fire Protection											
40	2"	0		0				-	0	35.17	0	
41	3"	0		0				-	0	70.34	0	
42	4"	0		0				-	0	109.90	0	
43	6"	0		0				-	0	219.80	0	
44	8"	0		0				-	0	351.68	0	
45	10"	0		0				-	0	505.55	0	
46	Per Hydrant	0		0				-	0	-	0	
47	Total Fire Protection	<u>0</u>		<u>0</u>					<u>0</u>		<u>0</u>	
48												
49	Subtotals	<u>3,305</u>		<u>3,305</u>	<u>12,611</u>		<u>12,611</u>		<u>82,931</u>	<u>12,611</u>		<u>118,231</u>
50	Misc. Service Charge								1,204			1,998
51	Total Revenue								<u>84,135</u>			<u>120,229</u>

Note A: Reflects projected customer growth for 2007

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year End: 12/31/2006
 Water [] or Sewer [X]

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

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

(usage is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Usage	Proj. Test Year 2006 Factor	Proj. Test Year 2006 Usage	Present Rates	Proj. Test Year 2006 Revenue	Proposed Year 2006 Usage	Proposed Rates	Projected 2006 Rev. Req.
1	Residential											
2	5/8" X 3/4"	323	Note A	323	1,159	Note B	1,159	29.80	9,625		62.36	20,142
3	3/4"	0		0	0		0	29.80	0		93.55	0
4	1"	0		0	0		0	29.80	0		155.91	0
5	1-1/2"	0		0	0		0	29.80	0		311.82	0
6	2"	0		0	0		0	29.80	0		498.92	0
7	3"	0		0	0		0	29.80	0		997.83	0
8	4"	0		0	0		0	29.80	0		1,559.11	0
9	Gallonge cap (gallons)											6,000
10	Capped Usage	-			1,159		1,159	5.95	6,896	1,159	22.16	25,683
11	Usage Above Cap	-			381		381			381		
12												
13	Total Residential	323		323	1,540		1,540		16,521	1,540		45,826
14												
15	Commercial											
16	5/8" X 3/4"	36		36	156		156	29.80	1,073		62.36	2,245
17	3/4"	0		0	0		0	44.68	0		93.55	0
18	1"	0		0	0		0	74.49	0		155.91	0
19	1-1/2"	0		0	0		0	148.97	0		311.82	0
20	2"	0		0	0		0	238.36	0		498.92	0
21	3"	0		0	0		0	476.72	0		997.83	0
22	4"	0		0	0		0	744.88	0		1,559.11	0
23												0
24	Gallonge	-			156		156	7.13	1,112	156	26.59	4,148
25	Total Commercial	36		36	0		156		2,185	156		6,393
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	29.80	0		62.36	0
29	3/4"	0		0	0		0	44.68	0		93.55	0
30	1"	0		0	0		0	74.49	0		155.91	0
31	1-1/2"	0		0	0		0	148.97	0		311.82	0
32	2"	0		0	0		0	238.36	0		498.92	0
33	3"	0		0	0		0	476.72	0		997.83	0
34	4"	0		0	0		0	744.88	0		1,559.11	0
35												
36	Gallonge	-		0	0		0	7.13	0	0	26.59	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Fiat Rate											
40	Res. Wastewater Only	0		0				-	0		130.96	0
41	Sprinkler Heads	0		0				-	0		-	0
42	Reuse	0		0				-	0		-	0
43	Total Fiat Rate - Other	0		0					0			0
44	Subtotals	359		359	1,540		1,696		18,707	1,696		52,219
45	Misc. Service Charge								0			0
46	Total Revenue								18,707			52,219

Note A: Reflects projected customer growth for 2006
 Note B: Projected Consumption is based on average 2005 residential use applied to growth

Projected Test Year Revenue Calculation

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year End: 12/31/2007
 Water [X] or Sewer []

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

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

(usage is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Test Year 2007 Factor	Proj. Test Year 2006 Bills	Proj. Test Year 2006 Usage	Proj. Test Year 2007 Factor	Proj. Test Year 2007 Usage	Present Rates	Proj. Test Year 2007 Revenue	Proposed Year 2007 Usage	Proposed Rates	Projected 2007 Rev. Req.
1	Residential											
2	5/8" X 3/4"	323	Note A	323	291	Note B	1,159	29.80	9,625		62.36	20,142
3	3/4"	0		0	0		0	29.80	0		93.55	0
4	1"	0		0	0		0	29.80	0		155.91	0
5	1-1/2"	0		0	0		0	29.80	0		311.82	0
6	2"	0		0	0		0	29.80	0		498.92	0
7	3"	0		0	0		0	29.80	0		997.83	0
8	4"	0		0	0		0	29.80	0		1,559.11	0
9	Gallorage cap (gallons)										6,000	
10	Capped Usage				291		1,159	5.95	6,896	1,159	22.16	25,683
11	Usage Above Cap				0		381			381		
1	Total Residential	323		323	291		1,540		16,521	1,540		45,826
2												
3	Commerical											
4	5/8" X 3/4"	36		36	36		156	29.80	1,073		62.36	2,245
5	3/4"	0		0	0		0	44.68	0		93.55	0
6	1"	0		0	0		0	74.49	0		155.91	0
7	1-1/2"	0		0	0		0	148.97	0		311.82	0
8	2"	0		0	0		0	238.36	0		498.92	0
9	3"	0		0	0		0	476.72	0		997.83	0
10	4"	0		0	0		0	744.88	0		1,559.11	0
11									0			
12	Gallorage				36		156	7.13	1,112	156	26.59	4,148
13	Total Commercial	36		36	36		156		2,185	156		6,393
14												
15	Multi-Family											
16	5/8" X 3/4"	0		0	0		0	29.80	0		62.36	0
17	3/4"	0		0	0		0	44.68	0		93.55	0
18	1"	0		0	0		0	74.49	0		155.91	0
19	1-1/2"	0		0	0		0	148.97	0		311.82	0
20	2"	0		0	0		0	238.36	0		498.92	0
21	3"	0		0	0		0	476.72	0		997.83	0
22	4"	0		0	0		0	744.88	0		1,559.11	0
23												
24	Gallorage			0	0		0	7.13	0	0	26.59	0
25	Total Multi-Family	0		0	0		0		0	0		0
26												
27	Flat Rate											
28	Res. Wastewater Only	0		0				-	0		130.96	0
29	Sprinkler Heads	0		0				-	0		-	0
30	Reuse	0		0				-	0		-	0
31	Total Flat Rate - Other	0		0				-	0		-	0
32												
33	Subtotals	359		359	327		1,696		18,707	1,696		52,219
34	Misc. Service Charge								0			0
35	Total Revenue								18,707			52,219
36												

Note A: Reflects projected customer growth for 2007

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

Billing Analysis Schedules

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer [X]

Customer Class:

Meter Size:

Schedule: E-14

Page: 1 of 1

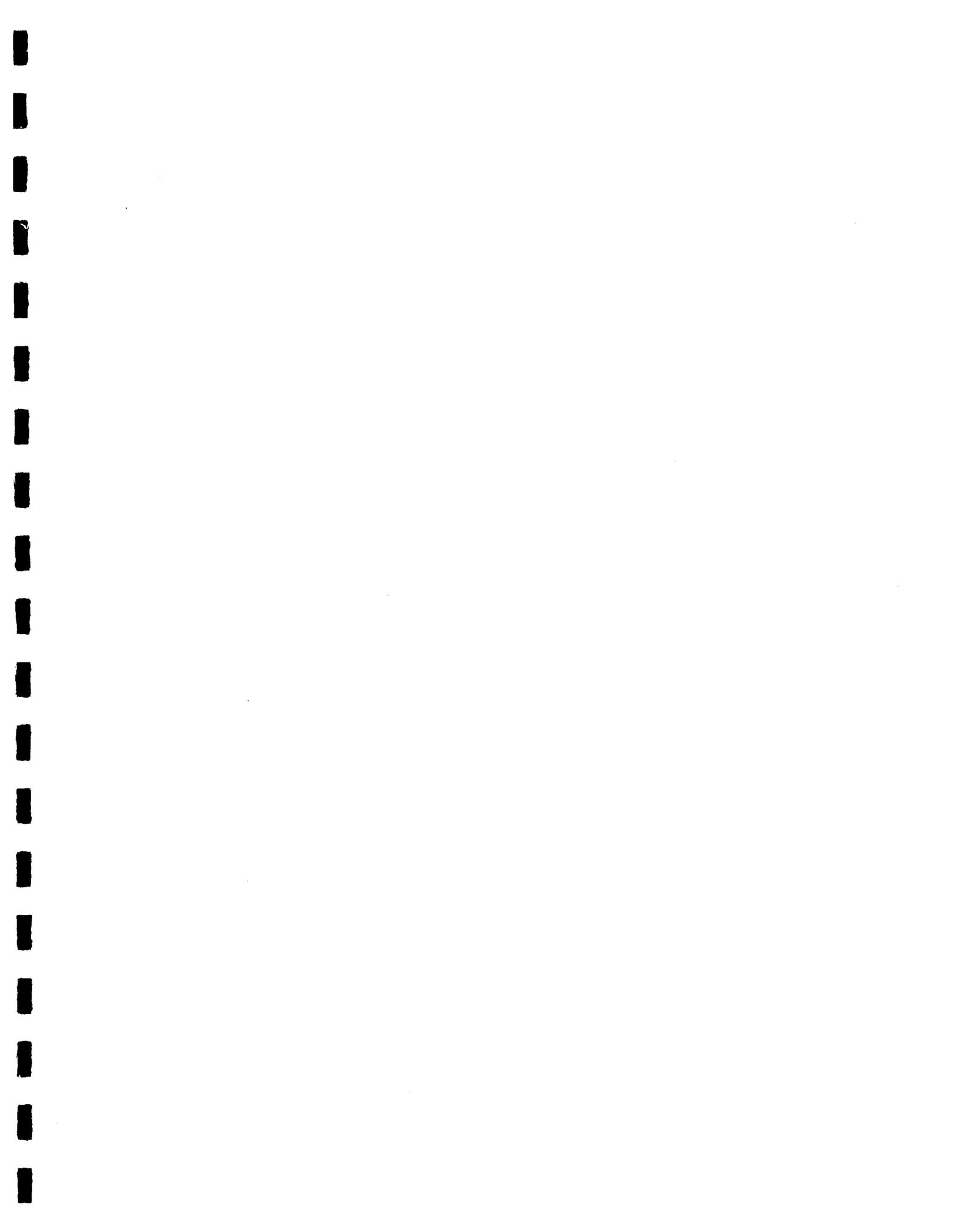
Preparer: Jack Schreyer

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

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

See attached Bill Analyses







Interlachen Lake/Park Manor
ENGINEERING SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	151
Gallons of Wastewater Treated	F-2	152
Water Treatment Plant Data	F-3	153
Wastewater Treatment Plant Data	F-4	154
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Used and Useful Calculations - Sewer Treatment Plant	F-6	156
Used and Useful Calculation - Distribution & Collection Systems	F-7	157
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Equivalent Residential Connections Calculation - Water	F-9	159
Equivalent Residential Connections Calculation - Sewer	F-10	160



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

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 060368-WS
Test Year End: 12/31/2005

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

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

Line No.	Month 2005	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan	1,994	0	1,207	100	687	
2	Feb	1,909	0	959	95	855	
3	Mar	2,493	0	1,050	125	1,318	
4	Apr	1,904	0	1,140	95	669	
5	May	2,144	0	1,136	107	901	
6	Jun	1,957	0	1,093	98	766	
7	Jul	2,108	0	1,182	105	821	
8	Aug	1,959	0	1,004	98	857	
9	Sep	1,964	0	1,413	98	453	
10	Oct	1,873	0	604	94	1,175	
11	Nov	1,835	0	911	92	832	
12	Dec	1,752	0	889	128	735	
13	TOTAL	23,892	0	12,588	1,235	10,069	42.1%

Gallons of Wastewater Treated & Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Interlachen Lake/Park Manor
Docket No. 060368-WS
Test Year End: 12/31/2005

Schedule: F-2
Page: 1 of 1
Preparer: John F. Guastella

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 DER.

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	Individual Plant Flows (Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	69,000	0	0	0	69,000	0
2	Feb	57,000	0	0	0	57,000	0
3	Mar	76,000	0	0	0	76,000	0
4	Apr	101,000	0	0	0	101,000	0
5	May	252,000	0	0	0	252,000	0
6	Jun	403,000	0	0	0	403,000	0
7	Jul	479,000	0	0	0	479,000	0
8	Aug	339,000	0	0	0	339,000	0
9	Sep	355,000	0	0	0	355,000	0
10	Oct	279,000	0	0	0	279,000	0
11	Nov	164,000	0	0	0	164,000	0
12	Dec	185,000	0	0	0	185,000	0
13	Total	2,759,000	0	0	0	2,759,000	0

Water Treatment Plant Data

Interlachen Lake/Park Manor
Docket No. 060368-WS
 Test Year End: 12/31/2005

Florida Public Service Commission

Schedule: F-3
 Page: 1 of 1
 Preparer: John F. Guastella

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 Regulation.

Line No.	Description	Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>145,600</u>
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.	<u>03/08/05</u>	<u>122,200</u>
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day	
		1 <u>03/08/05</u>	<u>122,200</u>
		2 <u>03/03/05</u>	<u>110,100</u>
		3 <u>03/10/05</u>	<u>100,200</u>
		4 <u>03/14/05</u>	<u>99,967</u>
		5 <u>03/13/05</u>	<u>99,967</u>
		Average	<u><u>106,487</u></u>
4	Average Daily Flow		<u>64,224</u>
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.		<u>No</u>

Sewer Treatment Plant Data

Interlachen Lake/Park Manor
Docket No. 060368-WS
 Test Year End: 12/31/2005

Florida Public Service Commission

Schedule: F-4
 Page: 1 of 1
 Preparer: John F. Guastella

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>15,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>July</u>	<u>15,000</u>

**Used and Useful Calculations
Water Treatment Plant**

**Interlachen Lake/Park Manor
Docket No. 060368-WS**

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

Florida Public Service Commission

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

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

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

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: F-6

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: John F. Guastella

Historical 2005, Projected 2006 & 2007

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

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

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

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

Florida Public Service Commission

**Interlachen Lake/Park Manor
Docket No. 060368-WS**

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

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

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

Line
No.

Line No.	Base ERCs 2005	Trended ERCs		Total Lots	Used & Useful		Note
		2010	2012		Interim	Permanent	

Water							
1	270.0	282.5	286.1	404	70%	71% -	

Sewer							
2					100%	100% BuiltOut	

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

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2007

Schedule: F-8

Page: 1 of 1

Preparer: John F. Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2001	260.0	264.0	266.3	
2	2002	264.0	268.0	268.1	
3	2003	269.5	273.5	269.9	
4	2004	272.0	274.0	271.7	
5	2005	270.0	270.0	273.5	
6	2006			275.3	0.66%
7	2007			277.1	0.65%
8	2008			278.9	0.65%
9	2009			280.7	0.65%
10	2010			282.5	0.64% 5 yrs beyond 2005
11	2011			284.3	0.64%
12	2012			286.1	0.63% 5yrs beyond 2007

X Coefficient(s) 1.800

SEWER

13	2001	31.0	35.0	36.1	
14	2002	31.0	35.0	34.8	
15	2003	31.0	35.0	33.4	
16	2004	30.5	32.5	32.1	
17	2005	29.5	29.5	30.7	
18	2006			29.4	-4.40%
19	2007			28.0	-4.60%
20	2008			26.7	-4.82%
21	2009			25.3	-5.07%
22	2010			24.0	-5.34% 5 yrs beyond 2005
23	2011			22.6	-5.64%
24	2012			21.3	-5.97% 5yrs beyond 2007

X Coefficient(s) (1.350)

Equivalent Residential Connections - Water

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year End: 12/31/2005

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

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	253	259	256.0	11,097	43.348	12,242	282.4	
2	2002	259	261	260.0	11,778	45.300	12,780	282.1	-0.10%
3	2003	261	270	265.5	12,599	47.454	13,132	276.7	-1.91%
4	2004	270	266	268.0	12,652	47.209	12,881	272.9	-1.40%
5	2005	266	266	266.0	12,349	46.425	12,588	271.1	-0.62%

Average Growth Through 5-Year Period (Col. 8) -1.01%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: F-10

Page: 1 of 1

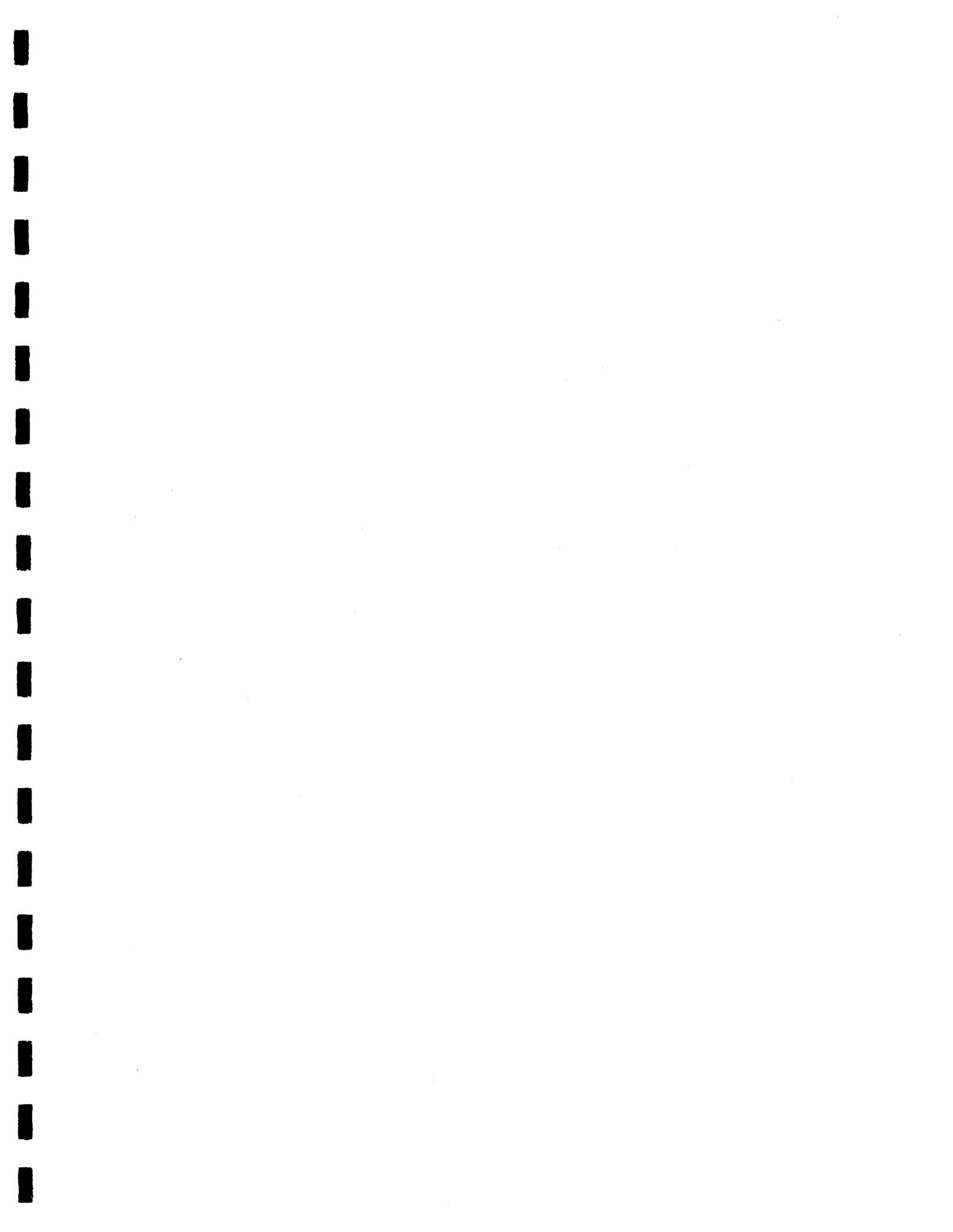
Preparer: John F. Guastella

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

Line No.	(1) Year	(2) SFR Customers			(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	(3) Ending	(4) Average					
1	2001	27	27	27.0	1,183	43.815	1,585	36.2	
2	2002	27	27	27.0	1,225	45.370	1,627	35.9	
3	2003	27	27	27.0	1,247	46.185	1,649	35.7	
4	2004	27	27	27.0	1,507	55.815	1,620	29.0	
5	2005	27	26	26.5	1,154	43.547	1,378	31.6	

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

-3.29%





Interlachen Lake/Park Manor
INTERIM RATE SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	162
Schedule of Rate Base - Interim Rates	G-2	163
Schedule of Adjustments to Rate Base - Interim	G-3	164
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Rate Schedule - Interim Rates

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Schedule: G-1

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	WATER		-6.47%	SEWER		66.97%
1	Residential			Residential		
2	5/8" X 3/4"	10.25	9.59	5/8" X 3/4"	29.80	49.76
3	3/4"	15.39	14.39	3/4"	29.80	49.76
4	1"	25.64	23.98	1"	29.80	49.76
5	1-1/2"	51.29	47.97	1-1/2"	29.80	49.76
6	2"	82.07	76.76	2"	29.80	49.76
7	3"	164.14	153.52	3"	29.80	49.76
8	4"	256.46	239.87	4"	29.80	49.76
9	6"	512.93	479.76	6"	29.80	49.76
10	8"	820.69	767.61	8"	29.80	49.76
11	10"	1,179.75	1,103.45	10"	29.80	49.76
12	Gallorage, Block 1	3.89	3.64	Gallorage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallorage charge	5.95	9.93
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	10.25	9.59	5/8" X 3/4"	29.80	49.76
17	3/4"	15.39	14.39	3/4"	44.68	74.60
18	1"	25.64	23.98	1"	74.49	124.38
19	1-1/2"	51.29	47.97	1-1/2"	148.97	248.74
20	2"	82.07	76.76	2"	238.36	398.00
21	3"	164.14	153.52	3"	476.72	796.00
22	4"	256.46	239.87	4"	744.88	1,243.76
23	6"	512.93	479.76	6"	1,489.73	2,487.47
24	8"	820.69	767.61	8"	2,383.58	3,979.96
25	10"	1,179.75	1,103.45	10"	3,426.40	5,721.21
26	Gallorage charge	3.89	3.64	Gallorage charge	7.13	11.91
27	Fire Protection			Flat Rate		
28	2"	6.85	6.41	Res. Wastewater Only	49.36	82.42
29	3"	13.68	12.80	Sprinkler Heads	-	-
30	4"	21.37	19.99	Reuse	-	-
31	6"	42.74	39.98			
32	8"	68.38	63.96			
33	10"	98.31	91.95			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: G-2

Docket No. 060368-WS

Page: 1 of 1

Test Year End: 12/31/2005

Preparer: Jack Schreyer

Historical [X] Projected []

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

Line No.	(1) Description	(2) Adjusted Balance 12/31/2005	(3) Adjustments Last Rate Case	(4) Interim Rate Base	(5) Supporting Schedule(s)
WATER					
1	Utility Plant in Service	140,529	0	140,529	A-1
2	Utility Land & Land Rights	4,306	0	4,306	A-1
3	Less: Non-Used & Useful Plant	(5,843)	0	(5,843)	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(57,440)	0	(57,440)	A-1
6	Less: CIAC	(67,018)	0	(67,018)	A-1
7	Accumulated Amortization of CIAC	32,379	0	32,379	A-1
8	Acquisition Adjustments	0	0	0	A-1
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-1
10	Less: Advances For Construction	0	0	0	A-1
11	Working Capital Allowance	27,928	0	27,928	A-1
12	Total Rate Base	74,841	0	74,841	
SEWER					
13	Utility Plant in Service	53,811	0	53,811	A-2
14	Utility Land & Land Rights	1,011	0	1,011	A-2
15	Less: Non-Used & Useful Plant	0	0	0	A-2
16	Construction Work in Progress	0	0	0	A-2
17	Less: Accumulated Depreciation	(32,993)	0	(32,993)	A-2
18	Less: CIAC	(724)	0	(724)	A-2
19	Accumulated Amortization of CIAC	654	0	654	A-2
20	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-2
21	Less: Advances For Construction	0	0	0	A-2
22	Working Capital Allowance	3,375	0	3,375	A-2
23	Total Rate Base	25,134	0	25,134	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical Projected

Water Sewer

Schedule: G-3

Page: 1 of 1

Preparer: Jack Schreyer

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

Line

No.

NONE

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year End: 12/31/2005
 Historical [X] Projected []
 Water [X] Sewer [X]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Description	Utility Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules	
Water							
1 Water Sales Revenues	80,765	0	80,765	(5,223)	75,542	B-4	
2 Other Revenues	1,204	0	1,204	0	1,204	B-4	
3 OPERATING REVENUES	81,969	0	81,969	(5,223)	76,746		
4 Operation & Maintenance	61,236	0	61,236	(77)	61,159	B-5	
5 Depreciation, net of CIAC Amort.	1,967	0	1,967		1,967	B-13	
6 Amortization	0	0	0		0		
7 Taxes Other Than Income	6,778	0	6,778	(235)	6,543	B-15	
8 Provision for Income Taxes	4,858	0	4,858	(2,754)	2,104	C-1	
9 OPERATING EXPENSES	74,839	0	74,839	(3,066)	71,773		
10 NET OPERATING INCOME	7,130	0	7,130	(2,157)	4,973		
11 RATE BASE	74,841	0	74,841		74,841	A-1	
12 RATE OF RETURN	9.53%				6.65%		
Sewer							
13 Sewer Sales Revenues	18,497	0	18,497	12,388	30,885	B-4	
14 Other Revenues	0	0	0	0	0	B-4	
15 OPERATING REVENUES	18,497	0	18,497	12,388	30,885		
16 Operation & Maintenance	23,815	0	23,815	183	23,997	B-6	
17 Depreciation, net of CIAC Amort.	2,175	0	2,175		2,175	B-14	
18 Amortization	0	0	0		0		
19 Taxes Other Than Income	1,450	0	1,450	557	2,007	B-15	
20 Provision for Income Taxes	(3,454)	0	(3,454)	4,277	822	C-1	
21 OPERATING EXPENSES	23,986	0	23,986	5,017	29,002		
22 NET OPERATING INCOME	(5,489)	0	(5,489)	7,372	1,883		
23 RATE BASE	25,134	0	25,134		25,134	A-2	
24 RATE OF RETURN	-21.84%				7.49%		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Interlachen Lake/Park Manor

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical Projected []

Water [X] Sewer [X]

Schedule: G-5

Page: 1 of 1

Preparer: Jack Schreyer

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007			
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	<u>(5,223)</u>	<u>12,388</u>
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% <u>(235)</u>	<u>557</u>
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	81,969	18,497
9	Plus Required Revenue Adjustment	<u>(5,223)</u>	<u>12,388</u>
10	Rate Year Revenue at Proposed Rates	76,746	30,885
11			
12	Less Operating Expenses Before Income Taxes	(69,669)	(28,180)
13	Less Interest Expense	(1,624)	(574)
14	Taxable Income	5,453	2,131
15	Income Tax at Composite Rate of	38.58% 2,104	822
16	Less Income Tax at Present Rates	<u>(4,858)</u>	<u>3,454</u>
17			
18	Income Tax Adjustment	<u>(2,754)</u>	<u>4,277</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Interlachen Lake/Park Manor

Schedule: G-6

Docket No. 060368-WS

Page: 1 of 1

Test Year End: 12/31/2005

Preparer: Jack Schreyer

Historical [] Projected []

Water [X] Sewer [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital		Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER							
1	Long-Term Debt	24,487	32.72%	6.00%	1.96%	1,469	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	36,730	49.08%	9.12%	4.48%	3,350	D-2
5	Customer Deposits	2,572	3.44%	6.00%	0.21%	154	D-2
6	Accumulated Deferred Income Taxes	11,052	14.77%	0.00%	0.00%	0	D-2
7	Total	<u>74,841</u>	<u>100.00%</u>		<u>6.65%</u>	<u>4,973</u>	
SEWER							
8	Long-Term Debt	9,569	38.07%	6.00%	2.28%	574	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	14,354	57.11%	9.12%	5.21%	1,309	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	1,211	4.82%	0.00%	0.00%	0	D-2
14	Total	<u>25,134</u>	<u>100.00%</u>		<u>7.49%</u>	<u>1,883</u>	

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