ORIGINAL

Jasmine Lakes
Water and Sewer

Docket No. 060368-WS

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

Pasco County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

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

Aqua Utilities Florida, Inc.

Jasmine Lakes
RATE BASE

Schedule of Water Rate Base

Florida Public Service Commission

Jasmine Lakes
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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Historical Base Year 2005			**Intermediate Year 2006**		**Projected Test Year 2007**		
Line No.	Description	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service	2,274,704	6,607	2,281,311	158,272	2,439,583	122,097	2,561,681	A-5
2	Utility Land & Land Rights	16,009	0	16,009	0	16,009	0	16,009	A-5
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	(618,217)	(1,821)	(620,038)	(81,392)	(701,430)	(85,569)	(786,999)	A-9
6	Less: CIAC	(199,156)	0	(199,156)	0	(199,156)	0	(199,156)	A-12
7	Accumulated Amortization of CIAC	174,015	0	174,015	7,926	181,941	7,975	189,916	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	83,492	83,492	(2,382)	81,111	65,833	146,943	A-17
12	Total Rate Base	1,647,355	88,278	1,735,633	82,425	1,818,058	110,336	1,928,394	

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Schedule of Sewer Rate Base

Florida Public Service Commission

Jasmine Lakes
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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Historical Base Year 2005			**Intermediate Year 2006**		**Projected Test Year 2007**		
Line No.	Description	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service	1,491,041	3,397	1,494,438	95,739	1,590,178	413,125	2,003,303	A-6
2	Utility Land & Land Rights	5,802	0	5,802	0	5,802	0	5,802	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	(902,693)	(5,489)	(908,182)	(83,067)	(991,249)	(95,298)	(1,086,548)	A-10
6	Less: CIAC	(162,314)	0	(162,314)	0	(162,314)	0	(162,314)	A-12
7	Accumulated Amortization of CIAC	148,184	0	148,184	9,433	157,617	4,697	162,314	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	95,350	95,350	(4,328)	91,022	61,449	152,471	A-17
12	Total Rate Base	580,020	93,258	673,278	17,777	691,055	383,972	1,075,028	

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Schedule of Adjustments to Rate Base | **Florida Public Service Commission**

Jasmine Lakes
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**			A-5, A-6
2	Additions and retirements	6,607	3,396	
3		0	1	
4	Total Adjustments	6,607	3,397	
5				
6	**UTILITY LAND & LAND RIGHTS**			A-5, A-6
7	Additions and retirements	0	0	
8	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	0	0	
9	Total Adjustments	0	0	
10				
11	**(-)NON-USED & USEFUL**			A-7
12	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
13				
14	**CONSTRUCTION WORK IN PROGRESS**			
15	Not Applicable	0	0	
16				
17	**(-)ACCUMULATED DEPRECIATION**			A-9, A-10
18	Depreciation and retirements	(1,821)	(5,489)	
19	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	0	0	
20	Total Adjustments	(1,821)	(5,489)	
21				
22	**(-)CIAC**			A-12
23	New connections	0	0	
24	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	0	0	
25	Total Adjustments	0	0	
26				
27	**ACCUMULATED AMORTIZATION OF CIAC**			A-14
28	Amortization	0	0	
29	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	0	0	
30		0	0	
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**			A-16
39	Not Applicable	0	0	
40				
41	**WORKING CAPITAL ALLOWANCE**			A-17
42	Based on Balance Sheet method	83,492	95,350	
43				
44	**OTHER**			
45	Not Applicable	0	0	
46				
47	**TOTAL RATE BASE ADJUSTMENTS**	88,278	93,258	

Jasmine Lakes
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	158,272	95,739	
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	0	0	
9				
10	**CONSTRUCTION WORK IN PROGRESS**			
11	Not Applicable	0	0	
12				
13	**(-)ACCUMULATED DEPRECIATION**			A-9, A-10
14	Depreciation and retirements	(81,392)	(83,067)	
15				
16	**(-)CIAC**			A-12
17	New connections	0	0	
18				
19	**ACCUMULATED AMORTIZATION OF CIAC**			A-14
20	Amortization	7,926	9,433	
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	(2,382)	(4,328)	
33				
34	**OTHER**			
35	Not Applicable	0	0	
36				
37	**TOTAL RATE BASE ADJUSTMENTS**	82,425	17,777	

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

UPIS Sewer Note:
Prepare an infiltration and inflow study in compliance with DEP regulations. Install an automatic bar screen at the plant. Purchase 1 ton truck w/crane to pull pumps at the wastewater treatment plant. Replacements of collection

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Jasmine Lakes
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	122,097	413,125	
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	0	0	
9				
10	**CONSTRUCTION WORK IN PROGRESS**			
11	Not Applicable	0	0	
12				
13	**(-)ACCUMULATED DEPRECIATION**			A-9, A-10
14	Depreciation and retirements	(85,569)	(95,298)	
15				
16	**(-)CIAC**			A-12
17	New connections	0	0	
18				
19	**ACCUMULATED AMORTIZATION OF CIAC**			A-14
20	Amortization	7,975	4,697	
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	65,833	61,449	
33				
34	**OTHER**			
35	Not Applicable	0	0	
36				
37	**TOTAL RATE BASE ADJUSTMENTS**	110,336	383,972	

UPIS Water Note:
Replacement of filter valves, distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:
Prepare an infiltration and inflow study in compliance with DEP regulations. 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

Florida Public Service Commission

Jasmine Lakes
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 with the date that rate base was last established by PSC			
1	12/31/92 Balance	612,869	939,231
	1993		
2	Additions	30,194	20,692
3	Retirements	0	0
4	Adjustments	0	0
5	12/31/93 Balance	643,063	959,923
	1994		
6	Additions	27,939	14,021
7	Retirements	(785)	0
8	Adjustments	0	0
9	12/31/94 Balance	670,217	973,944
	1995		
10	Additions	22,656	9,799
11	Retirements	0	0
12	Adjustments	0	0
13	12/31/95 Balance	692,873	983,743
	1996		
14	Additions	28,657	7,819
15	Retirements	(21,830)	0
16	Adjustments	0	0
17	12/31/96 Balance	699,700	991,562
	1997		
18	Additions	85,814	127,080
19	Retirements	0	0
20	Adjustments	0	0
21	12/31/97 Balance	785,514	1,118,642
	1998		
22	Additions	49,956	47,574
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/98 Balance	835,470	1,166,216
	1999		
26	Additions	67,664	67,664
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/99 Balance	903,134	1,233,880

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

Florida Public Service Commission

Jasmine Lakes
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
	2000		
30	Additions	1,602	3,276
31	Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	904,736	1,237,156
	2001		
34	Additions	6,613	3,757
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/01 Balance	911,349	1,240,913
	2002		
38	Additions	62,340	68,575
39	Retirements	(3,366)	(1,369)
40	Adjustments	0	0
41	12/31/02 Balance	970,323	1,308,119
	2003		
42	Additions	0	4,187
43	Retirements	(67,664)	(67,664)
44	Adjustments	0	0
45	12/31/03 Balance	902,659	1,244,642
	2004		
46	Additions	1,289,816	226,383
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	2,192,475	1,471,025
	2005		
50	Additions	144,037	48,572
51	Retirements	0	0
52	Adjustments	17,889	17,764
53	12/31/05 Balance	2,354,401	1,537,361
	2006		
54	Additions	152,669	371,098
55	Retirements	(4,191)	(10,782)
56	Adjustments	45,096	44,780
57	12/31/06 Balance	2,547,975	1,942,457
	2007		
58	Additions	55,952	148,259
59	Retirements	(13,224)	(8,032)
60	Adjustments	22,111	21,957
61	12/31/07 Balance	2,612,814	2,104,640

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

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Jasmine Lakes
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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Historical Base Year 2005			**Intermediate Year 2006**			**Projected Rate Year 2007**		
Line	Acct		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	13,883	0.00%	0	13,883	0.00%	0	13,883	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	2,570	0.00%	0	2,570	0.00%	0	2,570	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	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	118,263	0.00%	0	118,263	0.00%	0	118,263	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	27,174	0.00%	0	28,604	0.00%	0	33,374	0.00%	0
13	310.2	Power Generation Equipment	9,356	0.00%	0	97,927	0.00%	0	143,928	0.00%	0
14	311.2	Pumping Equipment	46,677	0.00%	0	46,677	0.00%	0	46,677	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	13,439	0.00%	0	13,439	0.00%	0	13,439	0.00%	0
18	304.3	Structures & Improvements	17,024	0.00%	0	18,934	0.00%	0	23,253	0.00%	0
19	311.3	Pumping Equipment	22,996	0.00%	0	24,378	0.00%	0	25,991	0.00%	0
20	320.3	Water Treatment Equipment	96,539	0.00%	0	88,679	0.00%	0	88,679	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	30,065	0.00%	0	31,692	0.00%	0	31,692	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	141,200	0.00%	0	141,200	0.00%	0	141,200	0.00%	0
27	331.4	Transm. & Distribution Mains	320,848	0.00%	0	338,436	0.00%	0	350,437	0.00%	0
28	333.4	Services	36,342	0.00%	0	39,692	0.00%	0	39,692	0.00%	0
29	334.4	Meters & Meter Installations	109,138	0.00%	0	118,186	0.00%	0	123,335	0.00%	0
30	335.4	Hydrants	39,534	0.00%	0	39,534	0.00%	0	39,534	0.00%	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	1,269	0.00%	0	1,269	0.00%	0	1,269	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	1,164,451	0.00%	0	1,164,451	0.00%	0	1,164,451	0.00%	0
36	340.5	Office Furniture & Equipment	8,448	0.00%	0	8,448	0.00%	0	8,448	0.00%	0
37	340.51	Computer Equipment	3,421	0.00%	0	26,379	0.00%	0	74,623	0.00%	0
38	341.5	Transportation Equipment	10,950	0.00%	0	10,950	0.00%	0	10,950	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	8,421	0.00%	0	10,986	0.00%	0	10,986	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	2,393	0.00%	0	2,393	0.00%	0	2,393	0.00%	0
43	346.5	Communication Equipment	168	0.00%	0	727	0.00%	0	727	0.00%	0
44	347.5	Miscellaneous Equipment	2,002	0.00%	0	2,002	0.00%	0	2,002	0.00%	0
45	348.5	Other Tangible Plant	50,750	0.00%	0	65,894	0.00%	0	65,894	0.00%	0
46		TOTAL	2,297,320		0	2,455,593		0	2,577,690		0
		Total Land and Land Rights	16,009		0	16,009		0	16,009		0

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Jasmine Lakes
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	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883
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	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570
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	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263
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	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	24,325	24,325	24,325	24,325	24,325	9,356
14	311.2	Pumping Equipment	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677
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	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439
18	304.3	Structures & Improvements	15,407	15,407	15,407	15,407	17,742	17,742	17,742	17,742	17,742	17,742	17,742	17,742	17,742	17,024
19	311.3	Pumping Equipment	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996
20	320.3	Water Treatment Equipment	95,951	95,951	95,951	95,951	95,951	97,873	97,873	97,873	98,238	98,238	98,238	98,238	88,679	96,539
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	26,403	26,403	26,403	26,403	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	30,065
26	330.4	Distr. Reservoirs & Standpipes	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200
27	331.4	Transm. & Distribution Mains	302,948	302,948	302,948	310,905	310,906	323,316	323,316	323,316	323,316	323,316	327,458	327,458	327,459	317,662
28	333.4	Services	30,165	30,165	30,165	30,165	38,817	38,817	38,817	38,817	38,817	38,817	39,598	39,598	39,692	36,342
29	334.4	Meters & Meter Installations	103,433	103,433	103,433	109,471	109,471	109,471	109,471	109,471	109,471	109,471	114,067	114,067	114,067	109,138
30	335.4	Hydrants	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534
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	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451
36	340.5	Office Furniture & Equipment	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950
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	2,649	2,649	2,649	2,649	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	8,421
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	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	727	727	727	168
44	347.5	Miscellaneous Equipment	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002
45	348.5	Other Tangible Plant	270	270	270	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	50,750
46		TOTAL	2,192,475	2,192,475	2,192,475	2,272,094	2,296,708	2,311,040	2,311,040	2,311,040	2,335,730	2,335,730	2,345,976	2,345,976	2,336,512	2,290,713
47		Subtotal Land & Land Rights	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009

13

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Jasmine Lakes
Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [X] Projected [ ]

Florida Public Service Commission

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	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883
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	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570
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	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263
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	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	24,325	24,325	24,325	24,325	24,325	9,356
14	311.2	Pumping Equipment	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677
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	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439
18	304.3	Structures & Improvements	15,407	15,407	15,407	15,407	17,742	17,742	17,742	17,742	17,742	17,742	17,742	17,742	17,742	17,024
19	311.3	Pumping Equipment	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996
20	320.3	Water Treatment Equipment	95,951	95,951	95,951	95,951	95,951	97,873	97,873	97,873	98,238	98,238	98,238	98,238	88,679	96,539
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	26,403	26,403	26,403	26,403	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	30,065
26	330.4	Distr. Reservoirs & Standpipes	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200
27	331.4	Transm. & Distribution Mains	307,089	307,089	307,089	315,047	315,047	327,458	327,458	327,458	327,458	327,458	327,458	327,458	327,458	320,848
28	333.4	Services	30,165	30,165	30,165	30,165	38,817	38,817	38,817	38,817	38,817	38,817	39,598	39,598	39,692	36,342
29	334.4	Meters & Meter Installations	103,433	103,433	103,433	109,471	109,471	109,471	109,471	109,471	109,471	109,471	114,067	114,067	114,067	109,138
30	335.4	Hydrants	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534
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	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451
36	340.5	Office Furniture & Equipment	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	1,672	11,007	13,909	17,890	3,421
38	341.5	Transportation Equipment	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950
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	2,649	2,649	2,649	2,649	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	8,421
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	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	727	727	727	168
44	347.5	Miscellaneous Equipment	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002
45	348.5	Other Tangible Plant	270	270	270	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	50,750
46		TOTAL	2,196,616	2,196,616	2,196,616	2,276,236	2,300,849	2,315,182	2,315,182	2,315,182	2,339,872	2,341,544	2,356,983	2,359,885	2,354,401	2,297,320
47		Subtotal Land & Land Rights	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009

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Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Jasmine Lakes
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	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883
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	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570
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	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263
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	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	33,374	33,374	33,374	28,604
13	310.2	Power Generation Equipment	24,325	24,325	24,325	24,325	24,325	143,928	143,928	143,928	143,928	143,928	143,928	143,928	143,928	97,927
14	311.2	Pumping Equipment	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677
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	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439
18	304.3	Structures & Improvements	17,742	17,742	17,742	17,742	17,742	17,742	19,033	19,033	19,033	20,324	20,324	20,324	21,615	18,934
19	311.3	Pumping Equipment	22,996	22,996	22,996	22,996	22,996	22,996	22,996	25,991	25,991	25,991	25,991	25,991	25,991	24,378
20	320.3	Water Treatment Equipment	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679
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	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692
26	330.4	Distr. Reservoirs & Standpipes	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200
27	331.4	Transm. & Distribution Mains	327,459	339,603	339,649	339,649	339,649	339,649	339,649	339,649	339,649	338,767	338,767	338,767	338,767	338,436
28	333.4	Services	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692
29	334.4	Meters & Meter Installations	114,067	116,091	116,091	116,091	119,962	119,962	119,497	119,497	119,497	119,032	119,032	119,032	118,567	118,186
30	335.4	Hydrants	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534
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	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451
36	340.5	Office Furniture & Equipment	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448
37	340.51	Computer Equipment	17,890	17,890	17,890	19,445	19,445	25,791	26,931	26,931	26,931	26,931	26,931	26,931	62,986	26,379
38	341.5	Transportation Equipment	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950
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	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986
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	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
43	346.5	Communication Equipment	727	727	727	727	727	727	727	727	727	727	727	727	727	727
44	347.5	Miscellaneous Equipment	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002
45	348.5	Other Tangible Plant	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894
46		TOTAL	2,354,402	2,368,569	2,368,615	2,370,170	2,374,041	2,499,990	2,501,956	2,504,951	2,504,951	2,504,895	2,511,095	2,511,095	2,547,976	2,455,593
47		Subtotal Land & Land Rights	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009

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Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Jasmine Lakes
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	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883
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	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570
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	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263
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	33,374	33,374	33,374	33,374	33,374	33,374	33,374	33,374	33,374	33,374	33,374	33,374	33,374	33,374
13	310.2	Power Generation Equipment	143,928	143,928	143,928	143,928	143,928	143,928	143,928	143,928	143,928	143,928	143,928	143,928	143,928	143,928
14	311.2	Pumping Equipment	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677
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	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439
18	304.3	Structures & Improvements	21,615	21,615	21,615	22,583	22,583	22,583	23,551	23,551	23,551	24,519	24,519	24,519	25,487	23,253
19	311.3	Pumping Equipment	25,991	25,991	25,991	25,991	25,991	25,991	25,991	25,991	25,991	25,991	25,991	25,991	25,991	25,991
20	320.3	Water Treatment Equipment	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679
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	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692
26	330.4	Distr. Reservoirs & Standpipes	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200
27	331.4	Transm. & Distribution Mains	338,767	338,767	338,767	345,663	345,663	345,663	352,559	352,559	352,559	359,455	359,455	359,455	366,351	350,437
28	333.4	Services	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692
29	334.4	Meters & Meter Installations	118,567	118,567	118,567	121,385	121,385	121,385	124,203	124,203	124,203	127,021	127,021	127,021	129,839	123,335
30	335.4	Hydrants	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534
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	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451
36	340.5	Office Furniture & Equipment	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448
37	340.51	Computer Equipment	62,986	64,238	65,888	69,033	71,560	73,559	75,551	77,085	78,452	80,918	82,233	83,495	85,097	74,623
38	341.5	Transportation Equipment	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950
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	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986
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	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
43	346.5	Communication Equipment	727	727	727	727	727	727	727	727	727	727	727	727	727	727
44	347.5	Miscellaneous Equipment	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002
45	348.5	Other Tangible Plant	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894
46		TOTAL	2,547,976	2,549,228	2,550,878	2,564,705	2,567,232	2,569,231	2,581,905	2,583,439	2,584,806	2,597,954	2,599,269	2,600,531	2,612,815	2,577,690
47		Subtotal Land & Land Rights	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009

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Schedule of Sewer Plant in Service By Primary Account
Test Year Average balance
Jasmine Lakes
Docket No. 060368-WS
Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Historical Base Year 2005			**Intermediate Year 2006**			**Projected Rate Year 2007**		
Line	Acct		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1	INTANGIBLE PLANT										
2	351.1	Organization	14,072	0.00%	0	14,072	0.00%	0	14,072	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	5,802	0.00%	0	5,802	0.00%	0	5,802	0.00%	0
7	354.2	Structures & Improvements	1,656	0.00%	0	1,656	0.00%	0	1,656	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	272,708	0.00%	0	274,916	0.00%	0	282,909	0.00%	0
10	361.2	Collection Sewers - Gravity	118,925	0.00%	0	132,793	0.00%	0	278,524	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	2,643	0.00%	0	2,643	0.00%	0	2,643	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	940	0.00%	0	506	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	194,038	0.00%	0	204,563	0.00%	0	236,098	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	23,400	0.00%	0	24,409	0.00%	0	25,846	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	434	0.00%	0	940	0.00%	0
27	380.4	Treatment & Disposal Equipment	729,733	0.00%	0	742,311	0.00%	0	882,813	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	168	0.00%	0	168	0.00%	0	168	0.00%	0
30	389.4	Other Plant & Misc. Equipment	91,054	0.00%	0	91,054	0.00%	0	91,054	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	483	0.00%	0	483	0.00%	0	483	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	451	0.00%	0	451	0.00%	0	451	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	0	0.00%	0	604	0.00%	0	7,853	0.00%	0
53	390.7	Office Furniture & Equipment	6,697	0.00%	0	6,697	0.00%	0	6,697	0.00%	0
54	390.71	Computer Equipment	3,397	0.00%	0	26,194	0.00%	0	74,100	0.00%	0
55	391.7	Transportation Equipment	6,050	0.00%	0	31,435	0.00%	0	61,050	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	78	0.00%	0	78	0.00%	0	78	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	705	0.00%	0	606	0.00%	0	1,764	0.00%	0
62	398.7	Other Tangible Plant	27,239	0.00%	0	34,104	0.00%	0	34,104	0.00%	0
63	TOTAL		1,500,240		0	1,595,980		0	2,009,105		0
64	Total Land and Land Rights		5,802		0	5,802		0	5,802		0

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

Florida Public Service Commission

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	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072
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	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802
7	354.2	Structures & Improvements	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
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	272,161	272,161	272,161	272,161	272,161	272,161	272,161	272,161	273,584	273,584	273,584	273,584	273,584	272,708
10	361.2	Collection Sewers - Gravity	115,808	115,808	115,808	115,808	115,808	115,808	115,808	115,808	123,913	123,913	123,913	123,913	123,913	118,925
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	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643
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	190,448	190,448	190,448	190,448	190,702	190,702	190,702	190,702	194,932	194,932	202,677	202,677	202,677	194,038
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	22,240	22,240	22,240	22,240	23,916	23,916	23,916	23,916	23,916	23,916	23,916	23,916	23,916	23,400
26	355.4	Power Generation Equipment	940	940	940	940	940	940	940	940	940	940	940	940	940	940
27	380.4	Treatment & Disposal Equipment	727,774	727,774	727,774	727,774	730,603	730,603	730,603	730,603	730,603	730,603	730,603	730,603	730,603	729,733
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	168	168	168	168	168	168	168	168	168	168	168	168	168	168
30	389.4	*Other Plant & Misc. Equipment*	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054
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	483	483	483	483	483	483	483	483	483	483	483	483	483	483
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	451	451	451	451	451	451	451	451	451	451	451	451	451	451
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	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050
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	78	78	78	78	78	78	78	78	78	78	78	78	78	78
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	705	705	705	705	705	705	705	705	705	705	705	705	705	705
62	398.7	Other Tangible Plant	11,794	11,794	11,794	11,794	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	27,239
63		TOTAL	1,471,024	1,471,024	1,471,024	1,471,024	1,498,093	1,498,093	1,498,093	1,498,093	1,511,851	1,511,851	1,519,596	1,519,596	1,519,596	1,496,843
64		Subtotal Land & Land Rights	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802

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Schedule of Sewer Plant in Service By Primary Account
Test Year Average balance
Jasmine Lakes
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	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072
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	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802
7	354.2	Structures & Improvements	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
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	272,161	272,161	272,161	272,161	272,161	272,161	272,161	272,161	273,584	273,584	273,584	273,584	273,584	272,708
10	361.2	Collection Sewers - Gravity	115,808	115,808	115,808	115,808	115,808	115,808	115,808	115,808	123,913	123,913	123,913	123,913	123,913	118,925
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	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643
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	940	940	940	940	940	940	940	940	940	940	940	940	940	940
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	190,448	190,448	190,448	190,448	190,702	190,702	190,702	190,702	194,932	194,932	202,677	202,677	202,677	194,038
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	22,240	22,240	22,240	22,240	23,916	23,916	23,916	23,916	23,916	23,916	23,916	23,916	23,916	23,400
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	727,774	727,774	727,774	727,774	730,603	730,603	730,603	730,603	730,603	730,603	730,603	730,603	730,603	729,733
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	168	168	168	168	168	168	168	168	168	168	168	168	168	168
30	389.4	Other Plant & Misc. Equipment	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054
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	483	483	483	483	483	483	483	483	483	483	483	483	483	483
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	451	451	451	451	451	451	451	451	451	451	451	451	451	451
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	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	1,661	10,930	13,811	17,765	3,397
55	391.7	Transportation Equipment	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050
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	78	78	78	78	78	78	78	78	78	78	78	78	78	78
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	705	705	705	705	705	705	705	705	705	705	705	705	705	705
62	398.7	Other Tangible Plant	11,794	11,794	11,794	11,794	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	27,239
63		TOTAL	1,471,024	1,471,024	1,471,024	1,471,024	1,498,093	1,498,093	1,498,093	1,498,093	1,511,851	1,513,512	1,530,526	1,533,407	1,537,361	1,500,240
64		Subtotal Land & Land Rights	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802

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Schedule of Sewer Plant in Service By Primary Account
Test Year Average balance
Jasmine Lakes
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	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072
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	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802
7	354.2	Structures & Improvements	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
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	273,584	273,584	273,584	273,584	273,584	273,584	275,027	275,027	275,027	276,470	276,470	276,470	277,913	274,916
10	361.2	Collection Sewers - Gravity	123,913	123,913	123,913	123,913	123,913	123,913	123,913	123,913	123,913	123,913	123,913	123,913	239,354	132,793
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	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643
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	940	940	940	940	940	940	940	0	0	0	0	0	0	506
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	202,677	202,677	202,677	202,677	202,677	202,677	202,677	202,677	202,677	202,677	202,677	202,677	227,201	204,563
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	23,916	23,916	23,916	23,916	23,916	23,916	24,450	24,450	24,450	24,984	24,984	24,984	25,518	24,409
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	940	940	940	940	940	940	434
27	380.4	Treatment & Disposal Equipment	730,603	730,603	730,603	730,603	730,603	730,603	730,603	730,603	730,603	730,603	730,603	730,603	882,813	742,311
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	168	168	168	168	168	168	168	168	168	168	168	168	168	168
30	389.4	Other Plant & Misc. Equipment	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054
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	483	483	483	483	483	483	483	483	483	483	483	483	483	483
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	451	451	451	451	451	451	451	451	451	451	451	451	451	451
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	7,853	604
53	390.7	Office Furniture & Equipment	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697
54	390.71	Computer Equipment	17,765	17,765	17,765	19,309	19,309	25,610	26,742	26,742	26,742	26,742	26,742	26,742	62,545	26,194
55	391.7	Transportation Equipment	6,050	6,050	6,050	6,050	6,050	6,050	6,050	61,050	61,050	61,050	61,050	61,050	61,050	31,435
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	78	78	78	78	78	78	78	78	78	78	78	78	78	78
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	705	705	705	705	705	705	705	705	705	705	705	62	62	606
62	398.7	Other Tangible Plant	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104
63		TOTAL	1,537,361	1,537,361	1,537,361	1,538,905	1,538,905	1,545,206	1,548,315	1,603,315	1,603,315	1,605,292	1,605,292	1,604,649	1,942,457	1,595,980
64		Subtotal Land & Land Rights	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802

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Schedule of Sewer Plant in Service By Primary Account
Test Year Average balance
Jasmine Lakes
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	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072
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	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802
7	354.2	Structures & Improvements	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
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	277,913	277,913	277,913	280,865	280,865	280,865	283,817	283,817	283,817	286,769	286,769	286,769	289,721	282,909
10	361.2	Collection Sewers - Gravity	239,354	239,354	239,354	239,354	239,354	239,354	239,354	239,354	341,196	341,196	341,196	341,196	341,196	278,524
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	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643
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	227,201	227,201	227,201	232,419	232,419	232,419	237,637	237,637	237,637	242,855	242,855	242,855	248,935	236,098
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	25,518	25,518	25,518	25,712	25,712	25,712	25,906	25,906	25,906	26,100	26,100	26,100	26,294	25,846
26	355.4	Power Generation Equipment	940	940	940	940	940	940	940	940	940	940	940	940	940	940
27	380.4	Treatment & Disposal Equipment	882,813	882,813	882,813	882,813	882,813	882,813	882,813	882,813	882,813	882,813	882,813	882,813	882,813	882,813
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	168	168	168	168	168	168	168	168	168	168	168	168	168	168
30	389.4	Other Plant & Misc. Equipment	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054
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	483	483	483	483	483	483	483	483	483	483	483	483	483	483
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	451	451	451	451	451	451	451	451	451	451	451	451	451	451
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	7,853	7,853	7,853	7,853	7,853	7,853	7,853	7,853	7,853	7,853	7,853	7,853	7,853	7,853
53	390.7	Office Furniture & Equipment	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697
54	390.71	Computer Equipment	62,545	63,788	65,427	68,550	71,059	73,044	75,022	76,545	77,903	80,351	81,658	82,910	84,501	74,100
55	391.7	Transportation Equipment	61,050	61,050	61,050	61,050	61,050	61,050	61,050	61,050	61,050	61,050	61,050	61,050	61,050	61,050
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	78	78	78	78	78	78	78	78	78	78	78	78	78	78
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	62	62	62	1,065	1,065	1,065	2,068	2,068	2,068	3,071	3,071	3,071	4,129	1,764
62	398.7	Other Tangible Plant	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104
63		TOTAL	1,942,457	1,943,700	1,945,339	1,957,829	1,960,338	1,962,323	1,973,668	1,975,191	2,078,391	2,090,206	2,091,513	2,092,765	2,104,640	2,009,105
64		Subtotal Land & Land Rights	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802

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Non-Used and Useful Plant - Summary

Florida Public Service Commission

Jasmine Lakes
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.

	(1)	(2)	(3)	(4)	(5)	(6)	(9)
		Base Year 2005	**Intermediate Year 2006**		**Projected Rate Year 2007**		
Line No.	Description	Adjusted Balance	Adjustments	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
	Water						
1	Plant in Service	0	0	0	0	0	A-5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	0	0	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	0	0	0	0	0	
	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	0	0	0	0	0	

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

Florida Public Service Commission

Jasmine Lakes
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 with the date that rate base was last established by PSC			
1	12/31/92 Balance	262,903	253,073
	1993		
2	Additions	22,912	44,600
3	Retirements	0	0
4	Adjustments	0	0
5	12/31/93 Balance	285,815	297,673
	1994		
6	Additions	24,433	45,416
7	Retirements	(785)	0
8	Adjustments	0	0
9	12/31/94 Balance	309,463	343,089
	1995		
10	Additions	25,631	45,997
11	Retirements	0	0
12	Adjustments	0	0
13	12/31/95 Balance	335,094	389,086
	1996		
14	Additions	26,115	46,452
15	Retirements	(21,830)	0
16	Adjustments	0	0
17	12/31/96 Balance	339,379	435,538
	1997		
18	Additions	26,388	47,799
19	Retirements	(277)	(339)
20	Adjustments	0	0
21	12/31/97 Balance	365,490	482,998
	1998		
22	Additions	29,431	52,093
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/98 Balance	394,921	535,091
	1999		
26	Additions	31,226	55,092
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/99 Balance	426,147	590,183

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

Florida Public Service Commission

Jasmine Lakes
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
	2000		
30	Additions	32,070	55,994
31	Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	458,217	646,177
	2001		
34	Additions	31,829	55,764
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/01 Balance	490,046	701,941
	2002		
38	Additions	33,234	57,696
39	Retirements	(3,366)	(1,369)
40	Adjustments	0	0
41	12/31/02 Balance	519,914	758,268
	2003		
42	Additions	32,922	58,072
43	Retirements	(5,920)	(5,920)
44	Adjustments	0	0
45	12/31/03 Balance	546,916	810,420
	2004		
46	Additions	35,299	58,662
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	582,215	869,082
	2005		
50	Additions	78,146	68,127
51	Retirements	0	0
52	Adjustments	(581)	11,435
53	12/31/05 Balance	659,780	948,644
	2006		
54	Additions	83,413	87,836
55	Retirements	(4,191)	(10,782)
56	Adjustments	4,514	4,483
57	12/31/06 Balance	743,517	1,030,181
	2007		
58	Additions	86,371	108,240
59	Retirements	(13,224)	(8,032)
60	Adjustments	12,599	12,511
61	12/31/07 Balance	829,263	1,142,899

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

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average balance
Jasmine Lakes
Docket No. 060368-WS
Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

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.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Historical Base Year 2005			**Intermediate Year 2006**			**Projected Rate Year 2007**		
Line	Acct		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	5,115	0.00%	0	5,462	0.00%	0	5,809	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	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	60,277	0.00%	0	64,215	0.00%	0	68,154	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	17,443	0.00%	0	18,227	0.00%	0	19,130	0.00%	0
13	310.2	Power Generation Equipment	117	0.00%	0	2,495	0.00%	0	9,308	0.00%	0
14	311.2	Pumping Equipment	28,723	0.00%	0	31,057	0.00%	0	33,391	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	2,888	0.00%	0	3,140	0.00%	0	2,588	0.00%	0
19	311.3	Pumping Equipment	2,935	0.00%	0	4,105	0.00%	0	5,384	0.00%	0
20	320.3	Water Treatment Equipment	52,840	0.00%	0	62,093	0.00%	0	70,961	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	4,036	0.00%	0	5,611	0.00%	0	7,199	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	106,049	0.00%	0	110,087	0.00%	0	114,125	0.00%	0
27	331.4	Transm. & Distribution Mains	196,636	0.00%	0	206,142	0.00%	0	214,194	0.00%	0
28	333.4	Services	23,625	0.00%	0	24,603	0.00%	0	25,595	0.00%	0
29	334.4	Meters & Meter Installations	72,793	0.00%	0	77,853	0.00%	0	78,674	0.00%	0
30	335.4	Hydrants	4,724	0.00%	0	5,602	0.00%	0	6,480	0.00%	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	518	0.00%	0	569	0.00%	0	620	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	14,556	0.00%	0	43,667	0.00%	0	72,778	0.00%	0
36	340.5	Office Furniture & Equipment	8,448	0.00%	0	8,448	0.00%	0	8,448	0.00%	0
37	340.51	Computer Equipment	91	0.00%	0	2,517	0.00%	0	11,141	0.00%	0
38	341.5	Transportation Equipment	10,950	0.00%	0	10,950	0.00%	0	10,950	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	1,810	0.00%	0	2,476	0.00%	0	3,163	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	2,393	0.00%	0	2,393	0.00%	0	2,393	0.00%	0
43	346.5	Communication Equipment	3	0.00%	0	55	0.00%	0	127	0.00%	0
44	347.5	Miscellaneous Equipment	475	0.00%	0	609	0.00%	0	742	0.00%	0
45	348.5	Other Tangible Plant	2,593	0.00%	0	9,056	0.00%	0	15,645	0.00%	0
46		TOTAL	620,038		0	701,430		0	786,999		0
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average balance
Jasmine Lakes
Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [X] Projected [ ]

Florida Public Service Commission

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	4,941	4,970	4,999	5,028	5,057	5,086	5,115	5,143	5,172	5,201	5,230	5,259	5,288	5,115
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	58,308	58,636	58,965	59,293	59,621	59,949	60,277	60,605	60,934	61,262	61,590	61,918	62,246	60,277
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	17,054	17,119	17,184	17,248	17,313	17,378	17,443	17,507	17,572	17,637	17,702	17,766	17,831	17,443
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	101	203	304	405	507	117
14	311.2	Pumping Equipment	27,556	27,750	27,945	28,139	28,334	28,528	28,723	28,917	29,112	29,306	29,501	29,695	29,890	28,723
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	2,609	2,652	2,695	2,737	2,787	2,836	2,885	2,934	2,984	3,033	3,082	3,131	3,180	2,888
19	311.3	Pumping Equipment	2,360	2,456	2,551	2,647	2,743	2,839	2,935	3,031	3,126	3,222	3,318	3,414	3,510	2,935
20	320.3	Water Treatment Equipment	48,000	48,800	49,600	50,399	51,199	52,014	52,830	53,646	54,464	55,283	56,102	56,920	57,659	52,840
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	3,300	3,410	3,520	3,630	3,762	3,894	4,026	4,158	4,290	4,422	4,555	4,687	4,819	4,036
26	330.4	Distr. Reservoirs & Standpipes	104,029	104,366	104,702	105,039	105,375	105,712	106,049	106,385	106,722	107,058	107,395	107,731	108,068	106,049
27	331.4	Transm. & Distribution Mains	191,955	192,708	193,460	194,232	195,004	195,806	196,608	197,411	198,213	199,015	199,804	200,606	201,408	196,633
28	333.4	Services	23,185	23,248	23,311	23,373	23,454	23,535	23,616	23,697	23,778	23,859	23,941	24,024	24,106	23,625
29	334.4	Meters & Meter Installations	70,092	70,523	70,954	71,405	71,857	72,309	72,761	73,213	73,664	74,116	74,587	75,058	75,529	72,774
30	335.4	Hydrants	4,286	4,359	4,432	4,505	4,578	4,651	4,724	4,798	4,871	4,944	5,017	5,090	5,163	4,724
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	493	497	501	505	510	514	518	522	527	531	535	539	544	518
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	3,037	6,075	9,112	12,149	15,186	18,224	21,261	24,298	27,336	30,373	12,850
36	340.5	Office Furniture & Equipment	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950
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	1,577	1,590	1,604	1,618	1,675	1,732	1,790	1,847	1,904	1,961	2,019	2,076	2,133	1,810
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	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	409	420	431	442	453	464	475	487	498	509	520	531	542	475
45	348.5	Other Tangible Plant	270	270	270	819	1,368	1,917	2,466	3,016	3,565	4,114	4,663	5,212	5,761	2,593
46		TOTAL	582,215	585,564	588,914	595,890	602,956	610,069	617,182	624,294	631,511	638,728	645,953	653,190	660,349	618,217
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average balance
Jasmine Lakes
Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [X] Projected [ ]

Florida Public Service Commission

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	4,941	4,970	4,999	5,028	5,057	5,086	5,115	5,144	5,172	5,201	5,230	5,259	5,288	5,115
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	58,308	58,636	58,965	59,293	59,621	59,949	60,277	60,605	60,934	61,262	61,590	61,918	62,246	60,277
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	17,054	17,119	17,184	17,248	17,313	17,378	17,443	17,507	17,572	17,637	17,702	17,767	17,831	17,443
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	101	203	304	405	507	117
14	311.2	Pumping Equipment	27,556	27,750	27,945	28,139	28,334	28,528	28,723	28,917	29,112	29,306	29,501	29,695	29,890	28,723
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	2,609	2,652	2,695	2,737	2,787	2,836	2,885	2,934	2,984	3,033	3,082	3,131	3,181	2,888
19	311.3	Pumping Equipment	2,360	2,456	2,551	2,647	2,743	2,839	2,935	3,031	3,126	3,222	3,318	3,414	3,510	2,935
20	320.3	Water Treatment Equipment	48,000	48,800	49,600	50,399	51,199	52,014	52,830	53,646	54,464	55,283	56,102	56,920	57,659	52,840
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	3,300	3,410	3,520	3,630	3,762	3,894	4,026	4,158	4,290	4,422	4,555	4,687	4,819	4,036
26	330.4	Distr. Reservoirs & Standpipes	104,029	104,366	104,702	105,039	105,375	105,712	106,049	106,385	106,722	107,058	107,395	107,731	108,068	106,049
27	331.4	Transm. & Distribution Mains	191,955	192,708	193,460	194,232	195,004	195,806	196,608	197,411	198,213	199,015	199,817	200,620	201,422	196,636
28	333.4	Services	23,185	23,248	23,311	23,373	23,454	23,535	23,616	23,697	23,778	23,859	23,941	24,024	24,106	23,625
29	334.4	Meters & Meter Installations	70,092	70,523	70,954	71,410	71,866	72,322	72,778	73,234	73,690	74,146	74,622	75,097	75,572	72,793
30	335.4	Hydrants	4,286	4,359	4,432	4,505	4,578	4,651	4,724	4,798	4,871	4,944	5,017	5,090	5,163	4,724
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	493	497	501	505	510	514	518	522	527	531	535	539	544	518
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	2,426	4,852	7,278	9,704	12,130	14,556	16,982	19,408	21,833	24,259	26,685	29,111	14,556
36	340.5	Office Furniture & Equipment	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	23	176	369	618	91
38	341.5	Transportation Equipment	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950
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	1,577	1,590	1,604	1,618	1,675	1,732	1,790	1,847	1,904	1,961	2,019	2,076	2,133	1,810
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	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	6	12	18	3
44	347.5	Miscellaneous Equipment	409	420	431	442	453	464	475	487	498	509	520	531	542	475
45	348.5	Other Tangible Plant	270	270	270	819	1,368	1,917	2,466	3,016	3,565	4,114	4,663	5,212	5,761	2,593
46		TOTAL	582,215	587,990	593,766	600,135	606,594	613,100	619,606	626,111	632,721	639,354	646,144	652,974	659,780	620,038
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average balance
Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ending 12/31/06
Historical [ ] Projected [X]

Florida Public Service Commission

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	5,288	5,317	5,346	5,375	5,404	5,433	5,462	5,491	5,519	5,548	5,577	5,606	5,635	5,462
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	62,246	62,574	62,903	63,231	63,559	63,887	64,215	64,544	64,872	65,200	65,528	65,856	66,184	64,215
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	17,831	17,896	17,961	18,026	18,090	18,155	18,220	18,285	18,349	18,414	18,494	18,573	18,653	18,227
13	310.2	Power Generation Equipment	507	608	709	811	912	1,512	2,112	2,711	3,311	3,911	4,510	5,110	5,710	2,495
14	311.2	Pumping Equipment	29,890	30,084	30,279	30,473	30,668	30,862	31,057	31,251	31,446	31,640	31,835	32,029	32,224	31,057
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	3,181	3,230	3,279	3,328	3,377	3,427	3,104	3,156	3,209	2,890	2,946	3,002	2,686	3,140
19	311.3	Pumping Equipment	3,510	3,605	3,701	3,797	3,893	3,989	4,085	4,193	4,301	4,409	4,518	4,626	4,734	4,105
20	320.3	Water Treatment Equipment	57,659	58,398	59,137	59,876	60,615	61,354	62,093	62,832	63,571	64,310	65,049	65,788	66,527	62,093
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	4,819	4,951	5,083	5,215	5,347	5,479	5,611	5,743	5,875	6,007	6,140	6,273	6,406	5,611
26	330.4	Distr. Reservoirs & Standpipes	108,068	108,404	108,741	109,077	109,414	109,750	110,087	110,423	110,760	111,096	111,433	111,769	112,106	110,087
27	331.4	Transm. & Distribution Mains	201,422	202,254	203,086	203,918	204,750	205,583	206,415	207,247	208,079	208,027	208,857	209,687	210,517	206,142
28	333.4	Services	24,106	24,189	24,272	24,354	24,437	24,520	24,603	24,685	24,768	24,851	24,933	25,016	25,099	24,603
29	334.4	Meters & Meter Installations	75,572	76,056	76,540	77,023	77,523	78,023	77,794	78,292	78,790	78,559	79,055	79,551	79,318	77,853
30	335.4	Hydrants	5,163	5,236	5,310	5,383	5,456	5,529	5,602	5,675	5,748	5,822	5,895	5,968	6,041	5,602
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	544	548	552	556	560	565	569	573	577	582	586	590	594	569
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	29,111	31,537	33,963	36,389	38,815	41,241	43,667	46,093	48,519	50,945	53,371	55,797	58,223	43,667
36	340.5	Office Furniture & Equipment	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448
37	340.51	Computer Equipment	618	866	1,115	1,385	1,655	2,013	2,387	2,761	3,135	3,509	3,883	4,257	5,132	2,517
38	341.5	Transportation Equipment	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950
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	2,133	2,190	2,247	2,305	2,362	2,419	2,476	2,533	2,591	2,648	2,705	2,762	2,820	2,476
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	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
43	346.5	Communication Equipment	18	24	30	36	42	48	55	61	67	73	79	85	91	55
44	347.5	Miscellaneous Equipment	542	553	564	576	587	598	609	620	631	642	653	665	676	609
45	348.5	Other Tangible Plant	5,761	6,310	6,859	7,409	7,958	8,507	9,056	9,605	10,154	10,703	11,252	11,801	12,351	9,056
46		TOTAL	659,780	666,624	673,468	680,334	687,216	694,684	701,067	708,566	716,064	721,577	729,090	736,604	743,517	701,430
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average balance
Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ending 12/31/07
Historical [ ] Projected [X]

Florida Public Service Commission

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	5,635	5,664	5,693	5,722	5,751	5,780	5,809	5,838	5,867	5,895	5,924	5,953	5,982	5,809
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	66,184	66,513	66,841	67,169	67,497	67,825	68,154	68,482	68,810	69,138	69,466	69,794	70,123	68,154
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	18,653	18,732	18,812	18,891	18,971	19,050	19,130	19,210	19,289	19,369	19,448	19,528	19,607	19,130
13	310.2	Power Generation Equipment	5,710	6,309	6,909	7,509	8,109	8,708	9,308	9,908	10,507	11,107	11,707	12,306	12,906	9,308
14	311.2	Pumping Equipment	32,224	32,418	32,613	32,807	33,002	33,196	33,391	33,585	33,780	33,974	34,168	34,363	34,557	33,391
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	2,686	2,746	2,806	2,587	2,650	2,712	2,496	2,561	2,626	2,412	2,480	2,548	2,337	2,588
19	311.3	Pumping Equipment	4,734	4,843	4,951	5,059	5,167	5,276	5,384	5,492	5,601	5,709	5,817	5,926	6,034	5,384
20	320.3	Water Treatment Equipment	66,527	67,266	68,005	68,744	69,483	70,222	70,961	71,700	72,439	73,178	73,917	74,656	75,395	70,961
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	6,406	6,538	6,670	6,802	6,934	7,066	7,199	7,331	7,463	7,595	7,727	7,859	7,991	7,199
26	330.4	Distr. Reservoirs & Standpipes	112,106	112,443	112,779	113,116	113,452	113,789	114,125	114,462	114,798	115,135	115,471	115,808	116,144	114,125
27	331.4	Transm. & Distribution Mains	210,517	211,347	212,177	212,182	213,029	213,876	213,897	214,761	215,625	215,664	216,544	217,425	217,480	214,194
28	333.4	Services	25,099	25,181	25,264	25,347	25,429	25,512	25,595	25,677	25,760	25,843	25,926	26,008	26,091	25,595
29	334.4	Meters & Meter Installations	79,318	79,812	80,306	78,630	79,135	79,641	77,977	78,494	79,012	77,359	77,888	78,417	76,776	78,674
30	335.4	Hydrants	6,041	6,114	6,187	6,260	6,333	6,407	6,480	6,553	6,626	6,699	6,772	6,845	6,919	6,480
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	594	598	603	607	611	615	620	624	628	632	637	641	645	620
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	58,223	60,648	63,074	65,500	67,926	70,352	72,778	75,204	77,630	80,056	82,482	84,908	87,334	72,778
36	340.5	Office Furniture & Equipment	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448
37	340.51	Computer Equipment	5,132	6,024	6,939	7,898	8,892	9,914	10,963	12,034	13,123	14,247	15,389	16,549	17,731	11,141
38	341.5	Transportation Equipment	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950
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	2,820	2,877	2,934	2,991	3,048	3,106	3,163	3,220	3,277	3,335	3,392	3,449	3,506	3,163
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	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
43	346.5	Communication Equipment	91	97	103	109	115	121	127	133	139	145	152	158	164	127
44	347.5	Miscellaneous Equipment	676	687	698	709	720	731	742	754	765	776	787	798	809	742
45	348.5	Other Tangible Plant	12,351	12,900	13,449	13,998	14,547	15,096	15,645	16,194	16,743	17,293	17,842	18,391	18,940	15,645
46		TOTAL	743,517	751,549	759,605	764,429	772,594	780,787	785,734	794,007	802,300	807,352	815,728	824,122	829,263	786,999
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
Jasmine Lakes
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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
Line	Acct		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	5,006	0.00%	0	5,006	0.00%	0	5,006	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	337	0.00%	0	398	0.00%	0	459	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	236,137	0.00%	0	244,969	0.00%	0	252,887	0.00%	0
10	361.2	Collection Sewers - Gravity	1,467	0.00%	0	4,547	0.00%	0	9,555	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	1,586	0.00%	0	2,114	0.00%	0	2,592	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	99,257	0.00%	0	103,797	0.00%	0	101,664	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	9,024	0.00%	0	9,703	0.00%	0	10,072	0.00%	0
26	355.4	Power Generation Equipment	118	0.00%	0	126	0.00%	0	169	0.00%	0
27	380.4	Treatment & Disposal Equipment	478,007	0.00%	0	526,796	0.00%	0	581,384	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	54	0.00%	0	54	0.00%	0	54	0.00%	0
30	389.4	Other Plant & Misc. Equipment	50,930	0.00%	0	57,004	0.00%	0	63,077	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	16	0.00%	0	48	0.00%	0	81	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	6	0.00%	0	17	0.00%	0	28	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	0	0.00%	0	(172)	0.00%	0	(2,089)	0.00%	0
53	390.7	Office Furniture & Equipment	6,697	0.00%	0	6,697	0.00%	0	6,697	0.00%	0
54	390.71	Computer Equipment	91	0.00%	0	2,499	0.00%	0	11,063	0.00%	0
55	391.7	Transportation Equipment	6,050	0.00%	0	7,694	0.00%	0	18,260	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	55	0.00%	0	63	0.00%	0	70	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	24	0.00%	0	(82)	0.00%	0	(1,275)	0.00%	0
62	398.7	Other Tangible Plant	13,322	0.00%	0	19,971	0.00%	0	26,792	0.00%	0
63		TOTAL	908,182		0	991,249		0	1,086,548		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
Jasmine Lakes
Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [X] Projected [ ]

Florida Public Service Commission

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	5,006	5,035	5,064	5,094	5,123	5,152	5,182	5,211	5,240	5,270	5,299	5,328	5,358	5,182
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	306	311	315	320	325	329	334	338	343	348	352	357	361	334
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	231,597	232,352	233,108	233,863	234,618	235,373	236,129	236,884	237,643	238,402	239,138	239,897	240,656	236,128
10	361.2	Collection Sewers - Gravity	0	0	0	214	428	643	857	1,071	1,300	1,530	1,759	1,988	2,217	924
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	1,321	1,366	1,410	1,454	1,498	1,542	1,586	1,630	1,674	1,718	1,762	1,806	1,850	1,586
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	96,857	97,385	97,914	98,442	98,971	99,501	100,030	100,559	101,100	101,641	102,203	102,766	103,328	100,054
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	8,595	8,656	8,718	8,780	8,846	8,913	8,979	9,045	9,112	9,178	9,244	9,311	9,377	8,981
26	355.4	Power Generation Equipment	118	122	126	130	134	138	142	145	149	153	157	161	165	142
27	380.4	Treatment & Disposal Equipment	453,681	457,053	460,425	463,797	467,182	470,568	473,953	477,338	480,723	484,108	487,493	490,878	494,263	473,959
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	54	54	55	55	56	56	56	57	57	58	58	59	59	56
30	389.4	Other Plant & Misc. Equipment	47,894	48,315	48,737	49,159	49,581	50,003	50,425	50,847	51,269	51,690	52,112	52,534	52,956	50,425
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	2	4	7	9	11	13	16	18	20	22	9
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	2	4	6	8	10	13	15	17	19	21	9
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	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050
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	51	51	52	52	52	53	53	54	54	54	55	55	56	53
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	4	8	12	16	20	24	27	31	35	39	17
62	398.7	Other Tangible Plant	10,855	10,954	11,052	11,150	11,434	11,719	12,003	12,287	12,571	12,855	13,140	13,424	13,708	12,089
63		TOTAL	869,082	874,402	879,722	885,265	891,013	896,760	902,507	908,254	914,032	919,810	925,586	931,386	937,185	902,693
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
Jasmine Lakes
Docket No. 060368-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	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006
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	306	311	316	322	327	332	337	342	347	352	357	362	367	337
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	231,597	232,353	233,109	233,865	234,621	235,377	236,133	236,888	237,648	238,408	239,168	239,928	240,688	236,137
10	361.2	Collection Sewers - Gravity	0	241	483	724	965	1,206	1,448	1,689	1,947	2,205	2,463	2,721	2,980	1,467
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	1,321	1,366	1,410	1,454	1,498	1,542	1,586	1,630	1,674	1,718	1,762	1,806	1,850	1,586
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	96,857	97,253	97,650	98,047	98,444	98,842	99,239	99,636	100,042	100,448	100,871	101,293	101,715	99,257
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	8,595	8,663	8,732	8,800	8,874	8,948	9,022	9,095	9,169	9,243	9,317	9,390	9,464	9,024
26	355.4	Power Generation Equipment	118	118	118	118	118	118	118	118	118	118	118	118	118	118
27	380.4	Treatment & Disposal Equipment	453,681	457,726	461,772	465,817	469,878	473,939	478,000	482,061	486,122	490,182	494,243	498,304	502,365	478,007
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	54	54	54	54	54	54	54	54	54	54	54	54	54	54
30	389.4	Other Plant & Misc. Equipment	47,894	48,400	48,906	49,412	49,918	50,424	50,930	51,436	51,942	52,449	52,955	53,461	53,967	50,930
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	3	5	8	11	13	16	19	21	24	27	30	32	16
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	1	2	3	4	5	6	7	8	8	9	10	11	6
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	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	23	175	367	613	91
55	391.7	Transportation Equipment	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050
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	51	51	52	53	53	54	55	55	56	57	57	58	59	55
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	4	8	12	16	20	24	27	31	35	39	43	47	24
62	398.7	Other Tangible Plant	10,855	11,052	11,248	11,445	12,013	12,582	13,150	13,719	14,287	14,855	15,424	15,992	16,561	13,322
63		TOTAL	869,082	875,349	881,617	887,885	894,546	901,207	907,868	914,529	921,220	927,934	934,792	941,691	948,644	908,182
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
Jasmine Lakes
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 01/00/00	(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	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006
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	367	373	378	383	388	393	398	403	408	413	419	424	429	398
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	240,688	241,448	242,208	242,968	243,727	244,487	244,937	245,701	246,465	246,919	247,687	248,455	248,913	244,969
10	361.2	Collection Sewers - Gravity	2,980	3,238	3,496	3,754	4,012	4,270	4,529	4,787	5,045	5,303	5,561	5,819	6,318	4,547
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	1,850	1,894	1,938	1,982	2,026	2,070	2,114	2,158	2,202	2,247	2,291	2,335	2,379	2,114
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	101,715	102,137	102,560	102,982	103,404	103,826	104,249	104,671	105,093	105,515	105,938	106,360	100,915	103,797
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	9,464	9,538	9,612	9,685	9,759	9,833	9,682	9,758	9,833	9,684	9,761	9,838	9,691	9,703
26	355.4	Power Generation Equipment	118	118	118	118	118	118	122	126	130	134	138	142	145	126
27	380.4	Treatment & Disposal Equipment	502,365	506,426	510,487	514,548	518,609	522,670	526,731	530,792	534,853	538,914	542,975	547,036	551,943	526,796
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	54	54	54	54	54	54	54	54	54	54	54	54	54	54
30	389.4	Other Plant & Misc. Equipment	53,967	54,473	54,979	55,485	55,991	56,497	57,004	57,510	58,016	58,522	59,028	59,534	60,040	57,004
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	32	35	38	40	43	46	48	51	54	56	59	62	64	48
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	11	12	13	14	15	16	17	18	19	20	21	22	23	17
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	(2,234)	(172)
53	390.7	Office Furniture & Equipment	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697
54	390.71	Computer Equipment	613	860	1,107	1,375	1,643	1,999	2,370	2,742	3,113	3,485	3,856	4,227	5,096	2,499
55	391.7	Transportation Equipment	6,050	6,050	6,050	6,050	6,050	6,050	6,050	7,068	8,085	9,103	10,120	11,138	12,155	7,694
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	59	59	60	61	61	62	63	63	64	64	65	66	66	63
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	47	51	55	59	63	67	71	74	78	82	86	(900)	(899)	(82)
62	398.7	Other Tangible Plant	16,561	17,129	17,697	18,266	18,834	19,403	19,971	20,539	21,108	21,676	22,245	22,813	23,381	19,971
63		TOTAL	948,644	955,598	962,551	969,526	976,501	983,564	990,112	998,217	1,006,322	1,013,893	1,022,004	1,029,125	1,030,181	991,249
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ending 12/31/07
Historical [ ] Projected [X]

Florida Public Service Commission

Schedule: A-10
Page: 5 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 **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	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006	5,006
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	429	434	439	444	449	454	459	464	470	475	480	485	490	459
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	248,913	249,684	250,456	250,813	251,594	252,374	252,739	253,527	254,316	254,689	255,486	256,282	256,664	252,887
10	361.2	Collection Sewers - Gravity	6,318	6,817	7,315	7,814	8,313	8,811	9,310	9,809	10,519	11,230	11,941	12,652	13,363	9,555
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	2,379	2,423	2,467	2,511	2,555	2,599	2,643	2,687	2,687	2,687	2,687	2,687	2,687	2,592
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	100,915	101,388	101,862	101,064	101,548	102,032	101,245	101,741	102,236	101,460	101,966	102,471	101,708	101,664
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	9,691	9,769	9,848	9,871	9,951	10,030	10,054	10,134	10,214	10,238	10,318	10,399	10,424	10,072
26	355.4	Power Generation Equipment	145	149	153	157	161	165	169	173	177	181	185	189	192	169
27	380.4	Treatment & Disposal Equipment	551,943	556,849	561,756	566,663	571,570	576,477	581,384	586,291	591,198	596,105	601,012	605,919	610,826	581,384
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	54	54	54	54	54	54	54	54	54	54	54	54	54	54
30	389.4	Other Plant & Misc. Equipment	60,040	60,546	61,052	61,558	62,065	62,571	63,077	63,583	64,089	64,595	65,101	65,607	66,113	63,077
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	64	67	70	72	75	78	81	83	86	89	91	94	97	81
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	23	23	24	25	26	27	28	29	30	31	32	33	34	28
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	(2,234)	(2,210)	(2,185)	(2,161)	(2,137)	(2,113)	(2,089)	(2,064)	(2,040)	(2,016)	(1,992)	(1,967)	(1,943)	(2,089)
53	390.7	Office Furniture & Equipment	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697
54	390.71	Computer Equipment	5,096	5,982	6,891	7,843	8,830	9,844	10,886	11,949	13,031	14,147	15,282	16,433	17,607	11,063
55	391.7	Transportation Equipment	12,155	13,173	14,190	15,208	16,225	17,243	18,260	19,278	20,295	21,313	22,330	23,348	24,365	18,260
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	66	67	68	68	69	70	70	71	72	72	73	74	74	70
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	(899)	(899)	(899)	(1,140)	(1,134)	(1,128)	(1,364)	(1,352)	(1,341)	(1,570)	(1,553)	(1,536)	(1,760)	(1,275)
62	398.7	Other Tangible Plant	23,381	23,950	24,518	25,087	25,655	26,223	26,792	27,360	27,929	28,497	29,065	29,634	30,202	26,792
63		TOTAL	1,030,181	1,039,971	1,049,783	1,057,656	1,067,571	1,077,515	1,085,502	1,095,520	1,105,724	1,113,979	1,124,260	1,134,559	1,142,899	1,086,548
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Jasmine Lakes
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 with the date that rate base was last established by PSC			
1	12/31/92 Balance	193,231	162,245
	1993		
2	Additions	0	0
3	Adjustments	0	0
4	12/31/93 Balance	193,231	162,245
	1994		
5	Additions	109	76
6	Adjustments	0	0
7	12/31/94 Balance	193,340	162,321
	1995		
8	Additions	0	0
9	Adjustments	0	0
10	12/31/95 Balance	193,331	162,314
	1996		
11	Additions	5,825	0
12	Adjustments	0	0
13	12/31/96 Balance	199,156	162,314
	1997		
14	Additions	0	0
15	Adjustments	0	0
16	12/31/97 Balance	199,156	162,314
	1998		
17	Additions	0	0
18	Adjustments	0	0
19	12/31/98 Balance	199,156	162,314
	1999		
20	Additions	0	0
21	Adjustments	0	0
22	12/31/99 Balance	199,156	162,314

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

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2000		
23	Additions	0	0
24	Adjustments	0	0
25	12/31/00 Balance	199,156	162,314
	2001		
26	Additions	0	0
27	Adjustments	0	0
28	12/31/01 Balance	199,156	162,314
	2002		
29	Additions	0	0
30	Adjustments	0	0
31	12/31/02 Balance	199,156	162,314
	2003		
32	Additions	0	0
33	Adjustments	0	0
34	12/31/03 Balance	199,156	162,314
	2004		
35	Additions	138	0
36	Adjustments	0	0
37	12/31/04 Balance	199,294	162,314
	2005		
38	Additions	0	0
39	Adjustments	(138)	0
40	12/31/05 Balance	199,156	162,314
	2006		
41	Additions	0	0
42	Adjustments	0	0
43	12/31/06 Balance	199,156	162,314
	2007		
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	199,156	162,314

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

Schedule of Water Contributions in Aid of Construction By Classification
Test Year Average balance
Jasmine Lakes
Docket No. 060368-WS
Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			**Intermediate Year 2006**			**Projected Rate Year 2007**		
Line		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	Description	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
	WATER									
	Cash CIAC:									
1	Water Treatment Equipment	199,156	0.00%	0	199,156	0.00%	0	199,156	0.00%	0
2	Meter Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	199,156		0	199,156		0	199,156		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	199,156		0	199,156		0	199,156		0
	SEWER									
	Cash CIAC:									
13	Treatment & Disposal Equipment	162,314	0.00%	0	162,314	0.00%	0	162,314	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	162,314		0	162,314		0	162,314		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	162,314		0	162,314		0	162,314		0

Schedule of Water Contributions in Aid of Construction By Classification
Test Year Average balance
Jasmine Lakes
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	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
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	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
	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	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
	SEWER														
	Cash CIAC:														
13	Treatment & Disposal Equipment	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
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	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
	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	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314

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Schedule of Water Contributions in Aid of Construction By Classification
Test Year Average balance
Jasmine Lakes
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	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
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	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
	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	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
	SEWER														
	Cash CIAC:														
13	Treatment & Disposal Equipment	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
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	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
	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	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314

Schedule of Water Contributions in Aid of Construction By Classification
Test Year Average balance
Jasmine Lakes
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	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
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	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
	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	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
	SEWER														
	Cash CIAC:														
13	Treatment & Disposal Equipment	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
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	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
	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	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314

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Schedule of Water Contributions in Aid of Construction By Classification
Test Year Average balance
Jasmine Lakes
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	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
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	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
	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	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
	SEWER														
	Cash CIAC:														
13	Treatment & Disposal Equipment	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
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	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
	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	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314

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

Florida Public Service Commission

Jasmine Lakes
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 with the date that rate base was last established by PSC			
1	12/31/92 Balance	193,231	162,245
	1993		
2	Additions	0	0
3	Adjustments	0	0
4	12/31/93 Balance	193,231	162,245
	1994		
5	Additions	109	76
6	Adjustments	0	0
7	12/31/94 Balance	193,340	162,321
	1995		
8	Additions	0	0
9	Adjustments	0	0
10	12/31/95 Balance	193,331	162,314
	1996		
11	Additions	5,825	0
12	Adjustments	0	0
13	12/31/96 Balance	199,156	162,314
	1997		
14	Additions	0	0
15	Adjustments	0	0
16	12/31/97 Balance	199,156	162,314
	1998		
17	Additions	0	0
18	Adjustments	0	0
19	12/31/98 Balance	199,156	162,314
	1999		
20	Additions	0	0
21	Adjustments	0	0
22	12/31/99 Balance	199,156	162,314

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

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2000		
23	Additions	0	0
24	Adjustments	0	0
25	12/31/00 Balance	199,156	162,314
	2001		
26	Additions	0	0
27	Adjustments	0	0
28	12/31/01 Balance	199,156	162,314
	2002		
29	Additions	0	0
30	Adjustments	0	0
31	12/31/02 Balance	199,156	162,314
	2003		
32	Additions	0	0
33	Adjustments	0	0
34	12/31/03 Balance	199,156	162,314
	2004		
35	Additions	138	0
36	Adjustments	0	0
37	12/31/04 Balance	199,294	162,314
	2005		
38	Additions	0	0
39	Adjustments	(21,293)	(9,397)
40	12/31/05 Balance	178,001	152,917
	2006		
41	Additions	7,880	9,397
42	Adjustments	0	0
43	12/31/06 Balance	185,881	162,314
	2007		
44	Additions	8,071	0
45	Adjustments	0	0
46	12/31/07 Balance	193,952	162,314

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

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Jasmine Lakes
Docket No. 060368-WS
Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

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

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			**Intermediate Year 2006**			**Projected rate Year 2007**		
Line		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful		Adjusted	Non-Used & Useful	
No.	Description	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
	WATER									
	Cash									
1	Water Treatment Equipment	174,015	0.00%	0	181,941	0.00%	0	189,916	0.00%	0
2	Meter Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	174,015		0	181,941		0	189,916		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	174,015		0	181,941		0	189,916		0
	SEWER									
	Cash									
13	Treatment & Disposal Equipment	148,184	0.00%	0	157,617	0.00%	0	162,314	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	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	148,184		0	157,617		0	162,314		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	148,184		0	157,617		0	162,314		0

Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Jasmine Lakes
Docket No. 060368-WS
Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14
Page: 2 of 5
Preparer: Robert M. Griffin

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	170,028	170,692	171,357	172,021	172,686	173,350	174,015	174,679	175,343	176,008	176,672	177,337	178,001	174,015
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	170,028	170,692	171,357	172,021	172,686	173,350	174,015	174,679	175,343	176,008	176,672	177,337	178,001	174,015
	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	170,028	170,692	171,357	172,021	172,686	173,350	174,015	174,679	175,343	176,008	176,672	177,337	178,001	174,015
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	143,451	144,240	145,029	145,818	146,607	147,395	148,184	148,973	149,762	150,551	151,339	152,128	152,917	148,184
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	143,451	144,240	145,029	145,818	146,607	147,395	148,184	148,973	149,762	150,551	151,339	152,128	152,917	148,184
	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	143,451	144,240	145,029	145,818	146,607	147,395	148,184	148,973	149,762	150,551	151,339	152,128	152,917	148,184

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Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Jasmine Lakes
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	170,028	170,692	171,357	172,021	172,686	173,350	174,015	174,679	175,343	176,008	176,672	177,337	178,001	174,015
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	170,028	170,692	171,357	172,021	172,686	173,350	174,015	174,679	175,343	176,008	176,672	177,337	178,001	174,015
	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	170,028	170,692	171,357	172,021	172,686	173,350	174,015	174,679	175,343	176,008	176,672	177,337	178,001	174,015
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	143,451	144,240	145,029	145,818	146,607	147,395	148,184	148,973	149,762	150,551	151,339	152,128	152,917	148,184
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	143,451	144,240	145,029	145,818	146,607	147,395	148,184	148,973	149,762	150,551	151,339	152,128	152,917	148,184
	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	143,451	144,240	145,029	145,818	146,607	147,395	148,184	148,973	149,762	150,551	151,339	152,128	152,917	148,184

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Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Jasmine Lakes
Docket No. 060368-WS
Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-14
Page: 4 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 12/31/05	(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	178,001	178,658	179,314	179,971	180,628	181,284	181,941	182,597	183,254	183,911	184,567	185,224	185,881	181,941
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	178,001	178,658	179,314	179,971	180,628	181,284	181,941	182,597	183,254	183,911	184,567	185,224	185,881	181,941
	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	178,001	178,658	179,314	179,971	180,628	181,284	181,941	182,597	183,254	183,911	184,567	185,224	185,881	181,941
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	152,917	153,700	154,484	155,267	156,051	156,834	157,617	158,401	159,184	159,968	160,751	161,534	162,314	157,617
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	152,917	153,700	154,484	155,267	156,051	156,834	157,617	158,401	159,184	159,968	160,751	161,534	162,314	157,617
	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	152,917	153,700	154,484	155,267	156,051	156,834	157,617	158,401	159,184	159,968	160,751	161,534	162,314	157,617

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Schedule of Accumulated Amortization of CIAC by Classification
Test Year Average Balance
Jasmine Lakes
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	185,881	186,553	187,226	187,898	188,571	189,243	189,916	190,589	191,261	191,934	192,606	193,279	193,952	189,916
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	185,881	186,553	187,226	187,898	188,571	189,243	189,916	190,589	191,261	191,934	192,606	193,279	193,952	189,916
	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	185,881	186,553	187,226	187,898	188,571	189,243	189,916	190,589	191,261	191,934	192,606	193,279	193,952	189,916
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
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	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
	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	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Projected Test Years Ending 12/31/06 & 12/31/07

Schedule: A-15
Page: 1 of 1
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.

Year	Water Rate	Sewer Rate
effective 1/1/06	8.02%	8.02%

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

Jasmine Lakes
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.

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

Jasmine Lakes
Docket No. 060368-WS
Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

Schedule: A-17
Page: 1 of 1
Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) 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	2,166,818	2,158,355	2,728,017
	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	647,472	1,354,396	1,527,768
13	Total Working Capital Balance Sheet Accounts- All Systems	1,519,346	803,960	1,200,249
	Allocation for this System: Note: Allocation is by number of customers of all sytems in Aqua Utilies FL, Inc..			
14	Allocation Percentage - Water	4.238%	4.238%	4.238%
15	Assets Allocated - Water (line 7 x line 14)	91,826	91,467	115,608
16	Liabilities Allocated - Water (line 12 x line 14)	27,439	57,397	64,744
17	Allocation Percentage - Sewer	4.208%	4.208%	4.208%
18	Assests Allocated - Sewer (line 7 x line 17)	91,183	90,827	114,799
19	Liabilities Allocated - Sewer (line 12 x line 17)	27,247	56,995	64,291
	Direct Assignment of CWC Accounts:			
	Deferred Rate Case Expense			
20	Water	12,797	41,555	92,242
21	Sewer	12,707	41,264	91,596
	Other Regulatory Assets			
22	Water	0	0	0
23	Sewer	0	0	0
	Other Deferred Debits			
24	Water	6,308	5,485	3,837
25	Sewer	18,706	15,926	10,367
	Total Balance Sheet CWC-this system			
26	**Water** (Lines 15-16+20+22+24)	83,492	81,111	146,943
27	**Sewer** (Lines 18-19+21+23+25)	95,350	91,022	152,471

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets | **Aqua Utilities Florida, Inc.** | **Florida Public Service Commission**

Jasmine Lakes
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) ASSETS	(2) 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) 12/31/05	(15) 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

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Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Jasmine Lakes
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 End 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

Jasmine Lakes
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 End 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

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Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Jasmine Lakes
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

55

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Jasmine Lakes
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. Griffin

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														0
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

Jasmine Lakes
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

Jasmine Lakes
NET OPERATING INCOME

Schedule of Water Net Operating Income

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

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	473,552	(8,055)	465,497	7,495	472,992	0	472,992	149,269	622,261	B-4
2	Operation & Maintenance	279,524	16,967	296,491	(89,360)	207,131	55,837	262,969	2,204	265,173	B-5
3	Depreciation, net of CIAC Amort.,U&U	70,699	(1,107)	69,592	10,456	80,048	10,851	90,899	0	90,899	B-13
4	Amortization	0	0	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	33,885	0	33,885	518	34,403	3,482	37,884	6,717	44,602	B-15
6	Provision for Income Taxes	34,503	(23,076)	11,428	31,275	42,703	(27,345)	15,358	52,888	68,245	C-1
7	OPERATING EXPENSES	418,611	(7,216)	411,395	(47,110)	364,285	42,825	407,111	61,809	468,920	
8	NET OPERATING INCOME	54,941	(839)	54,102	54,605	108,707	(42,825)	65,882	87,459	153,341	
9	RATE BASE	1,647,355	88,278	1,735,633	82,425	1,818,058	110,336	1,928,394		1,928,394	A-1
10	RATE OF RETURN	3.34%		3.12%						7.95%	

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Schedule of Adjustments to Operating Income

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended: 12/31/2006
Historical [ ] Projected [X]

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		7,495	10,405	
3	TOTAL		7,495	10,405	
4					
5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Salaries & Wages - Employees	Adjustment for open positions	5,021	176	
7	Salaries & Wages - Officers, Exec.	Adjustment for open positions	(632)	(411)	
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits	2,789	(1,871)	
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth and inflationary increases	(7,470)	(2,229)	
10	Sludge Removal Expense	Adj. for upgraded plants, growth and inflationary increases	0	7,323	
11	Purchased Power	Adj. for increase in cost due to storm damage recover surcharges and fuel charges	(1,719)	(2,588)	
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges	283	7,045	
13	Chemicals	Adj. for increase in chlorine costs	(684)	(7,495)	
14	Materials & Supplies	Adj. for increase in spending to improvement and repairs that are not capital in nature.	2,864	5,449	
15	Contractual Services - Engineering	Adj. for the cost of CCR's that were previously paid by the corporate office.	295	798	
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.	132	176	
17	Contractual Services - Legal	Adj. to account for fees that were previously included in the corporate charges in the past.	(79,213)	(1,266)	
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.	(24,192)	(27,109)	
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing.	(8,471)	(1,138)	
20	Contractual Services - Other	Adj. for changes occurring due to moving the call center from Florida to Cary, NC	(7,000)	1,670	
21	Rental of Building/Real Prop.	Change in the admin/operations office rent.	(526)	(887)	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is volatile from year to year.	(33)	1,994	
23	Transportation Expenses	Adj. for the new procedure that transfers a portion of transportation cost to capital.	(13,678)	(14,823)	
24	Insurance - Vehicle	Adj. for the new procedure that transfers a portion of transportation cost to capital.	(885)	(729)	
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS	1,047	1,068	
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions.	(998)	(1,088)	
27	Insurance - Other	Adj. for volatile charges from year to year.	(655)	(753)	
28	Advertising Expense	Adj. for additional advertising for open positions and customer notices for NOV's	(23)	(1)	
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	10,262	(3,429)	
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines.	30,652	32,531	
33	Non-recurring 2005 Bonus True-up		541	529	
34	Purchased Power Rate Increase Pass Through		2,890	5,197	
35	Non-recurring 2005 Miscellaneous Expense reclassifications		42	41	
36	TOTAL		(89,360)	(1,818)	
37					
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)				B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements		10,363	12,756	
40	CIAC amortization adjusted for additional contributions		94	69	
41	TOTAL		10,456	12,825	
42					

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Jasmine Lakes
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		0	0	
45	-	0	0	
46	TOTAL	0	0	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1. RAF on revenue from customer growth and rate index	337	468	
50	2. Payroll tax adjustment	408	24	
51	3. Property taxes associated with plant additions	(227)	(238)	
52	4. Property Tax adjustment for Future Use plant	0	0	
53	TOTAL	518	255	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	31,275	(1,795)	
57	TOTAL	31,275	(1,795)	
58				
59	TOTAL INCOME ADJUSTMENTS	(39,616)	19,871	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended: 12/31/07
Historical [ ] Projected [X]

Schedule: B-3
Page: 4 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) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
	UTILITY TEST YEAR ADJUSTMENTS - 2007				
1	A. REVENUES				E-13
2	Customer growth		0	0	
3	TOTAL		0	0	
4					
5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Salaries & Wages - Employees	Adj. to include filling open positions and to add	(6,348)	(682)	
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add	(992)	(1,100)	
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add	6,112	6,369	
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer	3,164	818	
10	Sludge Removal Expense	Adj. to '07plan, alloc'd by ERCs, increase 19.286%	0	9,913	
11	Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	(113)	396	
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	65	1,453	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271%	1,230	1,989	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589%	1,009	1,384	
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	35	228	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	387	80	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	(598)	955	
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351%	3,867	3,025	
19	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	466	206	
20	Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	1,267	468	
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	206	73	
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	15	403	
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843%	2,230	1,664	
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	77	68	
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	334	273	
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	42	70	
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	146	70	
28	Advertising Expense	Adj. to '07plan, allocated by ERCs.	10	0	
29	Reg. Comm. Exp. - Rate Case Amort.	See MFR Schedule B-12	0	0	
30	Reg. Comm. Exp. - Rate Case Other	None	0	0	
31	Bad Debt Expense	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007.	(11,382)	(1,115)	
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571%	8,490	7,664	
33	Non-recurring 2005 Bonus True-up		558	545	
34	Purchased Power Rate Increase Pass Through		2,977	5,353	
35	Contractual Services - Other	Customer Call Center conversion	13,270	12,965	
36	Reg. Comm. Exp. - Rate Case Amort.		30,503	29,801	
37	*Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion*		(1,190)	(1,163)	
38	TOTAL		55,837	82,174	
39					
40	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)				B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements		11,042	28,431	
42	CIAC amortization adjusted for additional contributions		(191)	9,397	
43	TOTAL		10,851	37,828	
44					
45	D. AMORTIZATION				
46	-		0	0	
47	-		0	0	
48	TOTAL		0	0	
49					
50	E. TAXES OTHER THAN INCOME TAX				B-15
51	1. RAF on revenue from customer growth and rate index		0	0	
52	2. Payroll tax adjustment		(562)	(102)	
53	3. Property taxes associated with plant additions		4,043	4,225	
54	4. Property Tax adjustment for Future Use plant		0	0	
55	TOTAL		3,482	4,123	
56					
57	F. INCOME TAXES				
58	1. Income tax impact of the adjustments to per book income		(27,345)	(51,469)	C-1
59	TOTAL		(27,345)	(51,469)	
60					
61	TOTAL INCOME ADJUSTMENTS		42,825	72,656	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended: 12/31/07
Historical [ ] Projected [X]

Schedule: B-3
Page: 5 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) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE				
2	Required Revenue Adjustment		149,269	336,233	
3					
4	OPERATION & MAINTENANCE EXPENSE				
5	Bad Debt Adjustment Due To Proposed Rate Increase		2,204	4,966	
6					
7	TAXES OTHER THAN INCOME TAX				
8	RAF on Revenue Adjustment @	4.50%	6,717	15,130	
9					
10	INCOME TAX ADJUSTMENT				
11	Rate Year Revenue at Present Rates		472,992	386,967	
12	Plus Required Revenue Adjustment		149,269	336,233	
13	Rate Year Revenue at Proposed Rates		622,261	723,200	
14					
15	Less Operating Expenses Before Income Taxes		(400,674)	(606,363)	
16	Less Interest Expense		(44,675)	(24,212)	
17	Taxable Income		176,912	92,625	
18	Income Tax at Composite Rate of	38.58%	68,244	35,730	
19	Less Income Tax at Present Rates		(15,358)	83,143	
20					
21	Income Tax Adjustment		52,886	118,873	

Test Year Operating Revenues

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended: 12/31/05

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

Historical [X] Projected [ ]

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

Line No.	(1) WATER Account No. and Description		(2) Revenues	(3) SEWER Account No. and Description		(4) Revenues
1	**WATER SALES**			**SEWER SALES**		
2	460	Unmetered Water Revenue		521.1	Flat Rate - Residential	0
3	461.1	Metered - Residential	423,452	521.2	Flat Rate - Commercial	
4	461.2	Metered - Commercial	33,206	521.3	Flat Rate - Industrial	
5	461.3	Metered - Industrial		521.4	Flat Rate - Public Authorities	
6	461.4	Metered - Public Authorities		521.5	Flat Rate - Multi-Family	
7	461.5	Metered - Multi-Family	0	521.6	Flat Rate - Other	
8	462.1	Public Fire Protection	1,830	522.1	Measured - Residential	355,034
9	462.2	Private Fire Protection		522.2	Measured - Commercial	21,529
10	464	Other Sales - Public Authorities		522.3	Measured - Industrial	
11	465	Irrigation Customers		522.4	Measured - Public Authorities	
12	466	Sales for Resale		522.5	Measured - Multi-Family	0
13	467	Interdepartmental Sales		523	Other Sales - Public Authorities	
14	475	Unbilled Revenues	0	524	Revenues From Other Systems	
15				525	Interdepartmental Sales	
16				526	Effluent	
17				527	Unbilled Revenues	0
18	TOTAL WATER SALES		458,488	TOTAL SEWER SALES		376,562
19						
20	**OTHER WATER REVENUES**			**OTHER SEWER REVENUES**		
21	470	Forfeited Discounts		531	Sale Of Sludge	
22	471	Misc. Service Revenues	7,009	532	Forfeited Discounts	
23	472	Rents From Water Property		534	Rents From Sewer Property	
24	473	Interdepartmental Rents		535	Interdepartmental Rents	
25	474	Other Water Revenues	0	536	Other Sewer Revenues	0
26	TOTAL OTHER WATER REVENUES		7,009	TOTAL OTHER SEWER REVENUES		0
27						
28	**TOTAL WATER OPERATING REVENUES**		465,497	**TOTAL SEWER OPERATING REVENUES**		376,562

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

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended: 12/31/2005, 2006, 2007
Historical [X] Projected [X]

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

Schedule: B-5
Page: 1 of 4
Preparer: Jack Schreyer

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.		Account No. and Name	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	601	Salaries & Wages - Employees	38,355	0	38,355	43,376	5,021	541	43,917	37,569	(6,348)	558	38,127
2	603	Salaries & Wages - Officers, Exec.	2,792	0	2,792	2,159	(632)	0	2,159	1,167	(992)	0	1,167
3	604	Employee Pensions & Benefits	9,461	0	9,461	12,249	2,789	0	12,249	18,362	6,112	0	18,362
4	610	Purchased Water	22,692	0	22,692	15,222	(7,470)	0	15,222	18,387	3,164	0	18,387
5	615	Purchased Power	19,981	0	19,981	18,263	(1,719)	2,890	21,153	21,040	(113)	2,977	24,017
6	616	Fuel for Purchased Power	132	0	132	415	283	0	415	480	65	0	480
7	618	Chemicals	14,145	0	14,145	13,461	(684)	0	13,461	14,692	1,230	0	14,692
8	620	Materials & Supplies	2,739	0	2,739	5,603	2,864	0	5,603	6,612	1,009	0	6,612
9	631	Contractual Services - Engineering	931	0	931	1,226	295	0	1,226	1,261	35	0	1,261
10	632	Contractual Services - Accounting	7,492	0	7,492	7,624	132	0	7,624	8,011	387	0	8,011
11	633	Contractual Services - Legal	(5,752)	5,769	18	(79,195)	(79,213)	0	(79,195)	(79,793)	(598)	0	(79,793)
12	634	Contractual Services - Mgmt. Fees	50,068	0	50,068	25,876	(24,192)	0	25,876	29,744	3,867	0	29,744
13	635	Contractual Services - Testing	28,992	0	28,992	20,521	(8,471)	0	20,521	20,987	466	0	20,987
14	636	Contractual Services - Other	36,419	0	36,419	29,420	(7,000)	0	29,420	30,687	1,267	13,270	43,957
15	641	Rental of Building/Real Prop.	1,515	0	1,515	989	(526)	0	989	1,195	206	0	1,195
16	642	Rental of Equipment	104	0	104	71	(33)	0	71	86	15	0	86
17	650	Transportation Expenses	21,393	595	21,987	8,309	(13,678)	0	8,309	10,539	2,230	0	10,539
18	656	Insurance - Vehicle	1,444	0	1,444	559	(885)	0	559	636	77	0	636
19	657	Insurance - General Liability	2,729	0	2,729	3,777	1,047	0	3,777	4,111	334	0	4,111
20	658	Insurance - Workman's Comp.	1,545	0	1,545	547	(998)	0	547	589	42	0	589
21	659	Insurance - Other	1,994	0	1,994	1,339	(655)	0	1,339	1,485	146	0	1,485
22	660	Advertising Expense	74	0	74	50	(23)	0	50	61	10	0	61
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	30,503	30,503
24	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	12,921	7,613	20,534	30,796	10,262	0	30,796	19,414	(11,382)	0	19,414
26	675	Miscellaneous Expense	7,358	2,990	10,347	40,999	30,652	42	41,041	49,531	8,490	(1,190)	48,341
27		**TOTAL WATER O & M EXPENSES**	279,524	16,967	296,491	203,658	(92,833)	3,473	207,131	216,852	9,720	46,117	262,969

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended: 12/31/2005
Historical [X] Projected [ ]

Schedule: B-5
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).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total **Per Books** Annual
1	601	Salaries & Wages - Employees	(385)	2,310	6,674	3,165	2,955	1,082	3,643	1,733	5,329	3,392	3,435	5,022	38,355
2	603	Salaries & Wages - Officers, Exec.	0	246	557	357	327	408	346	245	446	331	391	(862)	2,792
3	604	Employee Pensions & Benefits	1,496	1,684	1,208	1,226	1,720	209	195	(126)	1,101	(455)	1,148	54	9,461
4	610	Purchased Water	219	221	4,892	1,744	1,277	2,545	1,593	0	3,173	1,486	2,313	3,229	22,692
5	615	Purchased Power	0	1,464	3,381	(278)	1,890	1,846	1,679	1,229	2,050	1,693	3,391	1,637	19,981
6	616	Fuel for Purchased Power	0	0	29	10	8	15	9	0	19	9	14	19	132
7	618	Chemicals	1,371	551	1,364	1,088	973	1,219	2,627	1,021	1,338	369	1,047	1,176	14,145
8	620	Materials & Supplies	0	27	355	83	64	121	94	244	232	498	586	434	2,739
9	631	Contractual Services - Engineering	37	37	84	54	49	62	52	37	136	119	127	136	931
10	632	Contractual Services - Accounting	483	251	786	442	391	1,348	571	397	916	398	649	860	7,492
11	633	Contractual Services - Legal	0	0	(5,765)	1	1	2	1	0	2	1	2	3	(5,752)
12	634	Contractual Services - Mgmt. Fees	0	2,453	5,812	4,082	4,435	4,650	4,139	4,183	4,036	4,533	5,955	5,789	50,068
13	635	Contractual Services - Testing	873	225	10,507	9,083	1,705	262	808	1,953	813	783	1,363	616	28,992
14	636	Contractual Services - Other	2,208	1,707	4,146	2,167	4,478	3,526	3,098	3,167	2,547	2,576	3,194	3,607	36,419
15	641	Rental of Building/Real Prop.	69	0	318	113	83	165	103	0	206	97	150	210	1,515
16	642	Rental of Equipment	0	0	23	8	6	12	7	0	15	7	11	15	104
17	650	Transportation Expenses	0	1,170	2,390	1,654	1,685	1,864	2,191	1,733	2,560	2,084	2,395	1,666	21,393
18	656	Insurance - Vehicle	0	99	177	127	119	140	124	99	150	123	136	150	1,444
19	657	Insurance - General Liability	0	188	335	241	226	265	235	187	283	231	256	283	2,729
20	658	Insurance - Workman's Comp.	0	141	141	141	141	141	140	140	140	140	140	140	1,545
21	659	Insurance - Other	0	137	245	175	165	193	172	137	207	169	187	207	1,994
22	660	Advertising Expense	0	0	16	6	4	8	5	0	10	5	8	11	74
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	6,458	253	79	28	5,443	1,227	26	(65)	(87)	24	(291)	(173)	12,921
26	675	Miscellaneous Expense	75	1,106	1,127	522	810	494	396	606	631	424	470	696	7,358
27		**TOTAL WATER O & M EXPENSES**	12,904	14,270	38,883	26,238	28,957	21,802	22,256	16,920	26,254	19,037	27,076	24,926	279,524

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended: 12/31/2006
Historical [ ] Projected [X]

Schedule: B-5
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).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total **Forecast** Annual
1	601	Salaries & Wages - Employees	2,643	3,270	2,772	2,039	3,375	2,349	1,612	5,576	5,124	5,664	5,369	3,582	43,376
2	603	Salaries & Wages - Officers, Exec.	379	282	(254)	287	334	284	284	134	129	155	133	14	2,159
3	604	Employee Pensions & Benefits	838	616	1,071	774	1,030	650	1,000	1,311	1,283	1,350	1,301	1,025	12,249
4	610	Purchased Water	2,020	558	608	629	1,368	584	578	2,106	2,025	2,434	2,089	222	15,222
5	615	Purchased Power	2,154	1,702	1,684	1,706	1,846	1,835	1,679	1,220	1,236	1,223	1,160	819	18,263
6	616	Fuel for Purchased Power	337	3	4	4	8	3	3	13	12	14	12	1	415
7	618	Chemicals	402	179	2,631	893	1,892	1,103	710	1,099	1,152	1,180	1,164	1,055	13,461
8	620	Materials & Supplies	96	27	287	391	205	28	28	943	960	920	904	815	5,603
9	631	Contractual Services - Engineering	125	110	111	111	118	111	111	91	92	91	87	69	1,226
10	632	Contractual Services - Accounting	495	1,295	803	806	505	801	800	477	487	478	440	236	7,624
11	633	Contractual Services - Legal	2	0	0	0	1	0	0	2	2	2	2	(79,207)	(79,195)
12	634	Contractual Services - Mgmt. Fees	3,743	3,470	3,241	3,102	3,829	3,583	1,687	764	735	883	758	81	25,876
13	635	Contractual Services - Testing	388	332	1,124	2,061	1,121	1,051	509	2,881	2,937	2,793	2,758	2,566	20,521
14	636	Contractual Services - Other	3,430	3,484	2,042	1,600	1,533	983	1,004	3,238	3,273	3,238	3,119	2,476	29,420
15	641	Rental of Building/Real Prop.	131	36	39	41	89	38	38	137	132	158	136	14	989
16	642	Rental of Equipment	9	3	3	3	6	3	3	10	9	11	10	1	71
17	650	Transportation Expenses	2,038	1,639	1,612	850	248	193	110	384	370	444	381	41	8,309
18	656	Insurance - Vehicle	78	54	55	55	67	54	54	34	32	39	33	4	559
19	657	Insurance - General Liability	541	490	491	492	514	491	490	63	61	73	63	7	3,777
20	658	Insurance - Workman's Comp.	79	78	78	78	78	78	78	0	0	0	0	0	547
21	659	Insurance - Other	191	155	156	157	173	156	156	46	45	54	46	5	1,339
22	660	Advertising Expense	7	2	2	2	5	2	2	7	7	8	7	1	50
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	32	9	10	10	20,968	1,574	1,989	1,170	1,265	1,270	1,265	1,235	30,796
26	675	Miscellaneous Expense	544	187	233	242	291	167	107	8,065	8,223	7,808	7,743	7,389	40,999
27		**TOTAL WATER O & M EXPENSES**	20,702	17,983	18,803	16,333	39,605	16,120	13,031	29,772	29,590	30,292	28,979	(57,551)	203,658

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Jasmine Lakes
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).

		(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 **Budgeted** Annual
1	601	Salaries & Wages - Employees	3,907	2,397	2,448	2,470	3,234	2,424	2,418	3,996	3,913	4,335	3,978	2,050	37,569
2	603	Salaries & Wages - Officers, Exec.	155	43	47	48	105	45	44	161	155	187	160	17	1,167
3	604	Employee Pensions & Benefits	1,334	1,068	1,578	1,245	1,541	1,105	1,499	1,867	1,834	1,914	1,855	1,522	18,362
4	610	Purchased Water	2,440	674	734	760	1,653	705	698	2,543	2,446	2,940	2,523	269	18,387
5	615	Purchased Power	2,484	1,950	1,930	1,956	2,126	2,102	1,924	1,418	1,436	1,426	1,350	938	21,040
6	616	Fuel for Purchased Power	385	4	4	5	10	4	4	15	15	17	15	2	480
7	618	Chemicals	450	198	2,854	972	2,059	1,198	774	1,206	1,263	1,296	1,277	1,143	14,692
8	620	Materials & Supplies	116	32	338	460	243	34	33	1,112	1,132	1,086	1,066	959	6,612
9	631	Contractual Services - Engineering	129	112	112	112	121	112	112	96	97	96	92	71	1,261
10	632	Contractual Services - Accounting	543	1,318	822	825	539	819	818	526	535	534	489	242	8,011
11	633	Contractual Services - Legal	2	1	1	1	1	1	1	2	2	2	2	(79,807)	(79,793)
12	634	Contractual Services - Mgmt. Fees	4,297	3,950	3,690	3,534	4,377	4,077	1,927	923	888	1,067	916	97	29,744
13	635	Contractual Services - Testing	432	346	1,144	2,089	1,157	1,071	525	2,946	3,002	2,864	2,822	2,590	20,987
14	636	Contractual Services - Other	3,596	3,548	2,100	1,655	1,639	1,029	1,050	3,408	3,437	3,430	3,286	2,510	30,687
15	641	Rental of Building/Real Prop.	159	44	48	49	107	46	45	165	159	191	164	17	1,195
16	642	Rental of Equipment	11	3	3	4	8	3	3	12	11	14	12	1	86
17	650	Transportation Expenses	2,613	2,119	2,083	1,094	300	240	133	464	447	537	461	49	10,539
18	656	Insurance - Vehicle	88	60	61	61	75	60	60	41	39	47	40	4	636
19	657	Insurance - General Liability	589	527	529	530	557	528	528	77	74	89	76	8	4,111
20	658	Insurance - Workman's Comp.	85	84	84	84	84	84	84	0	0	0	0	0	589
21	659	Insurance - Other	210	169	170	171	190	170	169	56	54	65	56	6	1,485
22	660	Advertising Expense	8	2	2	3	5	2	2	8	8	10	8	1	61
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	39	11	12	12	13,136	990	1,250	752	810	817	811	774	19,414
26	675	Miscellaneous Expense	657	226	282	292	353	203	130	9,742	9,934	9,432	9,353	8,926	49,531
27		**TOTAL WATER O & M EXPENSES**	24,729	18,884	21,078	18,431	33,621	17,051	14,233	31,537	31,689	32,398	30,811	(57,611)	216,852

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

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended: 12/31/2005, 2006, 2007
Historical [X] Projected [X]

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.		Account No. and Name	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	46,994	0	46,994	47,170	176	529	47,699	47,017	(682)	545	47,562
2	703	Salaries & Wages - Officers, Exec.	1,994	0	1,994	1,583	(411)	0	1,583	484	(1,100)	0	484
3	704	Employee Pensions & Benefits	16,052	0	16,052	14,182	(1,871)	0	14,182	20,550	6,369	0	20,550
4	710	Purchased Sewage Treatment	6,163	0	6,163	3,934	(2,229)	0	3,934	4,752	818	0	4,752
5	711	Sludge Removal Expense	43,451	0	43,451	50,774	7,323	0	50,774	60,687	9,913	0	60,687
6	715	Purchased Power	39,108	0	39,108	36,520	(2,588)	5,197	41,717	42,114	396	5,353	47,467
7	716	Fuel for Power Production	55	0	55	7,099	7,045	0	7,099	8,552	1,453	0	8,552
8	718	Chemicals	30,375	0	30,375	22,880	(7,495)	0	22,880	24,869	1,989	0	24,869
9	720	Materials & Supplies	2,433	0	2,433	7,882	5,449	0	7,882	9,266	1,384	0	9,266
10	731	Contractual Services - Engineering	875	0	875	1,674	798	0	1,674	1,902	228	0	1,902
11	732	Contractual Services - Accounting	5,893	0	5,893	6,069	176	0	6,069	6,149	80	0	6,149
12	733	Contractual Services - Legal	5,862	0	5,862	4,596	(1,266)	0	4,596	5,552	955	0	5,552
13	734	Contractual Services - Mgmt. Fees	48,900	0	48,900	21,791	(27,109)	0	21,791	24,816	3,025	0	24,816
14	735	Contractual Services - Testing	9,127	0	9,127	7,990	(1,138)	0	7,990	8,196	206	0	8,196
15	736	Contractual Services - Other	51,066	0	51,066	52,737	1,670	0	52,737	53,204	468	12,965	66,169
16	741	Rental of Building/Real Prop.	1,237	0	1,237	350	(887)	0	350	422	73	0	422
17	742	Rental of Equipment	611	0	611	2,605	1,994	0	2,605	3,009	403	0	3,009
18	750	Transportation Expenses	19,851	581	20,432	5,609	(14,823)	0	5,609	7,273	1,664	0	7,273
19	756	Insurance - Vehicle	1,270	0	1,270	541	(729)	0	541	609	68	0	609
20	757	Insurance - General Liability	2,393	0	2,393	3,460	1,068	0	3,460	3,734	273	0	3,734
21	758	Insurance - Workman's Comp.	1,799	0	1,799	711	(1,088)	0	711	782	70	0	782
22	759	Insurance - Other	1,751	0	1,751	998	(753)	0	998	1,068	70	0	1,068
23	760	Advertising Expense	1	0	1	0	(1)	0	0	0	0	0	0
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	29,801	29,801
25	767	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	0	7,438	7,438	4,009	(3,429)	0	4,009	2,894	(1,115)	0	2,894
27	775	Miscellaneous Expense	1,621	2,921	4,542	37,073	32,531	41	37,114	44,778	7,664	(1,163)	43,615
28		**TOTAL SEWER O & M EXPENSES**	338,883	10,940	349,822	342,237	(7,586)	5,767	348,004	382,677	34,673	47,501	430,178

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Jasmine Lakes
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).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total Annual
1	701	Salaries & Wages - Employees	638	3,329	6,587	4,091	5,271	2,677	4,304	2,808	4,543	2,951	3,955	5,840	46,994
2	703	Salaries & Wages - Officers, Exec.	0	244	382	293	280	316	288	243	332	277	307	(968)	1,994
3	704	Employee Pensions & Benefits	1,576	1,762	2,736	2,146	2,213	1,305	1,105	1,256	1,569	(1,438)	1,495	327	16,052
4	710	Purchased Sewage Treatment	0	0	1,355	483	354	705	441	0	879	412	641	894	6,163
5	711	Sludge Removal Expense	0	0	2,730	973	1,765	3,995	4,099	6,629	6,141	4,152	8,039	4,927	43,451
6	715	Purchased Power	163	2,942	7,038	(1,580)	4,468	3,562	3,027	2,375	4,110	3,234	6,369	3,400	39,108
7	716	Fuel for Power Production	0	0	12	4	3	6	4	0	8	4	6	8	55
8	718	Chemicals	297	590	5,652	2,341	1,812	3,061	2,009	1,829	2,601	4,105	2,115	3,964	30,375
9	720	Materials & Supplies	167	27	582	103	74	138	256	243	172	81	125	465	2,433
10	731	Contractual Services - Engineering	39	39	65	336	46	53	48	39	56	47	51	56	875
11	732	Contractual Services - Accounting	483	249	613	379	344	896	454	335	665	285	506	684	5,893
12	733	Contractual Services - Legal	0	0	54	19	14	28	5,634	0	35	16	26	36	5,862
13	734	Contractual Services - Mgmt. Fees	0	2,436	5,592	3,988	4,357	4,524	4,051	4,154	3,892	4,447	5,828	5,630	48,900
14	735	Contractual Services - Testing	443	236	2,292	312	523	1,719	440	236	526	1,547	376	478	9,127
15	736	Contractual Services - Other	1,873	3,967	14,794	1,765	5,015	5,501	2,494	2,222	2,441	1,944	2,248	6,801	51,066
16	741	Rental of Building/Real Prop.	69	0	257	92	67	134	84	0	167	78	121	170	1,237
17	742	Rental of Equipment	0	0	120	43	31	63	39	63	78	37	57	79	611
18	750	Transportation Expenses	0	1,161	2,135	1,558	1,611	1,726	2,005	1,506	2,387	1,998	2,265	1,497	19,851
19	756	Insurance - Vehicle	0	99	140	114	110	120	111	98	125	110	117	125	1,270
20	757	Insurance - General Liability	0	186	264	214	206	226	210	185	235	209	222	236	2,393
21	758	Insurance - Workman's Comp.	0	140	198	161	155	170	158	139	177	157	167	178	1,799
22	759	Insurance - Other	0	136	193	156	151	165	154	136	173	152	162	172	1,751
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	1
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	51	44	316	204	60	116	195	50	179	95	133	178	1,621
28		**TOTAL SEWER O & M EXPENSES**	5,799	17,587	54,109	18,196	28,931	31,205	31,612	24,546	31,491	24,897	35,332	35,178	338,883

Jasmine Lakes
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).

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total Annual
1	701	Salaries & Wages - Employees	3,894	3,606	3,846	3,060	3,669	3,114	2,781	5,072	4,640	5,079	4,869	3,541	47,170
2	703	Salaries & Wages - Officers, Exec.	305	258	(278)	260	283	257	255	58	55	67	57	6	1,583
3	704	Employee Pensions & Benefits	1,278	1,330	1,587	1,118	1,222	196	784	1,405	1,373	1,459	1,394	1,035	14,182
4	710	Purchased Sewage Treatment	552	124	130	146	377	123	97	566	544	654	561	60	3,934
5	711	Sludge Removal Expense	5,925	5,402	3,928	3,793	6,109	5,340	5,664	3,146	3,152	3,233	3,046	2,035	50,774
6	715	Purchased Power	4,315	3,276	3,343	2,945	3,277	3,238	3,061	2,803	2,827	2,833	2,690	1,913	36,520
7	716	Fuel for Power Production	947	213	224	250	997	211	167	971	934	1,122	963	103	7,099
8	718	Chemicals	2,824	2,306	2,371	1,741	2,329	2,369	2,244	1,294	1,361	1,386	1,374	1,282	22,880
9	720	Materials & Supplies	418	220	1,367	824	225	311	380	848	868	812	810	800	7,882
10	731	Contractual Services - Engineering	187	72	74	78	140	72	65	222	218	243	218	83	1,674
11	732	Contractual Services - Accounting	294	1,230	737	737	368	736	735	268	284	236	232	212	6,069
12	733	Contractual Services - Legal	645	145	152	170	440	143	113	661	636	764	656	70	4,596
13	734	Contractual Services - Mgmt. Fees	3,211	3,295	3,051	2,913	3,460	3,396	1,506	228	219	263	226	24	21,791
14	735	Contractual Services - Testing	341	260	1,406	264	307	1,404	254	782	795	769	751	656	7,990
15	736	Contractual Services - Other	3,900	4,125	12,954	3,053	2,183	4,345	3,515	3,824	3,915	3,661	3,653	3,608	52,737
16	741	Rental of Building/Real Prop.	49	11	12	13	33	11	9	50	48	58	50	5	350
17	742	Rental of Equipment	264	59	785	70	180	59	46	271	260	313	269	29	2,605
18	750	Transportation Expenses	1,675	1,530	1,494	734	9	89	6	17	16	20	17	2	5,609
19	756	Insurance - Vehicle	78	52	52	53	67	52	51	32	31	37	32	3	541
20	757	Insurance - General Liability	501	474	475	475	485	474	473	24	23	28	24	3	3,460
21	758	Insurance - Workman's Comp.	102	83	83	84	94	83	82	24	23	27	23	2	711
22	759	Insurance - Other	145	142	142	142	142	142	142	0	0	0	0	0	998
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	93	21	22	25	64	21	16	739	767	786	770	685	4,009
27	775	Miscellaneous Expense	0	29	253	84	85	90	111	7,436	7,604	7,127	7,127	7,127	37,073
28		**TOTAL SEWER O & M EXPENSES**	31,942	28,265	38,209	23,031	26,547	26,277	22,557	30,740	30,595	30,978	29,812	23,285	342,237

Jasmine Lakes
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	4,531	3,361	3,377	3,419	4,052	3,356	3,286	4,570	4,511	4,812	4,558	3,184	47,017
2	703	Salaries & Wages - Officers, Exec.	68	15	16	18	46	15	12	70	67	80	69	7	484
3	704	Employee Pensions & Benefits	1,835	1,868	2,158	1,630	1,762	592	1,250	1,978	1,940	2,043	1,964	1,531	20,550
4	710	Purchased Sewage Treatment	666	150	157	176	455	148	117	683	657	790	678	72	4,752
5	711	Sludge Removal Expense	7,084	6,448	4,689	4,529	7,299	6,375	6,759	3,770	3,776	3,877	3,651	2,430	60,687
6	715	Purchased Power	4,983	3,755	3,832	3,379	3,782	3,711	3,506	3,259	3,284	3,303	3,129	2,191	42,114
7	716	Fuel for Power Production	1,143	258	270	302	1,181	254	201	1,173	1,128	1,356	1,163	124	8,552
8	718	Chemicals	3,070	2,500	2,570	1,888	2,531	2,568	2,432	1,415	1,487	1,517	1,502	1,389	24,869
9	720	Materials & Supplies	491	260	1,605	968	266	366	445	997	1,021	954	952	940	9,266
10	731	Contractual Services - Engineering	219	80	82	87	162	80	72	255	249	279	249	86	1,902
11	732	Contractual Services - Accounting	301	1,241	743	744	373	743	742	274	290	244	239	215	6,149
12	733	Contractual Services - Legal	779	175	184	205	532	173	137	799	768	923	792	84	5,552
13	734	Contractual Services - Mgmt. Fees	3,656	3,738	3,462	3,306	3,932	3,854	1,709	275	264	318	273	29	24,816
14	735	Contractual Services - Testing	364	266	1,421	271	323	1,419	260	810	822	799	778	663	8,196
15	736	Contractual Services - Other	3,939	4,158	13,053	3,080	2,207	4,380	3,542	3,863	3,954	3,700	3,690	3,636	53,204
16	741	Rental of Building/Real Prop.	59	13	14	16	40	13	10	61	58	70	60	6	422
17	742	Rental of Equipment	319	72	810	84	218	71	56	327	315	378	324	35	3,009
18	750	Transportation Expenses	2,172	1,986	1,940	953	12	114	9	21	20	24	21	2	7,273
19	756	Insurance - Vehicle	87	57	57	58	74	56	55	39	38	45	39	4	609
20	757	Insurance - General Liability	540	509	510	511	523	509	508	29	28	34	29	3	3,734
21	758	Insurance - Workman's Comp.	113	89	90	90	102	89	88	29	27	33	28	3	782
22	759	Insurance - Other	155	152	152	152	152	152	152	0	0	0	0	0	1,068
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	113	25	27	30	77	25	20	518	533	556	537	434	2,894
27	775	Miscellaneous Expense	0	35	306	101	103	109	135	8,981	9,184	8,608	8,608	8,608	44,778
28		**TOTAL SEWER O & M EXPENSES**	36,689	31,213	41,526	25,997	30,206	29,174	25,503	34,194	34,422	34,742	33,334	25,679	382,677

Operation & Maintenance Expense Comparison - Water **Florida Public Service Commission**

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended: 12/31/2005

Schedule: B-7
Page: 1 of 1
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	81,854	38,355	(43,499)	-53.14%
2	603	Salaries & Wages - Officers, Exec.	0	2,792	2,792	-
3	604	Employee Pensions & Benefits	4,495	9,461	4,966	110.47%
4	610	Purchased Water	2,057	22,692	20,635	1003.17%
5	615	Purchased Power	12,936	19,981	7,045	54.46%
6	616	Fuel for Power Production	0	132	132	-
7	618	Chemicals	21,531	14,145	(7,386)	-34.30%
8	620	Materials & Supplies	42,118	2,739	(39,379)	-93.50%
9	631	Contractual Services - Engineering	482	931	449	93.21%
10	632	Contractual Services - Accounting	839	7,492	6,653	792.94%
11	633	Contractual Services - Legal	429	18	(411)	-95.81%
12	634	Contractual Services - Mgmt. Fees	143,800	50,068	(93,732)	-65.18%
13	635	Contractual Services - Testing	12,342	28,992	16,650	134.90%
14	636	Contractual Services - Other	106,484	36,419	(70,065)	-65.80%
15	641	Rental of Building/Real Prop.	523	1,515	992	189.61%
16	642	Rental of Equipment	363	104	(259)	-71.27%
17	650	Transportation Expenses	1,184	21,987	20,803	1757.04%
18	656	Insurance - Vehicle	0	1,444	1,444	-
19	657	Insurance - General Liability	0	2,729	2,729	-
20	658	Insurance - Workman's Comp.	0	1,545	1,545	-
21	659	Insurance - Other	0	1,994	1,994	-
22	660	Advertising Expense	0	74	74	-
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	0	0	0	-
25	670	Bad Debt Expense	0	20,534	20,534	-
26	675	Miscellaneous Expense	8,476	10,347	1,871	22.08%
27		**TOTAL WATER O & M EXPENSES**	439,913	296,491	(143,422)	-32.60%
28		Total Customers (ERCs)	1,597.7	1,593.4	(4.3)	-0.27%
29		Consumer Price Index - U				10.31%
30		Growth Plus Inflation				10.01%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water **Florida Public Service Commission**

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended: 12/31/2005

Schedule: B-7 Supl
Page: 1 of 1
Preparer: Jack Schreyer

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

Line No.	(1) Acct No.	(2) Explanation	
1	603	Sal.&Wages - Exec.	Prior owner did not allocate all admin costs to entities
2	610	Purchased Water	Due to increase in vendor costs over the five year period
3	615	Purchased Power	Due to storm damage recovery costs and increase in fuel charges
4	618	Chemicals	Prior owner did not allocate all Admin costs to entities; incr. in chlorine costs
5	631	Cont. Services - Eng	Prior owner did not allocate all Admin costs to entities
6	632	Cont. Services - Acctg	Prior owner did not allocate all Admin costs to entities
7	633	Cont. Services - Legal	Prior owner did not allocate all Admin costs to entities
8	634	Cont. Services - Mgmt.	Prior owner did not allocate all Admin costs to entities
9	636	Cont. Services - Other	Non-recurring hurricane expense
10	641	Rental of Bldg/Real Prop	Increase in admin/operations office rent
11	642	Rental of Equipment	Increase in rental of equipment
12	656	Insurance - Vehicle	Increase in insurance costs
13	657	Insurance - Gen.Liability	Increase in liability with additional UPIS
14	658	Insurance - Work.Comp.	Increase for additional positions
15	659	Insurance - Other	Increase in costs from year to year
16	670	Bad Debt Expense	Out of period accrual true-up

Operation & Maintenance Expense Comparison - Sewer **Florida Public Service Commission**

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended: 12/31/2005

Schedule: B-8
Page: 1 of 1
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	701	Salaries & Wages - Employees	22,376	46,994	24,618	110.02%
2	703	Salaries & Wages - Officers, Exec.	0	1,994	1,994	-
3	704	Employee Pensions & Benefits	6,040	16,052	10,012	165.76%
4	710	Purchased Sewage Treatment	0	6,163	6,163	-
5	711	Sludge Removal Expense	23,520	43,451	19,931	84.74%
6	715	Purchased Power	17,839	39,108	21,269	119.23%
7	716	Fuel for Power Production	0	55	55	-
8	718	Chemicals	0	30,375	30,375	-
9	720	Materials & Supplies	250	2,433	2,183	873.35%
10	731	Contractual Services - Engineering	10,370	875	(9,495)	-91.56%
11	732	Contractual Services - Accounting	839	5,893	5,054	602.39%
12	733	Contractual Services - Legal	0	5,862	5,862	-
13	734	Contractual Services - Mgmt. Fees	159,047	48,900	(110,147)	-69.25%
14	735	Contractual Services - Testing	22,319	9,127	(13,192)	-59.11%
15	736	Contractual Services - Other	121,123	51,066	(70,057)	-57.84%
16	741	Rental of Building/Real Prop.	523	1,237	714	136.54%
17	742	Rental of Equipment	0	611	611	-
18	750	Transportation Expenses	1,300	20,432	19,132	1471.69%
19	756	Insurance - Vehicle	0	1,270	1,270	-
20	757	Insurance - General Liability	0	2,393	2,393	-
21	758	Insurance - Workman's Comp.	0	1,799	1,799	-
22	759	Insurance - Other	0	1,751	1,751	-
23	760	Advertising Expense	0	1	1	-
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	0	0	0	-
26	770	Bad Debt Expense	0	7,438	7,438	-
27	775	Miscellaneous Expense	59,037	4,542	(54,495)	-92.31%
28		**TOTAL SEWER O & M EXPENSES**	444,583	349,822	(94,761)	-21.31%
29		Total Customers (ERCs)	1,573	1,554	(19)	-1.20%
30		Consumer Price Index - U				10.31%
31		Growth Plus Inflation				8.98%

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended: 12/31/2005

Schedule: B-8 Supl
Page: 1 of 1
Preparer: Jack Schreyer

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

Line No.	(1) Acct No.	(2) Explanation	
1	703	Sal.&Wages - Exec.	Prior owner did not allocate all admin costs to entities
2	731	Cont. Services - Eng	Prior owner did not allocate all Admin costs to entities
3	732	Cont. Services - Acctg	Prior owner did not allocate all Admin costs to entities
4	733	Cont. Services - Legal	Prior owner did not allocate all Admin costs to entities
5	734	Cont. Services - Mgmt.	Prior owner did not allocate all Admin costs to entities
6	736	Cont. Services - Other	Non-recurring hurricane expense
7	741	Rental of Bldg/Real Prop.	Increase in admin/operations office rent
8	742	Rental of Equipment	Increase in rental of equipment
9	756	Insurance - Vehicle	Increase in insurance costs
10	757	Insurance - Gen.Liability	Increase in liability with additional UPIS
11	758	Insurance - Work.Comp.	Increase for additional positions
12	759	Insurance - Other	Increase in costs from year to year
13	770	Bad Debt Expense	Out of period accrual true-up

Contractual Services

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Test Year Ending 12/31/05

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

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1	Aqua Services, Inc.	Management	41,993	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	26,701	Testing-Treat-Ops
3				
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	Aqua Services, Inc.	Management	41,699	Corporate services and sundry charges
12	23918Severn Trent	Oth-Cust Acct	8,172	Oth-Cust Acct
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Jasmine Lakes
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			1,845,725		

Estimate Through PAA [ ] or Commission Hearing [X]

		(A)	(B) Water	(C)	(D) Sewer	(E)
a	Amortization of Rate Case Expense:		Allocation %	Allocated	Allocation %	Allocated
b		Total	Pct (ERC)	Amount	Pct (ERC)	Amount
c	Prior Unamortized Rate Case Expense					
d		0	6.611%	0	6.458%	0
e	Subtotal Prior Cases	0		0		0
f						
g	Current rate Case Expense	1,845,725	6.611%	122,012	6.458%	119,204
h						
i	Total Projected Rate Case Expense	1,845,725		122,012		119,204
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	461,431		30,503		29,801
m						
n	Method of Allocation Between Systems: (Provide Calculation)					

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

Jasmine Lakes
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 s Description	(3) Total Cost	(4) How often to Repeat
1	**WATER:**			
2		**None**		
3				
4				
5				
6				
7				
8				
9				
10	**TOTAL WATER PROJECTS**		0	
11				
12	**SEWER:**			
13		**None**		
14				
15				
16				
17				
18				
19				
20	**TOTAL SEWER PROJECTS**		0	

Allocation of Expenses

Florida Public Service Commission

Jasmine Lakes
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 No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages (Note A) Water	(5) Sewer	(6) Other	(7) Total	(8) Allocation Method	(9) Amounts Allocated Water	(10) Sewer	(11) Other	(12) Total
1	603 / 703	Salaries - Officers	4.18%	4.09%		8.27%	ERCs *	1,167	484		1,651
2	604 / 704	Pensions & Benefits	4.18%	4.09%		8.27%	ERCs •	18,362	20,550		38,912
3	632 / 732	Contractual Services - Acctg	4.18%	4.09%		8.27%	ERCs *	8,011	6,149		14,160
4	633 / 733	Contractual Services - Legal	4.18%	4.09%		8.27%	ERCs •	(79,793)	5,552		(74,241)
5	634 / 734	Contractual Services - Mgmt.	4.18%	4.09%		8.27%	ERCs *	29,744	24,816		54,560
6	641 / 741	Rental of Building/Real Prop.	4.18%	4.09%		8.27%	ERCs *	1,195	422		1,617
7	656 / 756	Insurance - Vehicle	4.18%	4.09%		8.27%	ERCs *	636	609		1,245
8	657 / 757	Insurance - General Liability	4.18%	4.09%		8.27%	ERCs *	4,111	3,734		7,844
9	658 / 758	Insurance - Work. Comp.	4.18%	4.09%		8.27%	ERCs •	589	782		1,371
10	659 / 759	Insurance - Other	4.18%	4.09%		8.27%	ERCs •	1,485	1,068		2,553
11	666 / 766	Rate Case Amort	6.61%	6.46%		13.07%	ERCs	30,503	29,801		60,304
12	675 / 775	Miscellaneous Expense	4.18%	4.09%		8.27%	ERCs *	48,341	43,615		91,956

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

Jasmine Lakes
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.

	(1)		(5)	(6)	(7)	(8)	(9)
			Depreciation Expense				
Line No.	Account No. and Name		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense
1	INTANGIBLE PLANT						
2	301.1	Organization	347	0	347	100.00%	347
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	0	0	100.00%	0
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	3,938	(0)	3,938	100.00%	3,938
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2	Supply Mains	777	0	777	100.00%	777
13	310.2	Power Generation Equipment	507	0	507	100.00%	507
14	311.2	Pumping Equipment	2,334	(0)	2,334	100.00%	2,334
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	571	0	571	100.00%	571
19	311.3	Pumping Equipment	1,150	(0)	1,150	100.00%	1,150
20	320.3	Water Treatment Equipment	9,659	0	9,659	100.00%	9,659
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	1,518	0	1,518	100.00%	1,518
26	330.4	Distr. Reservoirs & Standpipes	4,038	(0)	4,038	100.00%	4,038
27	331.4	Transm. & Distribution Mains	9,467	0	9,467	100.00%	9,467
28	333.4	Services	921	(0)	921	100.00%	921
29	334.4	Meters & Meter Installations	5,437	43	5,481	100.00%	5,481
30	335.4	Hydrants	878	(0)	878	100.00%	878
31	336.4	Backflow Prevention	0	0	0	100.00%	0
32	339.4	Other Plant & Misc. Equipment	51	0	51	100.00%	51
33	GENERAL PLANT						
34	303.5	Land & Land Rights	0	0	0	100.00%	0
35	304.5	Structures & Improvements	30,373	(1,262)	29,111	100.00%	29,111
36	340.5	Office Furniture & Equipment	0	0	0	100.00%	0
37	340.51	Computer Equipment	0	618	618	100.00%	618
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	556	(0)	556	100.00%	556
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	18	18	100.00%	18
44	347.5	Miscellaneous Equipment	134	(0)	134	100.00%	134
45	348.5	Other Tangible Plant	5,491	0	5,491	100.00%	5,491
46		TOTAL DEPRECIATION EXPENSE	78,147	(582)	77,565		77,565
		Composite U&U Rate				100.00%	
47		(LESS) AMORTIZATION OF CIAC	(7,448)	(525)	(7,973)		(7,973)
48		NET DEPRECIATION EXPENSE - WATER	70,699	(1,107)	69,592		69,592
49		Net Depr Expense Used & Useful	70,699				

Net Depreciation Expense - Water

Florida Public Service Commission

Jasmine Lakes
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.

	(1)		(5)	(6)	(7)	(8)	(9)	(10)
			Depreciation Expense					
Line No.	Account No. and Name		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year
1	INTANGIBLE PLANT							
2	301.1	Organization	347	0	347	100.00%	347	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	0	0	0	100.00%	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2	Wells & Springs	3,938	0	3,938	100.00%	3,938	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2	Supply Mains	821	0	821	100.00%	821	44
13	310.2	Power Generation Equipment	5,203	0	5,203	100.00%	5,203	4,696
14	311.2	Pumping Equipment	2,334	0	2,334	100.00%	2,334	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	634	0	634	100.00%	634	62
19	311.3	Pumping Equipment	1,225	0	1,225	100.00%	1,225	75
20	320.3	Water Treatment Equipment	8,868	0	8,868	100.00%	8,868	(791)
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	1,588	0	1,588	100.00%	1,588	69
26	330.4	Distr. Reservoirs & Standpipes	4,038	0	4,038	100.00%	4,038	(0)
27	331.4	Transm. & Distribution Mains	9,977	0	9,977	100.00%	9,977	510
28	333.4	Services	992	0	992	100.00%	992	71
29	334.4	Meters & Meter Installations	5,926	0	5,926	100.00%	5,926	446
30	335.4	Hydrants	878	0	878	100.00%	878	0
31	336.4	Backflow Prevention	0	0	0	100.00%	0	0
32	339.4	Other Plant & Misc. Equipment	51	0	51	100.00%	51	(0)
33	GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	100.00%	0	0
35	304.5	Structures & Improvements	29,111	0	29,111	100.00%	29,111	(0)
36	340.5	Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51	Computer Equipment	4,514	0	4,514	100.00%	4,514	3,897
38	341.5	Transportation Equipment	0	0	0	100.00%	0	0
39	342.5	Stores Equipment	0	0	0	100.00%	0	0
40	343.5	Tools, Shop & Garage Equipment	687	0	687	100.00%	687	130
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	73	0	73	100.00%	73	55
44	347.5	Miscellaneous Equipment	134	0	134	100.00%	134	0
45	348.5	Other Tangible Plant	6,589	0	6,589	100.00%	6,589	1,098
42		TOTAL DEPRECIATION EXPENSE	87,928	0	87,928		87,928	10,363
		Composite NU&U Rate				100.00%		
43		(LESS) AMORTIZATION OF CIAC	(7,880)	0	(7,880)		(7,880)	94
44		NET DEPRECIATION EXPENSE - WATER	80,048	0	80,048		80,048	10,456

Net Depreciation Expense - Water

Florida Public Service Commission

Jasmine Lakes
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.

	(1)		(5)	(6)	(7)	(8)	(9)	(10)
			Depreciation Expense					
Line No.	Account No. and Name		2007 Year Expense	Utility Adjustments	Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year
1	INTANGIBLE PLANT							
2	301.1	Organization	347	0	347	100.00%	347	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	0	0	0	100.00%	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2	Wells & Springs	3,938	0	3,938	100.00%	3,938	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2	Supply Mains	954	0	954	100.00%	954	133
13	310.2	Power Generation Equipment	7,196	0	7,196	100.00%	7,196	1,993
14	311.2	Pumping Equipment	2,334	0	2,334	100.00%	2,334	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	779	0	779	100.00%	779	145
19	311.3	Pumping Equipment	1,300	0	1,300	100.00%	1,300	75
20	320.3	Water Treatment Equipment	8,868	0	8,868	100.00%	8,868	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	1,585	0	1,585	100.00%	1,585	(3)
26	330.4	Distr. Reservoirs & Standpipes	4,038	0	4,038	100.00%	4,038	0
27	331.4	Transm. & Distribution Mains	10,331	0	10,331	100.00%	10,331	355
28	333.4	Services	992	0	992	100.00%	992	0
29	334.4	Meters & Meter Installations	6,187	0	6,187	100.00%	6,187	260
30	335.4	Hydrants	878	0	878	100.00%	878	0
31	336.4	Backflow Prevention	0	0	0	100.00%	0	0
32	339.4	Other Plant & Misc. Equipment	51	0	51	100.00%	51	0
33	GENERAL PLANT							
34	303.5	Land & Land Rights	0	0	0	100.00%	0	0
35	304.5	Structures & Improvements	29,111	0	29,111	100.00%	29,111	0
36	340.5	Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51	Computer Equipment	12,599	0	12,599	100.00%	12,599	8,084
38	341.5	Transportation Equipment	0	0	0	100.00%	0	0
39	342.5	Stores Equipment	0	0	0	100.00%	0	0
40	343.5	Tools, Shop & Garage Equipment	687	0	687	100.00%	687	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	73	0	73	100.00%	73	0
44	347.5	Miscellaneous Equipment	134	0	134	100.00%	134	0
45	348.5	Other Tangible Plant	6,589	0	6,589	100.00%	6,589	0
42		TOTAL DEPRECIATION EXPENSE	98,970	0	98,970		98,970	11,042
		Composite NU&U Rate				100.00%		
43		(LESS) AMORTIZATION OF CIAC	(8,071)	0	(8,071)		(8,071)	(191)
44		NET DEPRECIATION EXPENSE - WATER	90,899	0	90,899		90,899	10,851

Net Depreciation Expense - Sewer | **Florida Public Service Commission**

Jasmine Lakes
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.	(1) Account No. and Name		(5) Depreciation Expense 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense	(8) Used & Useful %	(9) Used & Useful 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	9,083	(9,021)	61	100.00%	61
8	355.2	Power Generation Equipment	2,217	(2,217)	0	100.00%	0
9	360.2	Collection Sewers - Force	0	9,091	9,091	100.00%	9,091
10	361.2	Collection Sewers - Gravity	0	2,980	2,980	100.00%	2,980
11	362.2	Special Collecting Structures	528	(528)	0	100.00%	0
12	363.2	Services to Customers	0	0	0	100.00%	0
13	364.2	Flow Measuring Devices	0	529	529	100.00%	529
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	6,471	(6,471)	0	100.00%	0
20	370.3	Receiving Wells	0	0	0	100.00%	0
21	371.3	Pumping Equipment	0	4,858	4,858	100.00%	4,858
22	389.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0
23	TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	47	(47)	0	100.00%	0
25	354.4	Structures & Improvements	40,582	(39,713)	869	100.00%	869
26	355.4	Power Generation Equipment	0	0	0	100.00%	0
27	380.4	Treatment & Disposal Equipment	6	48,678	48,684	100.00%	48,684
28	381.4	Plant Sewers	5,063	(5,063)	0	100.00%	0
29	382.4	Outfall Sewer Lines	0	0	0	100.00%	0
30	389.4	Other Plant & Misc. Equipment	0	6,073	6,073	100.00%	6,073
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	22	(22)	0	100.00%	0
38	381.5	Plant Sewers	0	0	0	100.00%	0
39	389.5	Other Plant & Misc. Equipment	0	32	32	100.00%	32
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	21	(21)	0	100.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	100.00%	0
47	371.6	Pumping Equipment	0	11	11	100.00%	11
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	0	0	100.00%	0
53	390.7	Office Furniture & Equipment	0	0	0	100.00%	0
54	390.71	Computer Equipment	0	613	613	100.00%	613
55	391.7	Transportation Equipment	5	(5)	0	100.00%	0
56	392.7	Stores Equipment	0	0	0	100.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	8	8	100.00%	8
58	394.7	Laboratory Equipment	0	0	0	100.00%	0
59	395.7	Power Operated Equipment	39	(39)	0	100.00%	0
60	396.7	Communication Equipment	2,853	(2,853)	0	100.00%	0
61	397.7	Miscellaneous Equipment	0	47	47	100.00%	47
62	398.7	Other Tangible Plant	0	5,705	5,705	100.00%	5,705
63		TOTAL DEPRECIATION EXPENSE	66,937	12,625	79,563		79,563
		Composite NU&U Rate				100.00%	
64		(LESS) AMORTIZATION OF CIAC	(7,645)	(1,821)	(9,466)		(9,466)
65		NET DEPRECIATION EXPENSE - SEWER	59,293	10,804	70,097		70,097
66		Net Depr Expense Used & Useful	59,293				

Net Depreciation Expense - Sewer

Florida Public Service Commission

Jasmine Lakes
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.	(1) Account No. and Name		(5) Depreciation Expense 2006 Year Expense	(6) Utility Adjustments	(7) Adjusted Depreciation Expense	(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
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	61	0	61	100.00%	61	0
8	355.2	Power Generation Equipment	0	0	0	100.00%	0	0
9	360.2	Collection Sewers - Force	9,167	0	9,167	100.00%	9,167	76
10	361.2	Collection Sewers - Gravity	3,338	0	3,338	100.00%	3,338	359
11	362.2	Special Collecting Structures	0	0	0	100.00%	0	0
12	363.2	Services to Customers	0	0	0	100.00%	0	0
13	364.2	Flow Measuring Devices	529	0	529	100.00%	529	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	0	0	0	100.00%	0	0
21	371.3	Pumping Equipment	5,118	0	5,118	100.00%	5,118	260
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	905	0	905	100.00%	905	35
26	355.4	Power Generation Equipment	27	0	27	100.00%	27	27
27	380.4	Treatment & Disposal Equipment	49,577	0	49,577	100.00%	49,577	893
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	6,073	0	6,073	100.00%	6,073	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	32	0	32	100.00%	32	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	11	0	11	100.00%	11	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	24	0	24	100.00%	24	24
53	390.7	Office Furniture & Equipment	0	0	0	100.00%	0	0
54	390.71	Computer Equipment	4,483	0	4,483	100.00%	4,483	3,869
55	391.7	Transportation Equipment	6,105	0	6,105	100.00%	6,105	6,105
56	392.7	Stores Equipment	0	0	0	100.00%	0	0
57	393.7	Tools, Shop & Garage Equipment	8	0	8	100.00%	8	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	40	0	40	100.00%	40	(7)
62	398.7	Other Tangible Plant	6,821	0	6,821	100.00%	6,821	1,116
63		TOTAL DEPRECIATION EXPENSE	92,319	0	92,319		92,319	12,756
		Composite NU&U Rate				100.00%		
64		(LESS) AMORTIZATION OF CIAC	(9,397)	0	(9,397)		(9,397)	69
65		NET DEPRECIATION EXPENSE - SEWER	82,922	0	82,922		82,922	12,825

Net Depreciation Expense - Sewer

Florida Public Service Commission

Jasmine Lakes
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.	(1) Account No. and Name		(5) Depreciation Expense 2007 Year Expense	(6) Utility Adjustments	(7) Adjusted Depreciation Expense	(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
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	61	0	61	100.00%	61	0
8	355.2	Power Generation Equipment	0	0	0	100.00%	0	0
9	360.2	Collection Sewers - Force	9,443	0	9,443	100.00%	9,443	277
10	361.2	Collection Sewers - Gravity	7,045	0	7,045	100.00%	7,045	3,706
11	362.2	Special Collecting Structures	0	0	0	100.00%	0	0
12	363.2	Services to Customers	0	0	0	100.00%	0	0
13	364.2	Flow Measuring Devices	308	0	308	100.00%	308	(220)
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	0	0	0	100.00%	0	0
21	371.3	Pumping Equipment	5,921	0	5,921	100.00%	5,921	803
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	957	0	957	100.00%	957	53
26	355.4	Power Generation Equipment	47	0	47	100.00%	47	20
27	380.4	Treatment & Disposal Equipment	58,884	0	58,884	100.00%	58,884	9,306
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	6,073	0	6,073	100.00%	6,073	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	32	0	32	100.00%	32	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	11	0	11	100.00%	11	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	291	0	291	100.00%	291	266
53	390.7	Office Furniture & Equipment	0	0	0	100.00%	0	0
54	390.71	Computer Equipment	12,511	0	12,511	100.00%	12,511	8,028
55	391.7	Transportation Equipment	12,210	0	12,210	100.00%	12,210	6,105
56	392.7	Stores Equipment	0	0	0	100.00%	0	0
57	393.7	Tools, Shop & Garage Equipment	8	0	8	100.00%	8	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	127	0	127	100.00%	127	88
62	398.7	Other Tangible Plant	6,821	0	6,821	100.00%	6,821	0
63		TOTAL DEPRECIATION EXPENSE	120,750	0	120,750		120,750	28,431
		Composite NU&U Rate				100.00%		
64		(LESS) AMORTIZATION OF CIAC	0	0	0		0	9,397
65		NET DEPRECIATION EXPENSE - SEWER	120,750	0	120,750		120,750	37,828

Taxes Other Than Income

Florida Public Service Commission

Jasmine Lakes
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	20,947	3,407	9,531		33,885	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 0.00%			0		0	
5	Total Test Year Adjustments	0	0	0	0	0	
6	Adjusted Test Year (2005)	20,947	3,407	9,531	0	33,885	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	337				337	E-13
9	Payroll Tax Adjustment		408			408	B-5
10	Plant in Service Adjustment			(227)		(227)	A-5
11	Non-U&U Adjustment @ 0.00%			0		0	
12	Total 2006 Adjustments	337	408	(227)	0	518	
13	Adjusted Intermed. Year (2006)	21,285	3,815	9,303	0	34,403	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	0				0	E-13
16	Payroll Tax Adjustment		(562)			(562)	B-5
17	Plant in Service Adjustment			4,043		4,043	A-5
18	Non-U&U Adjustment @ 0.00%			0		0	
19	Total 2007 Adjustments	0	(562)	4,043	0	3,482	
20	Adjusted Projected Rate Year (2007)	21,285	3,253	13,346	0	37,884	
21	RAFs Assoc. with Revenue Increase	6,717				6,717	B-3
22	Total Projected Rate Year (2007)	28,002	3,253	13,346	0	44,602	
Sewer							
23	Test Year (2005) Per Books	16,945	4,056	9,959		30,961	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)	16,945	4,056	9,959	0	30,961	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	468				468	E-2
31	Payroll Tax Adjustment		24			24	B-6
32	Plant in Service Adjustment			(238)		(238)	A-6
33	Non-U&U Adjustment @ 0.00%			0		0	
34	Total 2006 Adjustments	468	24	(238)	0	255	
35	Adjusted Intermed. Year (2006)	17,414	4,080	9,722	0	31,216	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	0				0	E-2
38	Payroll Tax Adjustment		(102)			(102)	B-6
39	Plant in Service Adjustment			4,225		4,225	A-6
40	Non-U&U Adjustment @ 0.00%			0		0	
41	Total 2007 Adjustments	0	(102)	4,225	0	4,123	
	Adjusted Projected Rate Year (2007)	17,414	3,978	13,947	0	35,339	
42	RAFs Assoc. with Revenue Increase	15,130				15,130	B-3
43	Total Projected Rate Year (2007)	32,544	3,978	13,947	0	50,469	

Recap Schedules: B-1, B-2
Payroll taxes: FICA=7.65, Fed & State Unemployment=0.41%

Jasmine Lakes
TAX SCHEDULES

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Jasmine Lakes
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	34,503	(24,859)	9,644	32,543	42,187	(27,345)	14,842	C-2
2	Deferred Income Tax Expense	0	1,783	1,783	(1,267)	516	0	516	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	34,503	(23,076)	11,428	31,275	42,703	(27,345)	15,358	
Sewer									
7	Current Tax Expense	(19,509)	(15,252)	(34,761)	1,674	(33,087)	(51,469)	(84,556)	C-2
8	Deferred Income Tax Expense	0	4,882	4,882	(3,469)	1,413	0	1,413	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	(19,509)	(10,370)	(29,879)	(1,795)	(31,674)	(51,469)	(83,143)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Jasmine Lakes
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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			**Sewer**		
Line No.	Description	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	89,444	(23,915)	65,530	(49,401)	(24,917)	(74,318)	B-1, B-2
2	Less: Interest Charges	0	(40,100)	(40,100)	0	(14,621)	(14,621)	C-3
3	Taxable Income	89,444	(64,015)	25,430	(49,401)	(39,539)	(88,939)	
4	Schedule M Adjustments							
5	Permanent Differences	-	0	0	-	0	0	C-4
6	Timing Differences	0	4,623	4,623	12,655	0	12,655	C-5
7	Total Schedule M Adjustments	0	4,623	4,623	12,655	0	12,655	
8	Taxable Income Before State Taxes	89,444	(68,637)	20,807	(62,056)	(39,539)	(101,594)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	4,919	(3,775)	1,144	(3,413)	(2,175)	(5,588)	
13	Federal Taxable Income	84,525	(60,239)	24,285	(45,987)	(37,364)	(83,351)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	29,584	(21,084)	8,500	(16,096)	(13,077)	(29,173)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	29,584	(21,084)	8,500	(16,096)	(13,077)	(29,173)	
18	Summary:							
19	Current State Income Tax	4,919	(3,775)	1,144	(3,413)	(2,175)	(5,588)	
20	Current Federal Income Tax	29,584	(21,084)	8,500	(16,096)	(13,077)	(29,173)	
21	Total Current Income Tax Expense (To C-1)	34,503	(24,859)	9,644	(19,509)	(15,252)	(34,761)	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Jasmine Lakes
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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			Sewer		
Line No.	Description	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	65,530	85,880	151,410	(74,318)	(857)	(75,175)	B-1, B-2
2	Less: Interest Charges	(40,100)	(1,823)	(41,922)	(14,621)	4,362	(10,259)	C-3
3	Taxable Income	25,430	84,058	109,487	(88,939)	3,505	(85,434)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	4,623	(3,285)	1,338	12,655	(8,993)	3,662	C-5
7	Total Schedule M Adjustments	4,623	(3,285)	1,338	12,655	(8,993)	3,662	
8	Taxable Income Before State Taxes	20,807	87,343	108,150	(101,594)	12,498	(89,096)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	1,144	4,804	5,948	(5,588)	687	(4,900)	
13	Federal Taxable Income	24,285	79,254	103,539	(83,351)	2,818	(80,534)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	8,500	27,739	36,239	(29,173)	986	(28,187)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	8,500	27,739	36,239	(29,173)	986	(28,187)	
18	Summary:							
19	Current State Income Tax	1,144	4,804	5,948	(5,588)	687	(4,900)	
20	Current Federal Income Tax	8,500	27,739	36,239	(29,173)	986	(28,187)	
21	Total Current Income Tax Expense (To C-1)	9,644	32,543	42,187	(34,761)	1,674	(33,087)	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Jasmine Lakes
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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			**Sewer**		
Line No.	Description	12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	151,410	(70,170)	81,239	(75,175)	(124,124)	(199,299)	B-1, B-2
2	Less: Interest Charges	(41,922)	(718)	(42,640)	(10,259)	(9,301)	(19,560)	C-3
3	Taxable Income	109,487	(70,888)	38,599	(85,434)	(133,425)	(218,859)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	1,338	0	1,338	3,662	0	3,662	C-5
7	Total Schedule M Adjustments	1,338	0	1,338	3,662	0	3,662	
8	Taxable Income Before State Taxes	108,150	(70,888)	37,261	(89,096)	(133,425)	(222,521)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	5,948	(3,899)	2,049	(4,900)	(7,338)	(12,239)	
13	Federal Taxable Income	103,539	(66,989)	36,550	(80,534)	(126,087)	(206,620)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	36,239	(23,446)	12,792	(28,187)	(44,130)	(72,317)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	36,239	(23,446)	12,792	(28,187)	(44,130)	(72,317)	
18	Summary:							
19	Current State Income Tax	5,948	(3,899)	2,049	(4,900)	(7,338)	(12,239)	
20	Current Federal Income Tax	36,239	(23,446)	12,792	(28,187)	(44,130)	(72,317)	
21	Total Current Income Tax Expense (To C-1)	42,187	(27,345)	14,842	(33,087)	(51,469)	(84,556)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Jasmine Lakes
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.

	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
			Water				**Sewer**		
Line No.	Description	2005 Per Books	2005 Adjustments	2005 Adjusted		2005 Per Books	2005 Adjustments	2005 Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	0	38,378	38,378	Note*	0	12,900	12,900	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	1,722	1,722		0	1,722	1,722	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	40,100	40,100		0	14,621	14,621	

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			**Not Applicable**					**Not Applicable**		
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)	1,735,633		673,278	
Weighted Cost of Long Term Debt (D-1)	2.21%	38,378	1.92%	12,900
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		38,378		12,900

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Jasmine Lakes
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.

	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
			Water				**Sewer**		
Line No.	Description	2005 Adjusted	2006 Adjustments	2006 Adjusted		2005 Adjusted	2006 Adjustments	2006 Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	38,378	1,823	40,201	Note*	12,900	341	13,240	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	1,722	0	1,722		1,722	0	1,722	
5	Less: AFUDC	0	0	0		0	(4,703)	(4,703)	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	40,100	1,823	41,922		14,621	(4,362)	10,259	

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			**Not Applicable**					**Not Applicable**		
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)	1,818,058		691,055	
Weighted Cost of Long Term Debt (D-1)	2.22%	40,201	1.92%	13,240
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		40,201		13,240

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Jasmine Lakes
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)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
			Water				**Sewer**		
Line No.	Description	2006 Adjusted	2007 Adjustments	2007 Adjusted		2006 Adjusted	2007 Adjustments	2007 Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	40,201	2,440	42,640	Note*	13,240	7,357	20,597	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	1,722	0	1,722		1,722	0	1,722	
5	Less: AFUDC	0	0	0		(4,703)	1,944	(2,759)	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	41,922	2,440	44,362		10,259	9,301	19,560	

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			**Not Applicable**					**Not Applicable**		
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)	1,928,394		1,075,028	
Weighted Cost of Long Term Debt (D-1)	2.23%	42,640	2.09%	20,597
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		42,640		20,597

Book/Tax Differences - Permanent

Florida Public Service Commission

Jasmine Lakes
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	0	0	0
SEWER				
5				
6	**None**			
7				
8	Total	0	0	0

Deferred Income Tax Expense

Florida Public Service Commission

Jasmine Lakes
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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			**Sewer**		
Line No.	Description	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	Supporting Schedules
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):							
1	Tax Depreciation & Amortization	70,699	(389)	70,310	61,258	10,804	72,062	
2	Book Depreciation & Amortization	70,699	(1,107)	69,592	59,293	10,804	70,097	B-13,14
3	Difference	0	718	718	1,965	0	1,965	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	3,187	3,187	8,725	0	8,725	
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)	0	4,623	4,623	12,655	0	12,655	
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	0	254	254	696	0	696	
11	Timing Differences for Federal Taxes	0	4,369	4,369	11,959	0	11,959	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	0	1,529	1,529	4,186	0	4,186	
14	Total Deferred Taxes (to C-1)	0	1,783	1,783	4,882	0	4,882	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Jasmine Lakes
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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			**Sewer**		
Line No.	Description	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	Supporting Schedules
	Timing Differences:							
1	Tax Depreciation & Amortization	70,310	10,407	80,717	72,062	12,691	84,753	
2	Book Depreciation & Amortization	69,592	10,456	80,048	70,097	12,825	82,922	B-13,14
3	Difference	718	(49)	669	1,965	(134)	1,831	
4	Other Timing Differences (Itemize):							
5	Bad Debt	3,187	(3,187)	0	8,725	(8,725)	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)	4,623	(3,285)	1,338	12,655	(8,993)	3,662	
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	254	(181)	74	696	(495)	201	
11	Timing Differences for Federal Taxes	4,369	(3,104)	1,264	11,959	(8,498)	3,461	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	1,529	(1,087)	442	4,186	(2,974)	1,211	
14	Total Deferred Taxes (to C-1)	1,783	(1,267)	516	4,882	(3,469)	1,413	

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Test Year Ending 12/31/07
Historical [ ] Projected [X]

Schedule: C-5
Page: 3 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			**Sewer**		
Line No.	Description	12/31/06 Adjusted	2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	2006 Adjustments	12/31/07 Adjusted	Supporting Schedules
	Timing Differences:							
1	Tax Depreciation & Amortization	80,717	10,851	91,568	84,753	37,828	122,581	
2	Book Depreciation & Amortization	80,048	10,851	90,899	82,922	37,828	120,750	B-13,14
3	Difference	669	0	669	1,831	0	1,831	
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)	1,338	0	1,338	3,662	0	3,662	
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	74	0	74	201	0	201	
11	Timing Differences for Federal Taxes	1,264	0	1,264	3,461	0	3,461	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	442	0	442	1,211	0	1,211	
14	Total Deferred Taxes (to C-1)	516	0	516	1,413	0	1,413	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Schedule: C-6
Page: 1 of 3
Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Account No. 283 Deferred Tax Liability			Account No. ___			Net Deferred Income Taxes		
Line No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATER										
1	2003	0	0	0				0	0	0
2	2004	449	(22,404)	(21,955)				449	(22,404)	(21,955)
3	2005	15,625	93,642	109,267				15,625	93,642	109,267
4	2006	15,694	94,057	109,752				15,694	94,057	109,752
5	2007	15,764	94,472	110,236				15,764	94,472	110,236
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	(137,414)	(137,414)				0	(137,414)	(137,414)
8	2005	15,516	92,986	108,502				15,516	92,986	108,502
9	2006	15,585	93,399	108,983				15,585	93,399	108,983
10	2007	15,653	93,811	109,464				15,653	93,811	109,464

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Jasmine Lakes
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	449	449
3	2005	449	15,176	15,625
4	2006	15,625	69	15,694
5	2007	15,694	69	15,764
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	15,516	15,516
9	2006	15,516	69	15,585
10	2007	15,585	69	15,653

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Schedule: C-6
Page: 3 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. 28305 Deferred **Federal** Tax Liability		
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	0	0
2	2004	0	(22,404)	(22,404)
3	2005	(22,404)	116,046	93,642
4	2006	93,642	415	94,057
5	2007	94,057	415	94,472
SEWER				
6	2003	0	0	0
7	2004	0	(137,414)	(137,414)
8	2005	(137,414)	230,400	92,986
9	2006	92,986	412	93,399
10	2007	93,399	412	93,811

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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Investment Tax Credits - Analysis

Florida Public Service Commission

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

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Investment Tax Credits - Company Policies

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Test Year Ending 12/31/05

Schedule: C-7
Page: 3 of 4
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

Jasmine Lakes
Docket No. 060368-WS
Test Year Ending 12/31/05

Schedule: C-7
Page: 4 of 4
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

Jasmine Lakes
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

Jasmine Lakes
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

Jasmine Lakes
Docket No. 060368-WS
Test Year Ending 12/31/05

Schedule: 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?	2003, 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

Jasmine Lakes
CAPITAL SCHEDULES

Schedule of Requested Cost of Capital
13 Month Average balance
Jasmine Lakes
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	639,633	36.85%	6.00%	2.21%	38,378	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	959,449	55.28%	10.12%	5.59%	97,096	D-2
5	Customer Deposits	28,697	1.65%	6.00%	0.10%	1,722	D-2
6	Accumulated Deferred Income Taxes	107,854	6.21%	0.00%	0.00%	0	D-2
7	Total	1,735,633	100.00%		7.90%	137,196	
SEWER							
8	Long-Term Debt	214,993	31.93%	6.00%	1.92%	12,900	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	322,490	47.90%	10.12%	4.85%	32,636	D-2
12	Customer Deposits	28,697	4.26%	6.00%	0.26%	1,722	D-2
13	Accumulated Deferred Income Taxes	107,099	15.91%	0.00%	0.00%	0	D-2
14	Total	673,278	100.00%		7.02%	47,257	

Schedule of Requested Cost of Capital
13 Month Average balance
Jasmine Lakes
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	671,940	36.96%	6.00%	2.22%	40,316	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	1,007,911	55.44%	10.12%	5.61%	102,001	D-2
5	Customer Deposits	28,697	1.58%	6.00%	0.09%	1,722	D-2
6	Accumulated Deferred Income Taxes	109,509	6.02%	0.00%	0.00%	0	D-2
7	Total	1,818,058	100.00%		7.92%	144,039	
SEWER							
8	Long-Term Debt	221,446	32.04%	6.00%	1.92%	13,287	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	332,170	48.07%	10.12%	4.86%	33,616	D-2
12	Customer Deposits	28,697	4.15%	6.00%	0.25%	1,722	D-2
13	Accumulated Deferred Income Taxes	108,743	15.74%	0.00%	0.00%	0	D-2
14	Total	691,055	100.00%		7.04%	48,624	

Schedule of Requested Cost of Capital
13 Month Average balance
Jasmine Lakes
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	Cost	Supporting Schedules
WATER							
1	Long-Term Debt	715,881	37.12%	6.00%	2.23%	42,953	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	1,073,822	55.68%	10.12%	5.64%	108,671	D-2
5	Customer Deposits	28,697	1.49%	6.00%	0.09%	1,722	D-2
6	Accumulated Deferred Income Taxes	109,994	5.70%	0.00%	0.00%	0	D-2
7	Total	1,928,394	100.00%		7.95%	153,345	
SEWER							
8	Long-Term Debt	374,843	34.87%	6.00%	2.09%	22,491	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	562,265	52.30%	10.12%	5.29%	56,901	D-2
12	Customer Deposits	28,697	2.67%	6.00%	0.16%	1,722	D-2
13	Accumulated Deferred Income Taxes	109,224	10.16%	0.00%	0.00%	0	D-2
14	Total	1,075,028	100.00%		7.55%	81,114	

Reconciliation of Capital Structure to Requested Rate Base
13 Month Average Balance
Jasmine Lakes
Docket No. 060368-WS
Test Year Ending: 12/31/05
Historical [X] Projected [ ]

Florida Public Service Commission

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Reconciliation Adjustments			Reconciled	
Line No.	Class of Capital	Average Test Year	Specific	(Explain)	Pro rata *	To Requested Rate Base	Supporting Schedules
Water							
1	Long-Term Debt	0			639,633	639,633	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	1,599,082			(639,633)	959,449	
5	Customer Deposits	28,697				28,697	D-7
6	Accumulated Deferred Income Taxes	107,854				107,854	
7	Total	1,735,633			0	1,735,633	A-1
Sewer							
8	Long-Term Debt	0			214,993	214,993	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	537,483			(214,993)	322,490	
12	Customer Deposits	28,697				28,697	
13	Accumulated Deferred Income Taxes	107,099				107,099	
14	Total	673,278			0	673,278	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
13 Month Average Balance
Jasmine Lakes
Docket No. 060368-WS
Test Year Ending: 12/31/06
Historical [ ] Projected [X]

Florida Public Service Commission

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Reconciliation Adjustments			Reconciled	
Line No.	Class of Capital	Average Test Year	Specific	(Explain)	Pro rata *	To Requested Rate Base	Supporting Schedules
Water							
1	Long-Term Debt	671,940				671,940	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	1,007,911				1,007,911	
5	Customer Deposits	28,697				28,697	D-7
6	Accumulated Deferred Income Taxes	109,509				109,509	
7	Total	1,818,058			0	1,818,058	A-1
Sewer							
8	Long-Term Debt	221,446				221,446	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	332,170				332,170	
12	Customer Deposits	28,697				28,697	D-7
13	Accumulated Deferred Income Taxes	108,743				108,743	
14	Total	691,055			0	691,055	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
Jasmine Lakes
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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Reconciliation Adjustments			Reconciled	
Line No.	Class of Capital	Average Test Year	Specific	(Explain)	Pro rata *	To Requested Rate Base	Supporting Schedules
Water							
1	Long-Term Debt	715,881				715,881	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	1,073,822				1,073,822	
5	Customer Deposits	28,697				28,697	D-7
6	Accumulated Deferred Income Taxes	109,994				109,994	
7	Total	1,928,394			0	1,928,394	A-1
Sewer							
8	Long-Term Debt	374,843				374,843	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	562,265				562,265	
12	Customer Deposits	28,697				28,697	D-7
13	Accumulated Deferred Income Taxes	109,224				109,224	
14	Total	1,075,028			0	1,075,028	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007
Utility [X] or Parent [X]

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

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.

Line No.	(1) Description, Coupon Rate Years of Life	(2) Issue Date	(3) Call Provis. Special Restrictions	(4) Principal Amt Sold Face Value	(5) Principal Amount Outstanding	(6) (Discount) or Premium on Principal Amt Sold	(7) (Discount) or Premium Assoc. with Col (5)	(8) Issuing Exp. Associated with Col (4)	(9) Issuing Exp. Associated with Col (5)	(10) Net Proceed (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Divd. On Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)
1		**There is no Preferred Stock for this subsidiary nor its parent**											

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Cost of Short-Term Debt

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007
Utility [X] or Parent [X]

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

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	0			0.00%	

Cost of Long-Term Debt

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006, 2007
Utility [X] or Parent [ ]

Florida Public Service Commission

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.

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

Cost of Long-Term Debt

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007
Utility [ ] or Parent [X]

Florida Public Service Commission

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.

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006, 2007
Utility [X] 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.

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

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Cost of Variable Rate Long-Term Debt

Jasmine Lakes
Docket No. 060368-WS
Test Year Ending:
Historical 2005, Projected 2006 & 2007
Utility [ ] or Parent [X]

Florida Public Service Commission

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.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amt. Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Disc. (Premium) Associated With Col (4)	(7) Unamortized Issuing Exp. Associated with Col (4)	(8) Annual Amort. of Discount (Prem) on Principal Outst.	(9) Annual Amort. of Issuing Exp. on Principal Outstanding	(10) Basis of Variable Rate (e.g.,Prime+%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(10)	(13) Effective Cost Rate (12)/ ((4)-(6)-(7))
1		**The parent does not have any Variable Rate Long term debt**											

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Schedule of Customer Deposits | **Florida Public Service Commission**

Jasmine Lakes
Docket No. 060368-WS
Test Year Ending: 12/31/05

Schedule: D-7
Page: 1 of 1
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	55,390	2,435	(2,205)	55,620
2	Feb-05	55,620	2,895	(1,669)	56,847
3	Mar-05	56,847	3,066	(3,026)	56,886
4	Apr-05	56,886	2,860	(1,948)	57,798
5	May-05	57,798	1,840	(2,752)	56,886
6	Jun-05	56,886	2,640	(3,410)	56,116
7	Jul-05	56,116	3,130	(2,200)	57,046
8	Aug-05	57,046	2,420	(2,750)	56,716
9	Sep-05	56,716	5,027	(3,752)	57,991
10	Oct-05	57,991	4,420	(2,900)	59,511
11	Nov-05	59,511	3,071	(3,083)	59,499
12	Dec-05	59,499	2,460	(4,151)	57,808
13	**Average**				57,394
14			**Water** Allocated at	50%	28,697
15			**Sewer** Allocated at	50%	28,697

Rate Schedule - Water

Florida Public Service Commission

Jasmine Lakes
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"	NA	NA	9.14	9.30	11.82	18.34
3	3/4"	NA	NA	-	-	-	27.51
4	1"	NA	NA	22.89	23.29	29.61	45.84
5	1-1/2"	NA	NA	45.74	46.54	59.17	91.69
6	2"	NA	NA	73.19	74.47	94.69	146.70
7	3"	NA	NA	146.37	148.93	189.36	293.40
8	4"	NA	NA	228.74	232.74	295.92	458.44
9	6"	NA	NA	457.47	465.46	591.81	916.88
10	8"	NA	NA	731.94	744.73	946.89	1,467.01
11	10"	NA	NA	-	-	-	2,108.82
12	Gallonage charge, Block 1	NA	NA	3.13	3.18	4.04	2.69
13	Block 2	NA	NA	-	-	-	3.37
14	Block 3	NA	NA	-	-	-	-
15	**Commerical**						
16	5/8" X 3/4"	NA	NA	9.14	9.30	11.82	18.34
17	3/4"	NA	NA	-	-	-	27.51
18	1"	NA	NA	22.89	23.29	29.61	45.84
19	1-1/2"	NA	NA	45.74	46.54	59.17	91.69
20	2"	NA	NA	73.19	74.47	94.69	146.70
21	3"	NA	NA	146.37	148.93	189.36	293.40
22	4"	NA	NA	228.74	232.74	295.92	458.44
23	6"	NA	NA	457.47	465.46	591.81	916.88
24	8"	NA	NA	731.94	744.73	946.89	1,467.01
25	10"	NA	NA	-	-	-	2,108.82
26	Gallonage charge	NA	NA	3.13	3.18	4.04	2.69
27	**Multi-Family**						
28	5/8" X 3/4"	NA	NA	-	-	11.82	18.34
29	3/4"	NA	NA	-	-	-	27.51
30	1"	NA	NA	-	-	29.61	45.84
31	1-1/2"	NA	NA	-	-	59.17	91.69
32	2"	NA	NA	-	-	94.69	146.70
33	3"	NA	NA	-	-	189.36	293.40
34	4"	NA	NA	-	-	295.92	458.44
35	6"	NA	NA	-	-	591.81	916.88
36	8"	NA	NA	-	-	946.89	1,467.01
37	10"	NA	NA	-	-	-	2,108.82
38	Gallonage charge	NA	NA	-	-	4.04	2.69
39	**Fire Protection**						
40	2"	NA	NA	-	-	-	36.68
41	3"	NA	NA	-	-	-	73.35
42	4"	NA	NA	76.24	73.39	93.31	114.61
43	6"	NA	NA	152.51	146.79	186.64	229.22
44	8"	NA	NA	243.99	234.85	298.60	366.75
45	10"	NA	NA	-	-	-	527.21

Rate Schedule - Sewer

Florida Public Service Commission

Jasmine Lakes
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"	NA	NA	10.63	10.91	15.13	19.05
3	3/4"	NA	NA	10.63	10.91	15.13	28.58
4	1"	NA	NA	10.63	10.91	15.13	47.63
5	1-1/2"	NA	NA	10.63	10.91	15.13	95.26
6	2"	NA	NA	10.63	10.91	15.13	152.42
7	3"	NA	NA	10.63	10.91	15.13	304.84
8	4"	NA	NA	10.63	10.91	15.13	476.32
9	6"	NA	NA	10.63	10.91	15.13	952.64
10	8"	NA	NA	10.63	10.91	15.13	1,524.22
11	10"	NA	NA	-	-	-	2,191.07
12	*Gallonage cap (gallons)*	*NA*	*NA*	*6,000*	*6,000*	*6,000*	*6,000*
13	Gallonage Charge, Capped Usage	NA	NA	2.67	2.74	3.80	5.49
14							
15	**Commerical**						
16	5/8" X 3/4"	NA	NA	26.52	10.91	15.13	19.05
17	3/4"	NA	NA	53.05	-	-	28.58
18	1"	NA	NA	84.90	27.22	37.74	47.63
19	1-1/2"	NA	NA	169.77	54.46	75.50	95.26
20	2"	NA	NA	265.26	87.15	120.83	152.42
21	3"	NA	NA	530.57	174.27	241.61	304.84
22	4"	NA	NA	848.87	272.29	377.51	476.32
23	6"	NA	NA	-	544.63	755.09	952.64
24	8"	NA	NA	-	871.37	1,208.09	1,524.22
25	10"	NA	NA	-	-	-	2,191.07
26	Gallonage charge	NA	NA	3.22	3.31	4.59	6.59
27	**Multi-Family**						
28	5/8" X 3/4"	NA	NA	-	-	15.13	19.05
29	3/4"	NA	NA	-	-	-	28.58
30	1"	NA	NA	-	-	37.74	47.63
31	1-1/2"	NA	NA	-	-	75.50	95.26
32	2"	NA	NA	-	-	120.83	152.42
33	3"	NA	NA	-	-	241.61	304.84
34	4"	NA	NA	-	-	377.51	476.32
35	6"	NA	NA	-	-	755.09	952.64
36	8"	NA	NA	-	-	1,208.09	1,524.22
37	10"	NA	NA	-	-	-	2,191.07
38	Gallonage charge	NA	NA	-	-	4.59	6.59
39	**Flat Rate**						
40	Resid'l Wastwater Only (RWO)	NA	NA	-	-	-	40.01
41	Reuse per Sprinkler Head	NA	NA	-	-	-	-
42	Reuse Flate Rate	NA	NA	-	-	-	-

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Jasmine Lakes
Docket No. 060368-WS
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007
Water [X] or Sewer [ ]

Schedule: E-2w
Page: 1 of 1
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	(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"	18,160	81,962	9.14	165,982	9.30	168,888	NA	18.34	333,054
3	3/4"	0	0	-	0	-	0	NA	27.51	0
4	1"	24	121	22.89	549	23.29	559	NA	45.84	1,100
5	1-1/2"	0	0	45.74	0	46.54	0	NA	91.69	0
6	2"	0	0	73.19	0	74.47	0	NA	146.70	0
7	3"	0	0	146.37	0	148.93	0	NA	293.40	0
8	4"	0	0	228.74	0	232.74	0	NA	458.44	0
9	*Gallonage*									
10	*Block 1*	-	82,083	3.13	256,920	3.18	261,024	60,988	2.69	164,058
11	*Block 2*	-		-	0	-	0	21,095	3.37	71,090
12	*Block 3*	-		-	0	-	0	0	-	0
13	Total Residential	18,184	82,083		423,452		430,471	82,083		569,302
14	Average Bill				23.29		23.67			31.31
15	**Commerical**									
16	5/8" X 3/4"	291	2,288	9.14	2,660	9.30	2,706	NA	18.34	5,337
17	3/4"	0	0	-	0	-	0	NA	27.51	0
18	1"	24	2,056	22.89	549	23.29	559	NA	45.84	1,100
19	1-1/2"	48	889	45.74	2,196	46.54	2,234	NA	91.69	4,401
20	2"	24	772	73.19	1,757	74.47	1,787	NA	146.70	3,521
21	3"	12	1,755	146.37	1,756	148.93	1,787	NA	293.40	3,521
22	4"	0	0	228.74	0	232.74	0	NA	458.44	0
23										
24	*Gallonage*	-	7,760	3.13	24,289	3.18	24,677	0	2.69	20,874
25										
26										
27	Total Commercial	399	7,760		33,206		33,750	0		38,754
28	Average Bill				83.22		84.59			97.13
29	**Multi-Family**									
30	5/8" X 3/4"	0	0	-	0	-	0	NA	18.34	0
31	3/4"	0	0	-	0	-	0	NA	27.51	0
32	1"	0	0	-	0	-	0	NA	45.84	0
33	1-1/2"	0	0	-	0	-	0	NA	91.69	0
34	2"	0	0	-	0	-	0	NA	146.70	0
35	3"	0	0	-	0	-	0	NA	293.40	0
36	4"	0	0	-	0	-	0	NA	458.44	0
37										
38	*Gallonage*	-	0	-	0	-	0	0	2.69	0
39										
40										
41	Total Multi- Family	0	0		0		0	0		0
42	Average Bill				-		-			-
43	**Fire Protection**									
44	2"	0	NA	-	0	-	0	NA	36.68	0
45	3"	0	NA	-	0	-	0	NA	73.35	0
46	4"	0	NA	-	0	73.39	0	NA	114.61	0
47	6"	12	NA	152.51	1,830	146.79	1,761	NA	229.22	2,751
48	8"	0	NA	-	0	234.85	0	NA	366.75	0
49	10"	0	NA	-	0	-	0	NA	527.21	0
50										
51										
52										
53	Total Fire Protection	12	0		1,830		1,761	0		2,751
54	Average Bill				152.51		146.79			229.22
55	**Subtotal**				458,488		465,983			610,807
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				7,009		7,009			11,451
59	**Total Revenue**				465,497		472,992			622,258
60	Booked Revenue				473,552					
61	Difference				(8,055) =	-1.7%				
62										
63										

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Period: **1/1/05 - 4/14/05**
Water [X] or Sewer [ ]

Schedule: E-2w
Page: not req'd
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"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	*Gallonage*				
10	*Block 1*	-	0	-	0
11	*Block 2*	-		-	0
12	*Block 3*	-		-	0
13	Total Residential	0	0		0
14	Average Bill				-
15	**Commerical**				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	*Gallonage*	-	0	-	0
25		-		-	0
26		-		-	0
27	Total Commercial	0	0		0
28	Average Bill				-
29	**Multi-Family**				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	0	-	0
32	1"	0	0	-	0
33	1-1/2"	0	0	-	0
34	2"	0	0	-	0
35	3"	0	0	-	0
36	4"	0	0	-	0
37					
38	*Gallonage*	-	0	-	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi- Family	0	0		0
42	Average Bill				-
43	**Fire Protection**				
44	1"	0	NA	-	0
45	2"	0	NA	-	0
46	3"	0	NA	76.24	0
47	4"	0	NA	152.51	0
48	6"	0	NA	243.99	0
49	8"	0	NA	-	0
50					
51					
52					0
53	Total Fire Protection	0	0		0
54	Average Bill				-
55	**Subtotal**				0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Period: **4/15/05 - 12/31/05**
Water [X] or Sewer [ ]

Schedule: E-2w
Page: not req'd
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"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	*Gallonage*				
10	*Block 1*	-	0	-	0
11	*Block 2*	-		-	0
12	*Block 3*	-		-	0
13	Total Residential	0	0		0
14	Average Bill				-
15	**Commerical**				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	*Gallonage*	-	0	-	0
25		-		-	0
26		-		-	0
27	Total Commercial	0	0		0
28	Average Bill				-
29	**Multi-Family**				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	0	-	0
32	1"	0	0	-	0
33	1-1/2"	0	0	-	0
34	2"	0	0	-	0
35	3"	0	0	-	0
36	4"	0	0	-	0
37					
38	*Gallonage*	-	0	-	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi- Family	0	0		0
42	Average Bill				-
43	**Fire Protection**				
44	1"	0	NA	-	0
45	2"	0	NA	-	0
46	3"	0	NA	76.24	0
47	4"	0	NA	152.51	0
48	6"	0	NA	243.99	0
49	8"	0	NA	-	0
50					
51					
52					0
53	Total Fire Protection	0	0		0
54	Average Bill				-
	Subtotal				0

Revenue Schedule at Present and Proposed Rates | **Florida Public Service Commission**

Jasmine Lakes
Docket No. 060368-WS
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007
Water [ ] or Sewer [X]

Schedule: E-2s
Page: 1 of 1
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	(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"	18,112	60,684	10.63	192,531	10.91	197,602		19.05	345,034
3	3/4"	0	0	10.63	0	10.91	0		28.58	0
4	1"	24	83	10.63	255	10.91	262		47.63	1,143
5	1-1/2"	0	0	10.63	0	10.91	0		95.26	0
6	2"	0	0	10.63	0	10.91	0		152.42	0
7	3"	0	0	10.63	0	10.91	0		304.84	0
8	4"	0	0	10.63	0	10.91	0		476.32	0
9	*Gallonage cap (gallons)*		*6,000*							
10	*Capped Usage*	-	60,767	2.67	162,248	2.74	166,502	60,767	5.49	333,611
11	*Usage Above Cap*	-	21,023					21,023		
12										
13	Total Residential	18,136	81,790		355,034		364,365			679,788
14	Average Bill				19.58		20.09			37.48
15	**Commerical**									
16	5/8" X 3/4"	267	921	10.63	2,838	10.91	2,913		19.05	5,086
17	3/4"	0	0	10.63	0	-	0		28.58	0
18	1"	24	2,056	26.52	636	27.22	653		47.63	1,143
19	1-1/2"	36	632	53.05	1,910	54.46	1,961		95.26	3,429
20	2"	24	772	84.90	2,038	87.15	2,092		152.42	3,658
21	3"	0	0	169.77	0	174.27	0		304.84	0
22	4"	0	0	265.26	0	272.29	0		476.32	0
23										
24	*Gallonage*	-	4,381	3.22	14,107	3.31	14,501		6.59	28,871
25	Total Commercial	351	4,381		21,529		22,120			42,188
26	Average Bill				61.34		63.02			120.19
27	**Multi-Family**									
28	5/8" X 3/4"	0	0	-	0	-	0		19.05	0
29	3/4"	0	0	-	0	-	0		28.58	0
30	1"	0	0	-	0	-	0		47.63	0
31	1-1/2"	0	0	-	0	-	0		95.26	0
32	2"	0	0	-	0	-	0		152.42	0
33	3"	0	0	-	0	-	0		304.84	0
34	4"	0	0	-	0	-	0		476.32	0
35										
36	*Gallonage*	-	0	-	0	-	0		6.59	0
37	Total Multi- Family	0	0		0		0			0
38	Average Bill				-		-			-
39	**Flat Rate**									
40	Res. Wastewater Only	0	NA	-	0	-	0		40.01	0
41	*Sprinkler Heads*	0	NA	-	0	-	0		-	0
42	*Reuse*	0	NA	-	0	-	0		-	0
43	Total Flat Rate - Other				0		0			0
44	**Subtotal**				376,562		386,485			721,975
45	Unbilled Revenues				0		0			-
46	Guaranteed Revenues				0		0			-
47	Misc. Service Charge				0		0			0
48	**Total Revenue**				376,562		386,485			721,975
49	Booked Revenue				379,735					
50	Difference				(3,173) =	-0.8%				
51					0					
52					0	0.0%				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Period: **1/1/05 - 4/14/05**
0

Schedule: E-2s
Page: not req'd
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"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	*Gallonage cap*				
10	*Capped Usage*	-	0	-	0
11	*Usage Above Cap*	-			
12		-			
13	Total Residential	0	0		0
14	Average Bill				0.00
15	**Commerical**				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	*Gallonage*	-	0	-	0
25	Total Commercial	0	0		0
26	Average Bill				0.00
27	**Multi-Family**				
28	5/8" X 3/4"	0	0	-	0
29	3/4"	0	0	-	0
30	1"	0	0	-	0
31	1-1/2"	0	0	-	0
32	2"	0	0	-	0
33	3"	0	0	-	0
34	4"	0	0	-	0
35					
36	*Gallonage*	-	0	-	0
37	Total Multi- Family	0	0		0
38	Average Bill				-
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				0
44	**Subtotal**				0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Period: **4/15/05 - 12/31/05**
0

Schedule: E-2s
Page: not req'd
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"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	*Gallonage cap*				
10	*Capped Usage*	-	0	-	0
11	*Usage Above Cap*	-			
12		-			
13	Total Residential	0	0		0
14	Average Bill				-
15	**Commerical**				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	*Gallonage*	-	0	-	0
25	Total Commercial	0	0		0
26	Average Bill				-
27	**Multi-Family**				
28	5/8" X 3/4"	0	0	-	0
29	3/4"	0	0	-	0
30	1"	0	0	-	0
31	1-1/2"	0	0	-	0
32	2"	0	0	-	0
33	3"	0	0	-	0
34	4"	0	0	-	0
35					
36	*Gallonage*	-	0	-	0
37	Total Multi- Family	0	0		0
38	Average Bill				-
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				0
44	**Subtotal**				0

Customer Monthly Billing Schedule **Florida Public Service Commission**

Jasmine Lakes
Docket No. 060368-WS
Schedule Year End: 12/31/2005

Schedule: E-3
Page: 1 of 1
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	1,508	32	0	0	0	0
2	Feb-05	1,508	32	0	0	0	0
3	Mar-05	1,532	32	0	0	0	0
4	Apr-05	1,531	32	0	0	0	0
5	May-05	1,508	32	0	0	0	0
6	Jun-05	1,508	33	0	0	0	0
7	Jul-05	1,504	33	0	0	0	0
8	Aug-05	1,483	33	0	0	0	0
9	Sep-05	1,485	33	0	0	0	0
10	Oct-05	1,490	32	0	0	0	0
11	Nov-05	1,490	32	0	0	0	0
12	Dec-05	1,488	32	0	0	0	0
13	Total Water	18,035	388	0	0	0	0

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	1,503	27	0	0	0	0
15	Feb-05	1,503	28	0	0	0	0
16	Mar-05	1,512	28	0	0	0	0
17	Apr-05	1,529	28	0	0	0	0
18	May-05	1,503	28	0	0	0	0
19	Jun-05	1,508	29	0	0	0	0
20	Jul-05	1,499	29	0	0	0	0
21	Aug-05	1,478	29	0	0	0	0
22	Sep-05	1,480	29	0	0	0	0
23	Oct-05	1,487	28	0	0	0	0
24	Nov-05	1,487	28	0	0	0	0
25	Dec-05	1,485	27	0	0	0	0
26	Total Sewer	17,974	338	0	0	0	0

Miscellaneous Service Charges | **Florida Public Service Commission**

Jasmine Lakes
Docket No. 060368-WS
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule: E-4
Page: 1 of 1
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 Bus. Hrs.	(3) Present After Hrs.	(4) Proposed Bus. Hrs.	(5) Proposed 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 Bus. Hrs.	(3) Present After Hrs.	(4) Proposed Bus. Hrs.	(5) Proposed 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	10.00	-	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

Jasmine Lakes
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	555	0	0	0	40	595
2	Feb-05	465	0	0	0	60	525
3	Mar-05	435	0	0	0	20	455
4	Apr-05	465	0	0	0	10	475
5	May-05	405	0	0	0	30	435
6	Jun-05	570	0	0	0	50	620
7	Jul-05	525	0	0	0	40	565
8	Aug-05	729	0	0	0	110	839
9	Sep-05	645	0	0	0	10	655
10	Oct-05	435	0	0	0	20	455
11	Nov-05	695	0	0	0	40	735
12	Dec-05	615	0	0	0	40	655
13	Total Water	6,539	0	0	0	470	7,009
14	Annual Events	436	0	0	0	47	
15	2006 Rate	15	15	0	0	10	
16	2006 Revenue	6,539	0	0	0	470	7,009
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	10,464	0	0	0	987	11,451
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	0	0	0	0	0	0
32	Annual Events	0	0	0	0	0	
33	2006 Rate	Actual cost	Actual cost	Actual cost	0	10	
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

Jasmine Lakes
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

Jasmine Lakes
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**		

Class A Utility Cost of Service Study

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Test Year Ended: 12/31/2005
Water [X] or Sewer [X]

Schedule: E-12
Page: 1 of 1
Preparer: Jack Schreyer

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

Line No.	
	Not applicable; no industrial customers.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Year End: 12/31/2006
Water [X] or Sewer [ ]

Schedule: E-13w
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.

(consumption is in 1,000 gallons)

Line No.	(1) Class/Meter Size	(2) Historical Year 2005 Bills	(3) Proj. Factor	(4) Proj. Test Year 2006 Bills	(5) Historical Year 2005 Consump.	(6) Proj. Factor	(7) Proj. Test Year 2006 Consump.	(8) Present Rates	(9) Proj. Test Year 2006 Revenue	(10) Conserv. Gallons	(11) Proposed Rates	(12) Projected 2006 Rev. Req.
1	**Residential**											
2	5/8" X 3/4"	18,160	Note A	18,160	81,962	Note B	81,962	9.30	168,888		18.34	333,054
3	3/4"	0		0	0		0	-	0		27.51	0
4	1"	24		24	121		121	23.29	559		45.84	1,100
5	1-1/2"	0		0	0		0	46.54	0		91.69	0
6	2"	0		0	0		0	74.47	0		146.70	0
7	3"	0		0	0		0	148.93	0		293.40	0
8	4"	0		0	0		0	232.74	0		458.44	0
9	*Gallonage*											
10	Block 1	-		0	82,083		82,083	3.18	261,024	60,988	2.69	164,058
11	Block 2	-		0	0		0	-	0	21,095	3.37	71,090
12	Block 3	-		0	0		0	-	0	0	-	0
13	Total Residential	18,184		18,184	82,083		82,083		430,471	82,083		569,302
14												
15	**Commerical**											
16	5/8" X 3/4"	291		291	2,288		2,288	9.30	2,706		18.34	5,337
17	3/4"	0		0	0		0	-	0		27.51	0
18	1"	24		24	2,056		2,056	23.29	559		45.84	1,100
19	1-1/2"	48		48	889		889	46.54	2,234		91.69	4,401
20	2"	24		24	772		772	74.47	1,787		146.70	3,521
21	3"	12		12	1,755		1,755	148.93	1,787		293.40	3,521
22	4"	0		0	0		0	232.74	0		458.44	0
23												
24	*Gallonage*	-		0	7,760		7,760	3.18	24,677	7,760	2.69	20,874
25	Total Commercial	399		399	0		7,760		33,750	7,760		38,754
26												
27	**Multi-Family**											
28	5/8" X 3/4"	0		0	0		0	-	0		18.34	0
29	3/4"	0		0	0		0	-	0		27.51	0
30	1"	0		0	0		0	-	0		45.84	0
31	1-1/2"	0		0	0		0	-	0		91.69	0
32	2"	0		0	0		0	-	0		146.70	0
33	3"	0		0	0		0	-	0		293.40	0
34	4"	0		0	0		0	-	0		458.44	0
35												
36	*Gallonage*	-		0	0		0	-	0	0	2.69	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	**Fire Protection**											
40	2"	0		0				-	0		36.68	0
41	3"	0		0				-	0		73.35	0
42	4"	0		0				-	0		114.61	0
43	6"	12		12				146.79	1,761		229.22	2,751
44	8"	0		0				-	0		366.75	0
45	10"	0		0				-	0		527.21	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	12		12					1,761			2,751
48												
49	**Subtotals**	18,595		18,595	82,083		89,843		465,983	89,843		610,807
50	Misc. Service Charge								7,009			11,451
51	**Total Revenue**								472,992			622,258

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

Jasmine Lakes
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)

Line No.	(1) Class/Meter Size	(2) Proj. Test Year 2006 Bills	(3) Proj. Factor	(4) Proj. Test Year 2007 Bills	(5) Proj. Test Year 2006 Consump.	(6) Proj. Factor	(7) Proj. Test Year 2007 Consump.	(8) Present Rates	(9) Proj. Test Year 2007 Revenue	(10) Conserv. Gallons	(11) Proposed Rates	(12) Projected 2007 Rev. Req.
1	**Residential**											
2	5/8" X 3/4"	18,160	Note A	18,160	81,962	Note B	81,962	9.30	168,888		18.34	333,054
3	3/4"	0		0	0		0	-	0		27.51	0
4	1"	24		24	121		121	23.29	559		45.84	1,100
5	1-1/2"	0		0	0		0	46.54	0		91.69	0
6	2"	0		0	0		0	74.47	0		146.70	0
7	3"	0		0	0		0	148.93	0		293.40	0
8	4"	0		0	0		0	232.74	0		458.44	0
9	*Gallonage*											
10	Block 1	0		0	82,083		82,083	3.18	261,024	60,988	2.69	164,058
11	Block 2	0		0	0		0	-	0	21,095	3.37	71,090
12	Block 3	0		0	0		0	-	0	0	-	0
13	Total Residential	18,184		18,184	82,083		82,083		430,471	82,083		569,302
14												
15	**Commerical**											
16	5/8" X 3/4"	291		291	2,288		2,288	9.30	2,706		18.34	5,337
17	3/4"	0		0	0		0	-	0		27.51	0
18	1"	24		24	2,056		2,056	23.29	559		45.84	1,100
19	1-1/2"	48		48	889		889	46.54	2,234		91.69	4,401
20	2"	24		24	772		772	74.47	1,787		146.70	3,521
21	3"	12		12	1,755		1,755	148.93	1,787		293.40	3,521
22	4"	0		0	0		0	232.74	0		458.44	0
23									0			
24	*Gallonage*	0		0	7,760		7,760	3.18	24,677	7,760	2.69	20,874
25	Total Commercial	399		399	7,760		7,760		33,750	7,760		38,754
26												
27	**Multi-Family**											
28	5/8" X 3/4"	0		0	0		0	-	0		18.34	0
29	3/4"	0		0	0		0	-	0		27.51	0
30	1"	0		0	0		0	-	0		45.84	0
31	1-1/2"	0		0	0		0	-	0		91.69	0
32	2"	0		0	0		0	-	0		146.70	0
33	3"	0		0	0		0	-	0		293.40	0
34	4"	0		0	0		0	-	0		458.44	0
35												
36	*Gallonage*	0		0	0		0	-	0	0	2.69	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	**Fire Protection**											
40	2"	0		0				-	0		36.68	0
41	3"	0		0				-	0		73.35	0
42	4"	0		0				-	0		114.61	0
43	6"	12		12				146.79	1,761		229.22	2,751
44	8"	0		0				-	0		366.75	0
45	10"	0		0				-	0		527.21	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	12		12					1,761			2,751
48												
49	**Subtotals**	18,595		18,595	89,843		89,843		465,983	89,843		610,807
50	Misc. Service Charge								7,009			11,451
51	**Total Revenue**								472,992			622,258

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

Jasmine Lakes
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)

Line No.	(1) Class/Meter Size	(2) Historical Year 2005 Bills	(3) Proj. Factor	(4) Proj. Test Year 2006 Bills	(5) Historical Year 2005 Usage	(6) Proj. Factor	(7) Proj. Test Year 2006 Usage	(8) Present Rates	(9) Proj. Test Year 2006 Revenue	(10) Proposed Year 2006 Usage	(11) Proposed Rates	(12) Projected 2006 Rev. Req.
1	**Residential**											
2	5/8" X 3/4"	18,112	Note A	18,136	60,684	Note B	60,764	10.91	197,864		19.05	345,491
3	3/4"	0		0	0		0	10.91	0		28.58	0
4	1"	24		24	83		83	10.91	262		47.63	1,143
5	1-1/2"	0		0	0		0	10.91	0		95.26	0
6	2"	0		0	0		0	10.91	0		152.42	0
7	3"	0		0	0		0	10.91	0		304.84	0
8	4"	0		0	0		0	10.91	0		476.32	0
9	*Gallonage cap (gallons)*										*6,000*	
10	Capped Usage	-			60,767		60,847	2.74	166,722	60,848	5.49	334,056
11	Usage Above Cap	-			21,023		21,051			21,050		
12												
13	Total Residential	18,136		18,160	81,790		81,898		364,848	81,898		680,689
14												
15	**Commerical**											
16	5/8" X 3/4"	267		267	921		921	10.91	2,913		19.05	5,086
17	3/4"	0		0	0		0	-	0		28.58	0
18	1"	24		24	2,056		2,056	27.22	653		47.63	1,143
19	1-1/2"	36		36	632		632	54.46	1,961		95.26	3,429
20	2"	24		24	772		772	87.15	2,092		152.42	3,658
21	3"	0		0	0		0	174.27	0		304.84	0
22	4"	0		0	0		0	272.29	0		476.32	0
23									0			
24	*Gallonage*	-			4,381		4,381	3.31	14,501	4,381	6.59	28,871
25	Total Commercial	351		351	0		4,381		22,120	4,381		42,188
26												
27	**Multi-Family**											
28	5/8" X 3/4"	0		0	0		0	-	0		19.05	0
29	3/4"	0		0	0		0	-	0		28.58	0
30	1"	0		0	0		0	-	0		47.63	0
31	1-1/2"	0		0	0		0	-	0		95.26	0
32	2"	0		0	0		0	-	0		152.42	0
33	3"	0		0	0		0	-	0		304.84	0
34	4"	0		0	0		0	-	0		476.32	0
35												
36	*Gallonage*	-		0	0		0	-	0	0	6.59	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	**Flat Rate**											
40	Res. Wastewater Only	0		0				-	0		40.01	0
41	*Sprinkler Heads*	0		0				-	0		-	0
42	*Reuse*	0		0				-	0		-	0
43	Total Flat Rate - Other	0		0					0			0
44	**Subtotals**	18,487		18,511	81,790		86,279		386,967	86,279		722,877
45	Misc. Service Charge								0			0
46	**Total Revenue**								386,967			722,877

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

Jasmine Lakes
ENGINEERING SCHEDULES

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

Florida Public Service Commission

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

Jasmine Lakes
Docket No. 060368-WS
Test Year End: 12/31/2005

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	7,357	0	7,311	40	6	
2	Feb	7,659	0	7,362	264	33	
3	Mar	7,883	0	7,128	680	75	
4	Apr	8,307	0	8,172	122	13	
5	May	9,575	0	8,109	1,319	147	
6	Jun	8,532	0	8,550	0	(18)	
7	Jul	8,651	0	7,783	781	87	
8	Aug	10,064	0	7,819	2,020	225	
9	Sep	9,784	0	9,323	415	46	
10	Oct	9,749	0	7,727	1,820	202	
11	Nov	9,234	0	6,928	2,075	231	
12	Dec	9,003	0	4,625	3,940	438	
13	**TOTAL**	105,798	0	90,837	13,476	1,485	1.4%

Gallons of Wastewater Treated & Unaccounted For
In Thousands of Gallons

Jasmine Lakes
Docket No. 060368-WS
Test Year End: 12/31/2005

Florida Public Service Commission

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) STP#1	(2) (Name)	(3) (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
		Individual Plant Flows					
1	Jan	5,697,000	0	0	0	5,697,000	0
2	Feb	4,994,000	0	0	0	4,994,000	0
3	Mar	7,067,000	0	0	0	7,067,000	0
4	Apr	6,567,000	0	0	0	6,567,000	0
5	May	6,510,000	0	0	0	6,510,000	0
6	Jun	6,145,000	0	0	0	6,145,000	0
7	Jul	7,689,000	0	0	0	7,689,000	0
8	Aug	7,246,000	0	0	0	7,246,000	0
9	Sep	6,103,000	0	0	0	6,103,000	0
10	Oct	6,497,000	0	0	0	6,497,000	0
11	Nov	6,358,000	0	0	0	6,358,000	0
12	Dec	6,620,000	0	0	0	6,620,000	0
13	**Total**	77,493,000	0	0	0	77,493,000	0

Water Treatment Plant Data

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Test Year End: 12/31/2005

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.			600,000
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		09/23/05	470,000
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flows on these days.	Day		
		1	09/23/05	470,000
		2	09/12/05	374,500
		3	09/11/05	374,500
		4	09/19/05	353,000
		5	09/18/05	353,000
			Average	385,000
4	Average Daily Flow			281,220
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.			No

Sewer Treatment Plant Data

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Test Year End: 12/31/2005

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.		380,000
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.	July	248,000

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Used and Useful Calculations
Water Treatment Plant

Jasmine Lakes
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 Interim	Used & Useful Permanent	Note
1		100%	100%	Built- Out

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

Used and Useful Calculations
Sewer Treatment Plant

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: F-6
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 sewer treatment plant(s) for the historical test year and the projected test year (if applicable).

Line No.		Used & Useful Interim	Used & Useful Permanent	Note
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

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

Jasmine Lakes
Docket No. 060368-WS
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.		Base ERCs 2005	Trended ERCs 2010	2012	Total Lots	Used & Useful Interim	Permanent	Note
	Water							
1						100%	100%	Built- Out

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

	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

Jasmine Lakes
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	1,548.5	1,594.5	1,596.8		
2	2002	1,536.3	1,594.2	1,596.0		
3	2003	1,542.3	1,599.1	1,595.1		
4	2004	1,540.9	1,600.7	1,594.3		
5	2005	1,536.1	1,587.0	1,593.4		
6	2006			1,592.6	-0.05%	
7	2007			1,591.7	-0.05%	
8	2008			1,590.9	-0.05%	
9	2009			1,590.0	-0.05%	
10	2010			1,589.2	-0.05%	5 yrs beyond 2005
11	2011			1,588.3	-0.05%	
12	2012			1,587.5	-0.05%	5yrs beyond 2007
			X Coefficient(s)	(0.850)		
SEWER						
13	2001	1,542.3	1,571.1	1,569.2		
14	2002	1,526.6	1,559.5	1,565.4		
15	2003	1,532.9	1,563.5	1,561.6		
16	2004	1,535.1	1,564.2	1,557.9		
17	2005	1,526.0	1,549.9	1,554.1		
18	2006			1,550.3	-0.24%	
19	2007			1,546.6	-0.24%	
20	2008			1,542.8	-0.24%	
21	2009			1,539.0	-0.24%	
22	2010			1,535.3	-0.24%	5 yrs beyond 2005
23	2011			1,531.5	-0.25%	
24	2012			1,527.7	-0.25%	5yrs beyond 2007
			X Coefficient(s)	(3.770)		

Equivalent Residential Connections - Water

Florida Public Service Commission

Jasmine Lakes
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) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2001	1,522	1,509	1,515.5	77,862	51.377	84,124	1,637.4	
2	2002	1,509	1,506	1,507.5	76,912	51.020	83,207	1,630.9	-0.40%
3	2003	1,506	1,511	1,508.5	80,088	53.091	85,066	1,602.3	-1.75%
4	2004	1,511	1,508	1,509.5	84,877	56.229	93,394	1,661.0	3.66%
5	2005	1,508	1,488	1,498.0	83,046	55.438	90,837	1,638.5	-1.35%

Average Growth Through 5-Year Period (Col. 8) 0.02%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Jasmine Lakes
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 Beginning	(3) SFR Customers Ending	(4) SFR Customers Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2001	1,517	1,505	1,511.0	59,443	39.340	63,937	1,625.2	
2	2002	1,505	1,502	1,503.5	58,772	39.090	62,290	1,593.5	-1.95%
3	2003	1,502	1,506	1,504.0	61,321	40.772	64,285	1,576.7	-1.05%
4	2004	1,506	1,503	1,504.5	62,263	41.385	66,926	1,617.2	2.57%
5	2005	1,503	1,485	1,494.0	61,408	41.103	65,796	1,600.8	-1.02%

Average Growth Through 5-Year Period (Col. 8) -0.38%

Jasmine Lakes
INTERIM RATE SCHEDULES

Rate Schedule - Interim Rates

Florida Public Service Commission

Jasmine Lakes
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		27.15%	**SEWER**		38.64%
1	**Residential**			**Residential**		
2	5/8" X 3/4"	9.30	11.82	5/8" X 3/4"	10.91	15.13
3	3/4"	-	-	3/4"	10.91	15.13
4	1"	23.29	29.61	1"	10.91	15.13
5	1-1/2"	46.54	59.17	1-1/2"	10.91	15.13
6	2"	74.47	94.69	2"	10.91	15.13
7	3"	148.93	189.36	3"	10.91	15.13
8	4"	232.74	295.92	4"	10.91	15.13
9	6"	465.46	591.81	6"	10.91	15.13
10	8"	744.73	946.89	8"	10.91	15.13
11	10"	-	-	10"	-	-
12	Gallonage, Block 1	3.18	4.04	*Gallonage cap (gallons)*	*6,000*	*6,000*
13	Block 2	-	-	Gallonage charge	2.74	3.80
14	Block 3	-	-			
15	**General Service**			**General Service**		
16	5/8" X 3/4"	9.30	11.82	5/8" X 3/4"	10.91	15.13
17	3/4"	-	-	3/4"	-	-
18	1"	23.29	29.61	1"	27.22	37.74
19	1-1/2"	46.54	59.17	1-1/2"	54.46	75.50
20	2"	74.47	94.69	2"	87.15	120.83
21	3"	148.93	189.36	3"	174.27	241.61
22	4"	232.74	295.92	4"	272.29	377.51
23	6"	465.46	591.81	6"	544.63	755.09
24	8"	744.73	946.89	8"	871.37	1,208.09
25	10"	-	-	10"	-	-
26	Gallonage charge	3.18	4.04	Gallonage charge	3.31	4.59
27	**Fire Protection**			**Flat Rate**		
28	2"	-	-	Res. Wastewater Only	-	-
29	3"	-	-	*Sprinkler Heads*	-	-
30	4"	73.39	93.31	*Reuse*	-	-
31	6"	146.79	186.64			
32	8"	234.85	298.60			
33	10"	-	-			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Test Year End: 12/31/2005
Historical [X] Projected [ ]

Schedule: G-2
Page: 1 of 1
Preparer: Jack Schreyer

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	2,281,311	0	2,281,311	A-1
2	Utility Land & Land Rights	16,009	0	16,009	A-1
3	Less: Non-Used & Useful Plant	0	0	0	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(620,038)	0	(620,038)	A-1
6	Less: CIAC	(199,156)	0	(199,156)	A-1
7	Accumulated Amortization of CIAC	174,015	0	174,015	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	83,492	0	83,492	A-1
12	Total Rate Base	1,735,633	0	1,735,633	
SEWER					
13	Utility Plant in Service	1,494,438	0	1,494,438	A-2
14	Utility Land & Land Rights	5,802	0	5,802	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	(908,182)	0	(908,182)	A-2
18	Less: CIAC	(162,314)	0	(162,314)	A-2
19	Accumulated Amortization of CIAC	148,184	0	148,184	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	95,350	0	95,350	A-2
23	Total Rate Base	673,278	0	673,278	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Test Year End: 12/31/2005
Historical [X] Projected [ ]
Water [X] Sewer [X]

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

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Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Jasmine Lakes
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

Line No.	(1) Description	(2) Utility Adjusted Test Year	(3) Utility Interim Adjustments	(4) Adjusted Interim Test Year	(5) Interim Increase	(6) Requested Interim Revenues	(7) Supporting Schedules
Water							
1	Water Sales Revenues	458,488	0	458,488	124,458	582,946	B-4
2	Other Revenues	7,009	0	7,009	0	7,009	B-4
3	OPERATING REVENUES	465,497	0	465,497	124,458	589,956	
4	Operation & Maintenance	296,491	0	296,491	1,838	298,329	B-5
5	Depreciation, net of CIAC Amort.	69,592	0	69,592		69,592	B-13
6	Amortization	0	0	0		0	
7	Taxes Other Than Income	33,885	0	33,885	5,597	39,482	B-15
8	Provision for Income Taxes	11,428	0	11,428	43,524	54,951	C-1
9	OPERATING EXPENSES	411,395	0	411,395	50,959	462,354	
10	NET OPERATING INCOME	54,102	0	54,102	73,500	127,602	
11	RATE BASE	1,735,633	0	1,735,633		1,735,633	A-1
12	RATE OF RETURN	3.12%				7.35%	
Sewer							
13	Sewer Sales Revenues	376,562	0	376,562	145,513	522,075	B-4
14	Other Revenues	0	0	0	0	0	B-4
15	OPERATING REVENUES	376,562	0	376,562	145,513	522,075	
16	Operation & Maintenance	349,822	0	349,822	2,149	351,971	B-6
17	Depreciation, net of CIAC Amort.	70,097	0	70,097		70,097	B-14
18	Amortization	0	0	0		0	
19	Taxes Other Than Income	30,961	0	30,961	6,544	37,505	B-15
20	Provision for Income Taxes	(29,879)	0	(29,879)	48,349	18,470	C-1
21	OPERATING EXPENSES	421,001	0	421,001	57,042	478,043	
22	NET OPERATING INCOME	(44,439)	0	(44,439)	88,471	44,032	
23	RATE BASE	673,278	0	673,278		673,278	A-2
24	RATE OF RETURN	-6.60%				6.54%	

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Test Year End: 12/31/2005
Histo 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		124,458	145,513
3				
4	TAXES OTHER THAN INCOME TAX			
5	RAF on Revenue Adjustment @	4.50%	5,601	6,548
6				
7	INCOME TAX ADJUSTMENT			
8	Rate Year Revenue at Present Rates		465,497	376,562
9	Plus Required Revenue Adjustment		124,458	145,513
10	Rate Year Revenue at Proposed Rates		589,956	522,075
11				
12	Less Operating Expenses Before Income Taxes		(407,403)	(459,573)
13	Less Interest Expense		(40,100)	(14,621)
14	Taxable Income		142,453	47,881
15	Income Tax at Composite Rate of	38.58%	54,951	18,470
16	Less Income Tax at Present Rates		(11,428)	29,879
17				
18	Income Tax Adjustment		43,524	48,349

Schedule of Requested Cost of Capital

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Test Year End: 12/31/2005
Historical [ ] Projected [ ]
Water [X] Sewer [X]

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

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	639,633	36.85%	6.00%	2.21%	38,378	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	959,449	55.28%	9.12%	5.04%	87,502	D-2
5	Customer Deposits	28,697	1.65%	6.00%	0.10%	1,722	D-2
6	Accumulated Deferred Income Taxes	107,854	6.21%	0.00%	0.00%	0	D-2
7	Total	1,735,633	100.00%		7.35%	127,602	
SEWER							
8	Long-Term Debt	214,993	31.93%	6.00%	1.92%	12,900	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	322,490	47.90%	9.12%	4.37%	29,411	D-2
12	Customer Deposits	28,697	4.26%	6.00%	0.26%	1,722	D-2
13	Accumulated Deferred Income Taxes	107,099	15.91%	0.00%	0.00%	0	D-2
14	Total	673,278	100.00%		6.54%	44,032	

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