

**Lake Suzy
Water and Sewer**

Docket No. 080121-WS

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

DeSoto County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

- CMP _____
- COM _____
- CTR _____
- SCR** _____
- COL _____
- CTC _____
- PCB _____
- PCR _____
- PGA _____
- CEC _____
- OTH _____

Aqua Utilities Florida, Inc.

Filed May 2008

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**Lake Suzy
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Description	(3) Historical Test Year 2007		(5) Pro Forma Test Year		(7) Supporting Schedules	
		(4) Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	(5) Adjustments		(6) Adjusted Average Balance
1	Utility Plant in Service	827,727	31,724	859,451	8,754	868,205	A-5
2	Utility Land & Land Rights	1,150	0	1,150	0	1,150	A-5
3	Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(229,596)	(2,770)	(232,366)	(30)	(232,396)	A-9
6	Less: CIAC	(662,436)	0	(662,436)	0	(662,436)	A-12
7	Accumulated Amortization of CIAC	284,125	5,849	289,973	0	289,973	A-14
8	Acquisition Adjustments	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	A-16
11	Working Capital Allowance	0	34,561	34,561	23,128	57,689	A-17, A-3
12	Total Rate Base	220,969	69,364	290,333	31,851	322,184	

Schedule of Sewer Rate Base

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

(1) Line No. Description	(2) (3) (4) Historical Test Year 2007			(5) (6) Pro Forma Test Year		(7) Supporting Schedules
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	
1 Utility Plant in Service	1,949,789	15,160	1,964,949	4,183	1,969,132	A-6
2 Utility Land & Land Rights	429,459	0	429,459	0	429,459	A-6
3 Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	(683,103)	3,548	(679,555)	(14)	(679,570)	A-10
6 Less: CIAC	(1,495,554)	0	(1,495,554)	0	(1,495,554)	A-12
7 Accumulated Amortization of CIAC	493,616	(1,487)	492,129	0	492,129	A-14
8 Acquisition Adjustments	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	A-16
11 Working Capital Allowance	0	17,304	17,304	11,052	28,356	A-17, A-3
12 Total Rate Base	<u>694,205</u>	<u>34,525</u>	<u>728,731</u>	<u>15,221</u>	<u>743,952</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3
 Page: 1 of 2
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Allocation of Corporate IT	28,422	13,582	
3	Allocation of Corp Structures & Improvements	3,302	1,578	
4		-	-	
5		-	-	
6	Total 2007 Adjustments	<u>31,724</u>	<u>15,160</u>	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	8,754	4,183	
10	Meter replacement cost	-	NA	
11	(Less) Retirement of existing meters	-	NA	
12		-	-	
13		-	-	
14		-	-	
15		-	-	
16	Total Pro Forma Adjustments	<u>8,754</u>	<u>4,183</u>	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts	-	-	
24		-	-	
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	-	-	
27		-	-	
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	3,890	1,859	
30	Allocation of Corp Structures & Improvements	339	162	
31		-	-	
32	PSC Depr Rate Correction	(1,460)	(5,569)	
33		-	-	
34	Total 2007 Adjustments	<u>2,770</u>	<u>(3,548)</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	30	14	
38	Meter Replacements	-	-	
39	Retirement of existing meters	-	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	-	NA	
41	Salvage	-	NA	
42		-	-	
43		-	-	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>30</u>	<u>14</u>	
47				

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	CIAC			A-12
2		-	-	
3	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	<u>-</u>	<u>-</u>	
8				
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10		-	-	
11	PSC Depr Rate Correction	5,849	(1,487)	
12	Total 2007 Adjustments	<u>5,849</u>	<u>(1,487)</u>	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	<u>-</u>	<u>-</u>	
17				
18	ACQUISITION ADJUSTMENTS			
19	Not Applicable	-	-	
20				
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
22	Not Applicable	-	-	
23				
24	ADVANCES FOR CONSTRUCTION			A-16
25	Not Applicable	-	-	
26				
27	WORKING CAPITAL ALLOWANCE			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	34,561	17,304	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	23,128	11,052	

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) 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	12/31/95 Balance	276,561	453,761
	1996		
2	Additions	30,854	30,605
3	Retirements	(6,171)	(6,171)
4	Adjustments	0	0
5	12/31/96 Balance	301,244	478,195
	1997		
6	Additions	0	0
7	Retirements	0	0
8	Adjustments	277,523	454,037
9	12/31/97 Balance		
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	491,595	1,740,587
	1999		
14	Additions	132,423	132,423
15	Retirements	0	0
16	Adjustments	0	0
17	12/31/99 Balance	624,018	1,873,010
	2000		
18	Additions	2,225	0
19	Retirements	0	0
20	Adjustments	0	0
21	12/31/00 Balance	626,243	1,873,010
	2001		
22	Additions	7,255	1,964
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/01 Balance	633,498	1,874,974

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

Florida Public Service Commission

Lake Suzy
Docket No. 080121-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions	11,476	192,236
27	Retirements	(36,087)	28,482
28	Adjustments	0	(2)
29	12/31/02 Balance	<u>608,887</u>	<u>2,095,690</u>
	2003		
30	Additions	70,955	170,758
31	Retirements	(132,423)	(132,423)
32	Adjustments	0	0
33	12/31/03 Balance	<u>547,419</u>	<u>2,134,025</u>
	2004		
34	Additions	0	22,774
35	Retirements	0	2
36	Adjustments	0	0
37	12/31/04 Balance	<u>547,419</u>	<u>2,156,801</u>
	2005		
38	Additions	262,479	60,317
39	Retirements	0	(4,062)
40	Adjustments	0	4
41	12/31/05 Balance	<u>809,898</u>	<u>2,213,060</u>
	2006		
42	Additions	45,485	157,709
43	Retirements	(41,927)	(54,310)
44	Adjustments	0	0
45	12/31/06 Balance	<u>813,456</u>	<u>2,316,459</u>
	2007		
46	Additions	119,967	127,894
47	Retirements	(27,673)	(180,217)
48	Adjustments	0	0
49	Allocations	37,033	17,697
50	12/31/07 Balance	<u>942,783</u>	<u>2,281,833</u>

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Suzy

Schedule: A-5

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	1,150	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	24,906	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	218	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	368	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	366	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	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
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	10,133	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	608,230	0.00%	0	0	0.00%	0
28	333.4	Services	21,237	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	81,318	0.00%	0	0	0.00%	0
30	335.4	Hydrants	63,064	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	7,897	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	3,302	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	6,062	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	28,422	0.00%	0	8,754	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	3,575	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	354	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	860,601		0	8,754		0

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150
7	304.2	Structures & Improvements	24,906	24,906	24,906	24,906	24,906	24,906	24,906	24,906	24,906	24,906	24,906	24,906	24,906	24,906
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	218	218	218	218	218	218	218	218	218	218	218	218	218	218
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	368	368	368	368	368	368	368	368	368	368	368	368	368	368
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	366	366	366	366	366	366	366	366	366	366	366	366	366	366
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	9,498	9,498	9,498	9,498	9,498	9,498	9,498	9,498	9,498	9,498	9,498	13,628	13,628	10,133
27	331.4	Transm. & Distribution Mains	607,238	607,742	607,742	607,742	607,742	607,742	607,742	607,742	607,742	607,742	607,742	607,742	614,592	608,230
28	333.4	Services	21,237	21,237	21,237	21,237	21,237	21,237	21,237	21,237	21,237	21,237	21,237	21,237	21,237	21,237
29	334.4	Meters & Meter Installations	68,814	68,814	68,814	68,814	68,814	69,435	69,435	69,435	69,435	69,435	69,435	148,227	148,227	81,318
30	335.4	Hydrants	63,064	63,064	63,064	63,064	63,064	63,064	63,064	63,064	63,064	63,064	63,064	63,064	63,064	63,064
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	7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	4,772	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,062
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575
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	354	354	354	354	354	354	354	354	354	354	354	354	354	354
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	813,456	815,357	815,357	815,357	815,357	815,978	815,978	815,978	815,978	815,978	815,978	898,900	905,750	828,877
47		Subtotal Land & Land Rights	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150
7	304.2	Structures & Improvements	24,906	24,906	24,906	24,906	24,906	24,906	24,906	24,906	24,906	24,906	24,906	24,906	24,906	24,906
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	218	218	218	218	218	218	218	218	218	218	218	218	218	218
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	368	368	368	368	368	368	368	368	368	368	368	368	368	368
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	366	366	366	366	366	366	366	366	366	366	366	366	366	366
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	9,498	9,498	9,498	9,498	9,498	9,498	9,498	9,498	9,498	9,498	9,498	13,628	13,628	10,133
27	331.4	Transm. & Distribution Mains	607,238	607,742	607,742	607,742	607,742	607,742	607,742	607,742	607,742	607,742	607,742	607,742	614,592	608,230
28	333.4	Services	21,237	21,237	21,237	21,237	21,237	21,237	21,237	21,237	21,237	21,237	21,237	21,237	21,237	21,237
29	334.4	Meters & Meter Installations	68,814	68,814	68,814	68,814	68,814	68,435	68,435	69,435	69,435	69,435	69,435	148,227	148,227	81,318
30	335.4	Hydrants	63,064	63,064	63,064	63,064	63,064	63,064	63,064	63,064	63,064	63,064	63,064	63,064	63,064	63,064
31	338.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897	7,897
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	3,194	3,259	3,259	3,259	3,259	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,302
36	340.5	Office Furniture & Equipment	4,772	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,062
37	340.51	Computer Equipment	22,452	23,486	25,580	25,889	26,638	27,213	28,127	28,732	30,583	31,748	32,028	33,295	33,696	28,422
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575
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	354	354	354	354	354	354	354	354	354	354	354	354	354	354
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	839,102	842,102	844,208	844,505	845,254	846,528	847,442	848,047	849,908	851,063	851,343	935,532	942,783	880,601
47		Subtotal Land & Land Rights	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Suzy

Schedule: A-6

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Useful Balance	Amount	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	1,344	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	4,104	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	53,942	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	261,494	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	70,810	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	77,139	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	19,131	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	1,986	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	941	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	56,342	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	261,026	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	429,459	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	591,387	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	46,655	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	309,243	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	2,473	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	2,396	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	464	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	376	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	808	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	50,899	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	6,169	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	13,582	0.00%	0	4,183	0.00%	0
55	391.7	Transportation Equipment	56,966	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	15,769	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	23,978	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	296	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	35,230	0.00%	0	0	0.00%	0
63		TOTAL	2,394,408		0	4,183		0

Schedule of Sewer Plant in Services By Primary Account

Test Year Average Balance
Lake Survey
Docket No. 080121-MS
Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Explanation: Provide the month ending Per Books balances for Sewer Plant in Services by primary account for each month of the Test Year and the ending balance for the prior year.
Preparer: R Griffin/Guestella
Schedule: 2 of 3
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Florida Public Service Commission

Line	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Average	
1	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	352.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	359.1 Other Plant & Misc. Equipment	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	
5	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	354.2 Structures & Improvements	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	
8	355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	361.2 Collection Sewers - Gravity	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	
11	362.2 Special Collecting Structures	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	
12	363.2 Services to Customers	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	
13	364.2 Flow Measuring Devices	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	
14	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	369.2 Other Plant & Misc. Equipment	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	
16	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	941	941	941	941	941	941	941	941	941	941	941	941	941	941	
19	355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	370.3 Raising Works	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	
21	371.3 Pumping Equipment	262,064	262,064	262,064	262,064	262,064	262,064	262,064	262,064	262,064	262,064	262,064	262,064	262,064	262,064	
22	369.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	353.4 Land & Land Rights	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	
25	354.4 Structures & Improvements	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087	
26	355.4 Power Generation Equipment	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	
27	380.4 Treatment & Disposal Equipment	309,141	309,141	309,141	309,141	309,141	309,141	309,141	309,141	309,141	309,141	309,141	309,141	309,141	309,141	
28	381.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	382.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	384.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	RECLAIMED WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	354.5 Structures & Improvements	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	
34	355.5 Power Generation Equipment	464	464	464	464	464	464	464	464	464	464	464	464	464	464	
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	376	376	376	376	376	376	376	376	376	376	376	376	376	376	
38	381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41	352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
47	371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
50	GENERAL PLANT	808	808	808	808	808	808	808	808	808	808	808	808	808	808	
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	49,939	49,939	49,939	49,939	49,939	49,939	49,939	49,939	49,939	49,939	49,939	49,939	49,939	49,939	
53	390.7 Office Furniture & Equipment	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	
54	390.7 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
55	391.7 Transportation Equipment	3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	3,523	
56	392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
57	393.7 Truck, Shop & Garage Equipment	12,256	12,256	12,256	12,256	12,256	12,256	12,256	12,256	12,256	12,256	12,256	12,256	12,256	12,256	
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
59	395.7 Power Operator Equipment	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	
60	396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
61	397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
62	398.7 Other Tangible Plant	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	
63	TOTAL	2,316,459	2,316,459	2,316,459	2,316,459	2,316,459	2,316,459	2,316,459	2,316,459	2,316,459	2,316,459	2,316,459	2,316,459	2,316,459	2,316,459	
64	Subtotal Land & Land Rights	2,379,248	2,379,248	2,379,248	2,379,248	2,379,248	2,379,248	2,379,248	2,379,248	2,379,248	2,379,248	2,379,248	2,379,248	2,379,248	2,379,248	

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104	4,104
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942	53,942
10	381.2	Collection Sewers - Gravity	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494	261,494
11	382.2	Special Collecting Structures	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810	70,810
12	383.2	Services to Customers	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139	77,139
13	384.2	Flow Measuring Devices	19,131	19,131	19,131	19,131	19,131	19,131	19,131	19,131	19,131	19,131	19,131	19,131	19,131	19,131
14	385.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988
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	941	941	941	941	941	941	941	941	941	941	941	941	941	941
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Racelving Walls	45,000	45,000	58,405	58,405	58,405	58,405	58,405	58,405	58,405	58,405	58,405	58,405	58,405	58,342
21	371.3	Pumping Equipment	262,064	260,659	260,659	260,659	260,659	260,659	260,659	260,659	260,659	260,659	260,659	262,344	262,344	261,026
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	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	269,366
25	354.4	Structures & Improvements	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087	591,087	593,038	593,038	591,387
26	355.4	Power Generation Equipment	44,635	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823	46,823
27	380.4	Treatment & Disposal Equipment	309,141	309,141	309,141	309,141	309,141	309,141	309,330	309,330	309,330	309,330	309,330	309,330	309,330	309,243
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	32,146	2,473
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	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396
34	355.5	Power Generation Equipment	464	464	464	464	464	464	464	464	464	464	464	464	464	464
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	378	378	378	378	378	378	378	378	378	378	378	378	378	378
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	808	808	808	808	808	808	808	808	808	808	808	808	808	808
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	49,465	50,993	50,993	50,993	50,993	51,030	51,030	51,030	51,030	51,030	51,030	51,030	51,030	50,899
53	390.7	Office Furniture & Equipment	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169
54	390.71	Computer Equipment	10,729	11,223	12,229	12,372	12,730	13,004	13,441	13,731	14,820	15,172	15,306	15,911	16,102	13,582
55	391.7	Transportation Equipment	3,523	61,513	61,513	61,513	61,513	61,101	61,101	61,101	61,101	61,101	61,101	62,191	62,191	58,966
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	12,256	15,178	16,142	16,142	16,142	16,142	16,142	16,142	16,142	16,142	16,142	16,142	16,142	15,769
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	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978	23,978
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	1,925	1,925	296
62	398.7	Other Tangible Plant	32,933	32,933	32,933	32,933	32,933	32,933	32,933	37,909	37,909	37,909	37,909	37,909	37,909	35,230
63		TOTAL	2,328,715	2,392,432	2,407,806	2,407,946	2,408,306	2,408,206	2,408,532	2,414,097	2,414,986	2,415,538	2,415,872	2,422,930	2,281,833	2,394,408
64		Subtotal Land & Land Rights	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	442,800	269,366	429,459

Non-Used and Useful Plant - Summary

Florida Public Service Commission

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

Schedule: A-7
 Page: 1 of 1
 Preparer: J Guastella

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

Line No.	(1) Description	(2)	(3)	(4)	(5)
		<u>Historical Test Year</u> Adjusted Balance	<u>Pro Forma Test Year</u> Adjustments	<u>Pro Forma Test Year</u> Adjusted Balance	Supporting Schedules
Water					
1	Plant in Service	0	0	0	A-5
2	Land	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	A-9
4	Less: CIAC	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	A-16
7	Other (Explain)		0		
8	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	
Sewer					
9	Plant in Service	0	0	0	A-6
10	Land	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	A-10
12	Less: CIAC	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	A-16
15	Other (Explain)		0		
16	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	

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

Florida Public Service Commission

Lake Suzy

Schedule: A-8

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

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	12/31/95 Balance	67,942	62,058
	1996		
2	Additions	10,834	9,980
3	Retirements	(5,554)	(5,554)
4	Adjustments	0	0
5	12/31/96 Balance	<u>73,222</u>	<u>66,484</u>
	1997		
6	Additions	0	0
7	Retirements	0	0
8	Adjustments	78,852	127,457
9	12/31/97 Balance		
	1998		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/98 Balance	<u>109,469</u>	<u>162,273</u>
	1999		
14	Additions	8,796	18,948
15	Retirements	0	0
16	Adjustments	0	0
17	12/31/99 Balance	<u>118,265</u>	<u>181,221</u>
	2000		
18	Additions	24,531	60,420
19	Retirements	0	0
20	Adjustments	7,547	(16,091)
21	12/31/00 Balance	<u>150,343</u>	<u>225,550</u>
	2001		
22	Additions	24,810	60,541
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/01 Balance	<u>175,153</u>	<u>286,091</u>

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

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-8

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions	32,617	65,192
27	Retirements	(7,605)	0
28	Adjustments	2	(2)
29	12/31/02 Balance	<u>200,167</u>	<u>351,281</u>
	2003		
30	Additions	15,260	74,023
31	Retirements	0	0
32	Adjustments	(11,587)	(11,587)
33	12/31/03 Balance	<u>203,840</u>	<u>413,717</u>
	2004		
34	Additions	15,009	76,637
35	Retirements	0	0
36	Adjustments	(1)	0
37	12/31/04 Balance	<u>218,848</u>	<u>490,354</u>
	2005		
38	Additions	20,861	81,360
39	Retirements	0	(4,060)
40	Adjustments	(1)	0
41	12/31/05 Balance	<u>239,708</u>	<u>567,654</u>
	2006		
42	Additions	23,727	86,716
43	Retirements	(41,927)	(54,310)
44	Adjustments	0	35,885
45	12/31/06 Balance	<u>221,508</u>	<u>635,945</u>
	2007		
46	Additions	25,350	98,875
47	Retirements	(27,673)	(6,783)
48	Adjustments	(3,012)	(10,125)
49	Allocations	6,821	3,259
50	12/31/07 Balance	<u>222,993</u>	<u>721,172</u>

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Suzy

Schedule: A-9

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	13,082	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	34	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	9	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	173	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	18,375	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	138	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	128,787	0.00%	0	0	0.00%	0
28	333.4	Services	5,035	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	27,869	0.00%	0	0	0.00%	0
30	335.4	Hydrants	22,523	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	6,765	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	339	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	2,888	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	3,890	0.00%	0	30	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	2,297	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	161	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	232,366		0	30		0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average Balance

Schedule: A-9

Docket No. 080121-WS

Page: 2 of 3

Historical Test Year Ending December 31, 2007

Prepared: R Griffin/ Guestella

Historical [X] Projected []

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

Line	Acct	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Average Balance
			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchise	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	12,668	12,742	12,816	12,890	12,964	13,038	13,112	13,186	13,260	13,335	13,409	13,483	13,557	13,112
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	31	31	32	33	34	35	36	37	38	39	40	41	42	34
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	165	168	171	174	177	180	183	186	189	192	195	198	201	183
21	339.3	Other Plant & Misc. Equipment	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	331.4	Transm. & Distribution Mains	121,757	123,990	125,722	127,054	128,986	129,718	131,050	132,982	133,714	135,046	136,378	137,600	129,712	146
28	333.4	Services	4,770	4,871	4,922	5,023	5,074	5,124	5,175	5,226	5,276	5,327	5,377	5,427	5,474	5,074
29	334.4	Meters & Meter Installations	30,299	30,636	31,070	31,648	31,988	32,328	32,668	33,008	33,349	33,689	34,029	34,369	34,709	28,186
30	335.4	Hydrants	21,823	21,954	22,085	22,348	22,611	22,742	22,874	23,005	23,136	23,268	23,399	23,530	23,661	22,611
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	6,607	6,640	6,673	6,739	6,772	6,805	6,838	6,871	6,904	6,936	6,969	7,002	7,035	6,805
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	2,683	2,717	2,751	2,820	2,854	2,888	2,923	2,957	2,991	3,026	3,060	3,094	2,888	0
37	340.61	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	2,185	2,204	2,223	2,260	2,278	2,297	2,316	2,334	2,353	2,372	2,390	2,409	2,297	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	146	148	151	154	158	161	163	166	168	171	173	176	161	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL		221,508	223,520	225,564	227,607	229,650	231,696	233,742	235,788	237,834	239,881	241,927	243,972	245,985	229,596

Schedule of Water Accumulated Depreciation By Primary Account

Lake Suzy
 Docket No. 000121-MS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/Guastella

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

Line No.	Acct	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Average Balance
			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1		INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	12,668	12,737	12,806	12,875	12,944	13,013	13,082	13,151	13,221	13,290	13,359	13,428	13,497	13,092
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	31	31	32	32	33	33	34	34	35	35	36	36	37	34
14	311.2	Pumping Equipment	2	3	5	6	8	9	11	12	14	15	17	18	18	9
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	165	165	166	169	170	172	173	175	176	177	179	180	181	173
21	339.3	Other Plant & Misc. Equipment	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375
22		TRANSMISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Dist. Reservoirs & Standpipes	23	45	68	91	113	136	158	181	204	226	259	291	338	138
27	331.4	Transm. & Distribution Mains	121,757	122,904	124,082	125,259	126,437	127,615	128,793	129,971	131,148	132,326	133,504	134,682	135,748	128,787
28	333.4	Services	4,770	4,814	4,859	4,903	4,947	4,991	5,035	5,080	5,124	5,168	5,212	5,257	5,301	5,035
29	334.4	Meters & Meter Installations	30,586	30,872	31,159	31,446	31,735	32,024	32,314	32,603	32,892	33,182	33,472	33,762	34,051	27,869
30	335.4	Hydrants	21,823	21,939	22,056	22,173	22,289	22,406	22,523	22,639	22,756	22,873	22,989	23,106	23,223	22,523
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	6,607	6,634	6,660	6,686	6,713	6,739	6,765	6,792	6,818	6,844	6,871	6,897	6,923	6,765
33		GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	298	305	311	318	325	332	339	346	353	360	367	374	381	339
36	340.5	Office Furniture & Equipment	2,683	2,717	2,751	2,786	2,820	2,854	2,888	2,923	2,957	2,991	3,026	3,060	3,094	2,888
37	340.51	Computer Equipment	1,619	1,645	1,671	1,697	1,723	1,749	1,775	1,801	1,827	1,853	1,879	1,905	1,931	1,888
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	2,185	2,204	2,223	2,241	2,260	2,278	2,297	2,316	2,334	2,353	2,372	2,390	2,409	2,297
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	146	149	151	154	156	158	161	163	166	168	171	173	176	161
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	223,426	225,530	227,694	229,863	232,042	234,232	236,436	238,646	240,882	243,135	245,392	220,487	222,994	232,366

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Suzy

Schedule: A-10

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Balance	(5) Amount	(6) Non-Used & Useful %	(7) Useful Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	174	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	596	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	21,264	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	62,367	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	21,193	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	17,964	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	19,125	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	258	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	15	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	13,389	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	127,258	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	177,192	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	1,171	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	186,924	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	11	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	(3,240)	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	54	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	139	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	124	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	105	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	780	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	3,604	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	1,859	0.00%	0	14	0.00%	0
55	391.7	Transportation Equipment	3,661	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	1,781	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	20,074	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	2	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	1,714	0.00%	0	0	0.00%	0
63	TOTAL		679,555		0	14		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Lake Suzy

Docket No. 080121-W5

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	137	143	150	156	162	168	174	181	187	193	199	206	212	174
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	531	544	557	569	582	595	607	620	633	645	658	671	683	607
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	20,365	20,531	20,697	20,863	21,030	21,196	21,362	21,529	21,695	21,861	22,028	22,194	22,360	21,362
10	381.2	Collection Sewers - Gravity	59,482	60,007	60,551	61,096	61,641	62,186	62,731	63,275	63,820	64,365	64,910	65,454	65,999	62,731
11	382.2	Special Collecting Structures	20,308	20,467	20,626	20,785	20,945	21,104	21,263	21,423	21,582	21,741	21,901	22,060	22,219	21,263
12	383.2	Services to Customers	16,949	17,133	17,317	17,500	17,684	17,868	18,052	18,236	18,420	18,604	18,787	18,971	19,155	18,052
13	384.2	Flow Measuring Devices	17,211	17,530	17,849	18,168	18,487	18,806	19,125	19,444	19,763	20,082	20,401	20,720	21,039	18,168
14	385.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	202	212	221	230	239	248	258	267	276	285	294	304	313	256
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	2	5	7	10	12	15	17	20	22	25	27	29	15
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	12,450	12,600	12,795	12,989	13,184	13,379	13,573	13,768	13,963	14,157	14,352	14,547	14,741	13,577
21	371.3	Pumping Equipment	121,699	121,743	123,192	124,640	126,089	127,538	128,987	130,436	131,884	133,333	134,782	133,731	135,189	128,711
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	168,239	170,062	171,884	173,707	175,529	177,352	179,174	180,997	182,819	184,642	186,464	186,447	188,275	178,891
26	355.4	Power Generation Equipment	0	195	390	585	780	976	1,171	1,366	1,561	1,756	1,951	2,148	2,341	1,171
27	380.4	Treatment & Disposal Equipment	178,735	180,454	182,172	183,890	185,609	187,327	189,046	190,764	192,483	194,201	195,920	196,899	198,618	188,647
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	(3,277)	(3,270)	(3,262)	(3,255)	(3,248)	(3,240)	(3,233)	(3,225)	(3,218)	(3,211)	(3,203)	(3,196)	(3,188)	(3,233)
34	355.5	Power Generation Equipment	42	44	46	48	50	52	54	56	58	60	62	64	66	54
35	371.5	Pumping Equipment	139	139	139	139	139	139	139	139	139	139	139	139	139	139
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	113	115	117	120	122	124	126	128	130	132	134	136	138	126
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	82	86	90	94	97	101	105	108	112	116	120	123	127	105
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	129	258	387	516	645	774	903	1,032	1,160	1,289	1,418	1,547	774
53	390.7	Office Furniture & Equipment	3,398	3,432	3,467	3,501	3,535	3,569	3,604	3,638	3,672	3,707	3,741	3,775	3,809	3,804
54	390.7.1	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	(1,453)	(598)	256	1,111	1,965	2,814	3,663	4,512	5,360	6,209	7,058	7,922	8,786	3,662
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	1,538	1,344	1,434	1,524	1,614	1,703	1,793	1,883	1,973	2,062	2,152	2,242	2,331	1,815
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	19,075	19,274	19,474	19,674	19,874	20,074	20,273	20,473	20,673	20,873	21,073	21,273	21,472	20,273
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	274	549	823	1,098	1,372	1,647	1,923	2,200	2,475	2,750	3,025	3,300	1,714
63		TOTAL	635,945	642,593	650,973	659,353	667,733	676,107	683,738	691,843	699,941	708,038	716,136	719,909	728,037	683,103

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Suzy

Docket No. 080121-W8

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-10

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	137	143	150	158	162	168	174	181	187	193	199	206	212	174
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	531	542	553	563	574	585	596	606	617	628	638	649	660	596
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	20,365	20,514	20,664	20,814	20,964	21,114	21,264	21,413	21,563	21,713	21,863	22,013	22,163	21,264
10	361.2	Collection Sewers - Gravity	59,462	59,946	60,430	60,915	61,399	61,883	62,367	62,852	63,336	63,820	64,304	64,789	65,273	62,367
11	362.2	Special Collecting Structures	20,308	20,455	20,603	20,750	20,898	21,045	21,193	21,340	21,488	21,635	21,783	21,930	22,078	21,193
12	363.2	Services to Customers	18,949	17,118	17,287	17,456	17,626	17,795	17,964	18,133	18,302	18,471	18,640	18,810	18,979	17,964
13	364.2	Flow Measuring Devices	17,211	17,530	17,849	18,168	18,487	18,806	19,125	19,443	19,762	20,081	20,400	20,719	21,038	19,125
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	369.2	Other Plant & Misc. Equipment	202	212	221	230	239	248	258	267	276	285	294	304	313	258
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	2	5	7	10	12	15	17	20	22	25	27	29	15
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	12,450	12,575	12,737	12,899	13,062	13,224	13,386	13,548	13,711	13,873	14,035	14,197	14,360	13,389
21	371.3	Pumping Equipment	121,699	121,501	122,707	123,914	125,121	126,328	127,534	128,741	129,948	131,155	132,361	131,066	132,281	127,258
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	168,239	169,778	171,318	172,857	174,396	175,935	177,475	179,014	180,553	182,093	183,632	183,330	184,875	177,192
26	355.4	Power Generation Equipment	0	195	390	585	780	976	1,171	1,366	1,561	1,756	1,951	2,146	2,341	1,171
27	380.4	Treatment & Disposal Equipment	178,735	180,167	181,598	183,029	184,460	185,891	186,579	188,011	189,443	190,875	192,307	193,740	195,172	188,924
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	(3,277)	(3,271)	(3,265)	(3,258)	(3,252)	(3,246)	(3,240)	(3,233)	(3,227)	(3,221)	(3,215)	(3,208)	(3,202)	(3,240)
34	355.5	Power Generation Equipment	42	44	46	48	50	52	54	56	58	60	62	64	66	54
35	371.5	Pumping Equipment	139	139	139	139	139	139	139	139	139	139	139	139	139	139
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	113	115	117	118	120	122	124	125	127	129	131	132	134	124
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	82	86	90	94	97	101	105	108	112	116	120	123	127	105
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	142	249	355	461	567	674	780	886	993	1,099	1,205	1,311	1,418	780
53	390.7	Office Furniture & Equipment	3,398	3,432	3,467	3,501	3,535	3,569	3,604	3,638	3,672	3,707	3,741	3,775	3,809	3,604
54	390.71	Computer Equipment	774	930	1,100	1,271	1,448	1,629	1,811	2,006	2,209	2,420	2,633	2,854	3,078	1,859
55	391.7	Transportation Equipment	(1,453)	(599)	258	1,110	1,984	2,813	3,662	4,510	5,359	6,208	7,056	7,920	8,784	3,681
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	1,538	1,339	1,423	1,507	1,591	1,675	1,760	1,844	1,928	2,012	2,096	2,180	2,264	1,781
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	19,075	19,241	19,408	19,574	19,741	19,907	20,074	20,240	20,407	20,573	20,740	20,906	21,073	20,074
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	274	549	823	1,098	1,372	1,647	1,923	2,208	2,494	2,780	3,066	3,352	1,714
63		TOTAL	636,861	642,659	650,195	657,733	665,276	672,818	679,822	687,215	694,821	702,435	710,051	713,358	721,172	679,555

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

Florida Public Service Commission

Lake Suzy

Schedule: A-11

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/95 Balance	389,428	244,691
	1996		
2	Additions	10,838	97,159
3	Adjustments	0	0
4	12/31/96 Balance	400,266	341,850
	1997		
5	Additions	0	0
6	Adjustments	386,303	244,691
7	12/31/97 Balance		
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance	503,193	1,024,450
	1999		
11	Additions	10,426	1,560
12	Adjustments	0	0
13	12/31/99 Balance	513,619	1,026,010
	2000		
14	Additions	39,999	17,867
15	Adjustments	0	0
16	12/31/00 Balance	553,618	1,043,877
	2001		
17	Additions	4,240	199,111
18	Adjustments	0	0
19	12/31/01 Balance	557,858	1,242,988

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

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-11

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions	3,600	29,904
21	Adjustments	0	0
22	12/31/02 Balance	<u>561,458</u>	<u>1,272,892</u>
	2003		
23	Additions	71,488	132,012
24	Adjustments	0	(1)
25	12/31/03 Balance	<u>632,946</u>	<u>1,404,903</u>
	2004		
26	Additions	1,200	14,952
27	Adjustments	(14,952)	14,952
28	12/31/04 Balance	<u>619,194</u>	<u>1,434,807</u>
	2005		
29	Additions	12,300	82,159
30	Adjustments	0	0
31	12/31/05 Balance	<u>631,494</u>	<u>1,516,966</u>
	2006		
32	Additions	900	6,685
33	Adjustments	29,904	(29,904)
34	12/31/06 Balance	<u>662,298</u>	<u>1,493,747</u>
	2007		
35	Additions	150	2,136
36	Adjustments	0	0
37	12/31/07 Balance	<u>662,448</u>	<u>1,495,883</u>

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Lake Suzy

Schedule: A-12

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Amount	(5) Amount	(6) Non-Used & Useful %	(7) Useful Amount
1		WATER						
2		Cash CIAC:						
3	320	Water Treatment Equipment	0	0.00%	0		0.00%	0
4	334	Meter Fees	662,436	0.00%	0		0.00%	0
5	331	Main Extension Charge	0	0.00%	0		0.00%	0
6	333	Service Installation Fees	0	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>662,436</u>		<u>0</u>	<u>0</u>		<u>0</u>
8								
9		Property CIAC:						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>662,436</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		SEWER						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	1,365,351	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	130,204	0.00%	0		0.00%	0
24	363	Service Installation Fees	0	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>1,495,554</u>		<u>0</u>	<u>0</u>		<u>0</u>
26								
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>1,495,554</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions In Aid of Construction By Classification

Test Year Average balance

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	334	Meter Fees	662,298	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,436
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash CIAC	662,298	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,436
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC	662,298	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,436
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	1,363,701	1,363,701	1,365,651	1,365,651	1,365,651	1,365,651	1,365,651	1,365,651	1,365,651	1,365,651	1,365,651	1,365,651	1,365,651	1,365,351
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	130,046	130,046	130,232	130,232	130,232	130,232	130,232	130,232	130,232	130,232	130,232	130,232	130,232	130,204
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash CIAC	1,493,747	1,493,747	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,554
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	1,493,747	1,493,747	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,554

Schedule of Water Contributions In Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance
 Lake Suzy
 Docket No. 080121-WB
 Historical Test Year Ending December 31, 2007

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

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

Line No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	WATER														
2	Cash CIAC:														
3	320 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	334 Meter Fees	662,298	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,436
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash CIAC	662,298	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,436
8															
9	Property CIAC:														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water CIAC	662,298	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,448	662,436
18															
19	SEWER														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	1,363,701	1,363,701	1,365,851	1,365,851	1,365,851	1,365,851	1,365,851	1,365,851	1,365,851	1,365,851	1,365,851	1,365,851	1,365,851	1,365,351
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	130,046	130,046	130,232	130,232	130,232	130,232	130,232	130,232	130,232	130,232	130,232	130,232	130,232	130,204
24	363 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Cash CIAC	1,493,747	1,493,747	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,554
26															
27	Property CIAC:														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 LIFT Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	1,493,747	1,493,747	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,883	1,495,554

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

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-13

Page: 1 of 2

Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/95 Balance	73,701	42,617
	1996		
2	Additions	9,900	6,393
3	Adjustments	0	0
4	12/31/96 Balance	83,601	49,010
	1997		
5	Additions	0	0
6	Adjustments	99,432	94,099
7	12/31/97 Balance		
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance	98,159	93,694
	1999		
11	Additions	7,468	14,960
12	Adjustments	0	0
13	12/31/99 Balance	105,627	108,654
	2000		
14	Additions	17,724	40,836
15	Adjustments	16,527	(1,751)
16	12/31/00 Balance	139,878	147,739
	2001		
17	Additions	19,926	45,927
18	Adjustments	0	0
19	12/31/01 Balance	159,804	193,666

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

Florida Public Service Commission

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

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

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions	32,829	50,139
21	Adjustments	0	0
22	12/31/02 Balance	<u>192,633</u>	<u>243,805</u>
	2003		
23	Additions	19,101	60,100
24	Adjustments	0	0
25	12/31/03 Balance	<u>211,734</u>	<u>303,905</u>
	2004		
26	Additions	19,060	28,159
27	Adjustments	0	0
28	12/31/04 Balance	<u>230,794</u>	<u>332,064</u>
	2005		
29	Additions	21,332	60,265
30	Adjustments	(1)	0
31	12/31/05 Balance	<u>252,125</u>	<u>392,329</u>
	2006		
32	Additions	21,287	67,255
33	Adjustments	0	0
34	12/31/06 Balance	<u>273,412</u>	<u>459,584</u>
	2007		
35	Additions	21,436	68,091
36	Adjustments	11,686	(2,995)
37	12/31/07 Balance	<u>306,534</u>	<u>524,680</u>

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Lake Suzy

Schedule: A-14

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
		(2) Adjusted Balance	(3) Non-Used & Useful		(5) Amount	(7) Non-Used & Useful	
			(3) %	(4) Amount		(6) %	(7) Amount
1	WATER						
2	Cash						
3	320 Water Treatment Equipment	0	0.00%	0		0.00%	0
4	334 Meter Fees	289,973	0.00%	0		0.00%	0
5	331 Main Extension Charge	0	0.00%	0		0.00%	0
6	333 Service Installation Fees	0	0.00%	0		0.00%	0
7	Total Cash	<u>289,973</u>		<u>0</u>	<u>0</u>		<u>0</u>
8							
9	Property						
10	330 Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331 T&D Mains	0	0.00%	0		0.00%	0
12	333 Services	0	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	0	0.00%	0		0.00%	0
15	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>289,973</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	SEWER						
20	Cash						
21	380 Treatment & Disposal Equipment	450,603	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	41,526	0.00%	0		0.00%	0
24	363 Service Installation Fees	0	0.00%	0		0.00%	0
25	Total Cash	<u>492,129</u>		<u>0</u>	<u>0</u>		<u>0</u>
26							
27	Property						
28	354 Structures & Improvements	0	0.00%	0		0.00%	0
29	360 Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361 Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363 Services to Customers	0	0.00%	0		0.00%	0
32	370 Lift Stations	0	0.00%	0		0.00%	0
33	371 Pumping Equipment	0	0.00%	0		0.00%	0
34	366 Reuse Services	0	0.00%	0		0.00%	0
35	375 Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389 Other Plant Misc Equip	0	0.00%	0		0.00%	0
37	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38							
39	Total Sewer	<u>492,129</u>		<u>0</u>	<u>0</u>		<u>0</u>

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

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

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	334	Meter Fees	273,412	275,196	276,980	278,764	280,548	282,332	284,120	285,908	287,696	289,484	291,272	293,060	294,848	284,125
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash AAC	273,412	275,196	276,980	278,764	280,548	282,332	284,120	285,908	287,696	289,484	291,272	293,060	294,848	284,125
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	273,412	275,196	276,980	278,764	280,548	282,332	284,120	285,908	287,696	289,484	291,272	293,060	294,848	284,125
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	419,572	424,977	430,381	435,785	441,190	446,594	452,009	457,424	462,838	468,253	473,668	479,083	484,496	452,021
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	40,012	40,275	40,539	40,803	41,066	41,330	41,594	41,858	42,123	42,387	42,651	42,915	43,179	41,595
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash AAC	459,584	465,252	470,920	476,588	482,256	487,924	493,603	499,282	504,961	510,640	516,319	521,998	527,675	493,616
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	368	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	459,584	465,252	470,920	476,588	482,256	487,924	493,603	499,282	504,961	510,640	516,319	521,998	527,675	493,616

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

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

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	334 Meter Fees	273,412	276,172	278,932	281,693	284,453	287,213	289,973	292,733	295,494	298,254	301,014	303,774	306,534	289,973
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash AAC	273,412	276,172	278,932	281,693	284,453	287,213	289,973	292,733	295,494	298,254	301,014	303,774	306,534	289,973
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	273,412	276,172	278,932	281,693	284,453	287,213	289,973	292,733	295,494	298,254	301,014	303,774	306,534	289,973
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	419,572	424,738	429,911	435,084	440,257	445,430	450,602	455,775	460,948	466,121	471,294	476,467	481,640	450,603
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	40,012	40,264	40,516	40,768	41,021	41,273	41,526	41,778	42,030	42,283	42,535	42,788	43,040	41,526
24	363 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Cash AAC	459,584	465,002	470,427	475,852	481,277	486,703	492,128	497,553	502,979	508,404	513,829	519,255	524,680	492,129
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	459,584	465,002	470,427	475,852	481,277	486,703	492,128	497,553	502,979	508,404	513,829	519,255	524,680	492,129

Schedule of Annual AFUDC Rates Used**Florida Public Service Commission****Lake Suzy****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: A-15

Page: 1 of 1

Preparer: N/A

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

<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
effective 1/1/06	7.90%	7.90%

DOCKET NO. 060819-WS, issued April 2, 2007

Rule 25-30.116, F.A.C., provides that Construction Work in Progress (CWIP) that is not included in rate base may accrue AFUDC.

Order No. PSC-07-0276-PAA-WS addresses the establishment of a uniform AFUDC rate for Aqua Utilities Florida, Inc.

The Florida PSC ordered that the appropriate uniform AFUDC rate for Aqua Utilities Florida, Inc. is 7.90% with a discounted monthly rate of 0.635634, and shall be effective for eligible projects as of October 13, 2006.

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

Florida Public Service Commission

**Lake Suzy
Docket No. 080121-WS
0**

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

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Lake Suzy

Schedule: A-17

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	<u>2,603,576</u>	<u>2,658,067</u>
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	<u>1.511%</u>	<u>1.489%</u>
25	Assets Allocated - Water (line 10 x line 23)	<u>39,344</u>	<u>39,569</u>
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	<u>(32,460)</u>	<u>(5,009)</u>
27			
28	Allocation Percentage - Sewer	<u>0.719%</u>	<u>0.711%</u>
29	Assets Allocated - Sewer (line 7 x line 17)	<u>18,732</u>	<u>18,909</u>
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	<u>(15,455)</u>	<u>(2,393)</u>
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	788
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	<u>6,883</u>	<u>34,561</u>
47	Sewer (Lines 29-30+35+39+43)	<u>3,277</u>	<u>17,304</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Schedule: A-18

Page: 1 of 1

Preparer: S Anzaldo

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Utility Plant	85,968,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,675	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,598
3	Utility Plant Acquisition														
4															
5	GROSS UTILITY PLANT	96,694,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6															
7	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
8															
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,607,823	1,833,110	1,896,851	2,019,818	2,089,363	1,802,602	2,346,154	2,126,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(757,300)
18	Temporary Investments		5,092												392
19	Materials & Supplies														
20	Unbilled Revenue	659,907	670,701	609,769	699,092	746,285	831,743	829,001	749,130	783,217	645,341	656,591	616,494	688,269	706,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	Other Current Assets		2,490	13,225	17,062	43		1,278	1,852	8,671	2,354	3,303	6,359	14,267	5,454
23															
24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,483,105	1,549,581	1,628,699	1,825,590	1,939,511	2,033,013	2,163,119	2,196,340	2,189,455	116,935	135,972	144,201	196,273	1,352,369
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,612	484,714	454,054	443,845	426,275	411,422	386,609	508,769	461,047
30															
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
32															
33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,081	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

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

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

Schedule: A-19
 Page: 1 of 1
 Preparer: S Arzaldo

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Common Stock issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock issued														
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,251)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,876,331	37,740,887	35,761,012	37,220,284
8															
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,338
10															
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,085
15	Accrued Dividends														
16	Customer Deposits	582,055	574,701	563,299	561,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
18															
19	TOTAL CURRENT & ACC LIABILITIES	2,730,128	998,068	1,110,123	562,099	793,966	1,150,883	1,095,488	909,261	1,227,086	886,065	1,071,108	(515,541)	(917,277)	854,112
20															
21	Other Deferred Credits & Oper. Reserves		2,044	4,088	6,132	7,739	8,909	10,079	11,249	12,419	13,589	14,759	15,929	17,099	9,541
22															
23	Contributions in Aid of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311	26,981,271	26,994,018	27,011,754	27,077,994	27,091,567	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,811	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	39,537	34,990
27															
28	Total CIAC & Def Taxes	15,431,173	15,412,598	15,364,816	15,306,001	15,295,649	15,252,216	15,195,906	15,131,440	15,071,929	15,060,730	14,996,863	14,995,876	15,248,957	15,212,627
29															
30	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

**Lake Suzy
NET OPERATING INCOME**

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

Schedule of Water Net Operating Income

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: B-1

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	330,478	(2,399)	328,079	0	328,079	267,547	595,626	B-4, E-2
2	Operation & Maintenance	341,678	62,869	404,547	106,995	511,542	3,951	515,493	B-5
3	Depreciation, net of CIAC Amort.,U&U	3,914	(9,795)	(5,881)	729	(5,151)	0	(5,151)	B-13
4	Amortization	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	34,549	2,252	36,800	1,641	38,442	12,040	50,481	B-15
6	Provision for Income Taxes	(19,157)	(24,249)	(43,406)	(42,424)	(85,830)	97,038	11,208	C-1, B-3
7	OPERATING EXPENSES	360,984	31,077	392,061	66,942	459,002	113,029	572,031	
8	NET OPERATING INCOME	(30,505)	(33,476)	(63,981)	(66,942)	(130,923)	154,518	23,595	
9	RATE BASE	220,969	69,364	290,333	31,851	322,184		322,184	A-1
10	RATE OF RETURN	-13.81%		-22.04%				7.32%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: B-2

Page: 1 of 1

Preparer: S Szczygiel

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

(1) Line No.	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules	
Description									
1	OPERATING REVENUES	374,084	(3,183)	370,901	0	370,901	(50,215)	320,686	B-4, E-2
2	Operation & Maintenance	263,152	(86,697)	176,454	6,877	183,332	(742)	182,590	B-6
3	Depreciation, net of CIAC Amort.,U&U	30,783	(4,786)	25,997	349	26,346	0	26,346	B-14
4	Amortization	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	34,355	2,550	36,905	(1,851)	35,054	(2,260)	32,794	B-15
6	Provision for Income Taxes	17,665	28,378	46,043	(2,186)	43,856	(18,213)	25,644	C-1, B-3
7	OPERATING EXPENSES	345,955	(60,556)	285,399	3,189	288,588	(21,214)	267,374	
8	NET OPERATING INCOME	28,129	57,373	85,502	(3,189)	82,313	(29,001)	53,312	
9	RATE BASE	694,205	34,525	728,731	15,221	743,952		743,952	A-2
10	RATE OF RETURN	4.05%		11.73%				7.17%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-3

Page: 1 of 4

Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules	
1		UTILITY TEST YEAR ADJUSTMENTS - 2007				
2	A	REVENUES				
3		Billed less Booked Revenue	(2,399)		E-2	
4		Billed less Booked Revenue		(3,183)		
5		TOTAL REVENUE ADJUSTMENTS	<u>(2,399)</u>	<u>(3,183)</u>		
6						
7	B	OPERATIONS & MAINTENANCE			B-5, B-6	
8	601/701	Salaries & Wages - Employees	Redistribute Admin employee terminations & New Hires	(268)	(128)	
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	215	225	
10	603/703	Salaries & Wages - Officers, Exec.	0	0		
11	604/704	Employee Pensions & Benefits	0	0		
12	610/710	Purchased Water / Sewer Treatment	Normalize Lake Suzy Purchased Water	44,743	0	
13	NA /711	Sludge Removal Expense	0	0		
14	615/715	Purchased Power	0	0		
15	616/716	Fuel for Purchased Power	0	0		
16	618/718	Chemicals	0	0		
17	620/720	Materials & Supplies	0	0		
18	631/731	Contractual Services - Engineering	0	0		
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	670	320	
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	132	63	
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	110	53	
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	73	35	
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	6	3	
24	635/735	Contractual Services - Testing	0	0		
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	562	269	
26	641/741	Rental of Building/Real Prop.	Normalize Lake Suzy land rent/sale	0	(22,615)	
27	642/742	Rental of Equipment	0	0		
28	650/750	Transportation Expenses	0	0		
29	656/756	Insurance - Vehicle	0	0		
30	657/757	Insurance - General Liability	0	0		
31	658/758	Insurance - Workman's Comp.	0	0		
32	659/759	Insurance - Other	0	0		
33	660/760	Advertising Expense	0	0		
34	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0		
35	667/767	Reg. Comm. Exp. - Rate Case Other	0	0		
36	670/770	Bad Debt Expense	0	0		
37	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	17,253	(64,621)	
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(383)	(183)	
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(246)	(117)	
40						
41						
42		TOTAL O&M ADJUSTMENTS	<u>62,869</u>	<u>(66,697)</u>		
43						

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules
1	UTILITY TEST YEAR ADJUSTMENTS - 2007, continued			
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3	Allocation of Corporate IT	4,821	2,304	
4	Allocation of Corp Structures & Improvements	83	40	
5		-	-	
6	PSC Depr Rate Correction, Depr Expn	(3,012)	(10,125)	
7	PSC Depr Rate Correction, Amort CIAC	(11,686)	2,995	
8		-	-	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>(9,795)</u>	<u>(4,786)</u>	
10				
11				
12	D AMORTIZATION			
13		0	0	
14	-	0	0	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>0</u>	<u>0</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment RAF on Adj'd Rev less RAF Per Books	(108)	(143)	
20	Payroll tax adjustment On Salary & Wage adjustments explained above	2,360	2,693	
21	Property tax adjustment	0	0	
22	Property tax adjustment	0	0	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>2,252</u>	<u>2,550</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	<u>(24,249)</u>	<u>28,378</u>	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(24,249)</u>	<u>28,378</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>31,077</u>	<u>(60,556)</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	Acct	(1) Description	(2)	(3)	(4)
			Water	Sewer	Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS			
2					
3	B	OPERATIONS & MAINTENANCE			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	869	908
5	601/701		Market Based Increases	837	1,155
6	601/701		New Rates Manager & Controller	2,531	1,209
7	601/701			0	0
8	601/701			0	0
9	603/703	Salaries & Wages - Officers, Exec.		0	0
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	322	556
11	610/710	Purchased Water / Sewer Treatment	Lake Suzy Purchased Water rate increases	94,443	0
12	NA /711	Sludge Removal Expense		0	0
13	615/715	Purchased Power		0	0
14	616/716	Fuel for Purchased Power		0	0
15	618/718	Chemicals		0	0
16	620/720	Materials & Supplies		0	0
17	631/731	Contractual Services - Engineering		0	0
18	632/732	Contractual Services - Accounting		0	0
19	633/733	Contractual Services - Legal		0	0
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	74	36
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	289	138
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	22	11
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(905)	(432)
24	634/734		Additional 2008 Service Co employee benefits	197	94
25	635/735	Contractual Services - Testing		0	0
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	123	59
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	9	4
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(787)	(376)
29	636/736		Additional 2008 ACO employee benefits	884	422
30	636/736		Eliminate O/S Contractor meter reading	(1,595)	0
31	636/736			0	0
32	641/741	Rental of Building/Real Prop.	New office rent	125	60
33	642/742	Rental of Equipment		0	0
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	953	455
35	656/756	Insurance - Vehicle		0	0
36	657/757	Insurance - General Liability		0	0
37	658/758	insurance - Workman's Comp.		0	0
38	659/759	Insurance - Other		0	0
39	660/760	Advertising Expense		0	0
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10	7,709	3,684
41	667/767	Reg. Comm. Exp. - Rate Case Other		0	0
42	670/770	Bad Debt Expense		0	0
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	893	427
44					
45					
46		TOTAL O&M ADJUSTMENTS		<u>106,995</u>	<u>8,409</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	UTILITY PRO FORMA ADJUSTMENTS, continued			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	0	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	729	349	
6		0		
7			0	
8		0		
9			0	
10		0	0	
11	TOTAL	<u>729</u>	<u>349</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	0	
16	-	0	0	
17	TOTAL	<u>0</u>	<u>0</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	135	160	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	1,362	(2,080)	
22	Property taxes associated with Pro Forma plant	144	69	
23	Property Tax adjustment for Non-Used & Useful plant	0	0	
24	TOTAL	<u>1,641</u>	<u>(1,851)</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(42,424)	(2,186)	
28	TOTAL	<u>(42,424)</u>	<u>(2,186)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>66,941</u>	<u>4,721</u>	
31				
32				
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>267,547</u>	<u>(50,215)</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>3,951</u>	<u>(742)</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>12,040</u>	<u>(2,260)</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	328,079	370,901	B-1, B-2
46	Plus Required Revenue Adjustment	<u>267,547</u>	<u>(50,215)</u>	
47	Rate Year Revenue at Proposed Rates	<u>595,626</u>	<u>320,686</u>	
48				
49	Less Operating Expenses Before Income Taxes	(560,823)	(241,730)	B-1, B-2
50	Less Interest Expense	<u>(5,749)</u>	<u>(12,479)</u>	D-1
51	Taxable Income	<u>29,054</u>	<u>66,477</u>	
52	Income Tax at Composite Rate of 38.575%	11,208	25,644	
53	Less Income Tax at Present Rates	85,830	(43,856)	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>97,038</u>	<u>(18,213)</u>	

Test Year Operating Revenues

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

Historical [X] Projected []

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

Line No.	(1) WATER		(2)		(3) SEWER		(4)	
	Account No. and Description	Revenues			Account No. and Description	Revenues		
1	WATER SALES				SEWER SALES			
2	460.1	Unmetered Water Revenue	0		521.1	Flat Rate - Residential	0	
3	461.1	Metered - Residential	200,342		521.2	Flat Rate - Commercial	0	
4	461.2	Metered - Commercial	129,327		521.3	Flat Rate - Industrial	0	
5	461.3	Metered - Industrial	0		521.4	Flat Rate - Public Authorities	0	
6	461.4	Metered - Public Authorities	0		521.5	Flat Rate - Multi-Family	0	
7	461.5	Metered - Multi-Family	0		521.6	Flat Rate - Other	0	
8	461.6	Metered - Other	0		522.1	Measured - Residential	132,812	
9	462.1	Public Fire Protection	0		522.2	Measured - Commercial	241,273	
10	462.2	Private Fire Protection	0		522.3	Measured - Industrial	0	
11	464.0	Other Sales - Public Authorities	0		522.4	Measured - Public Authorities	0	
12	465.0	Irrigation Customers	0		522.5	Measured - Multi-Family	0	
13	466.0	Sales for Resale	0		523.0	Other Sales - Public Authorities	0	
14	467.0	Interdepartmental Sales	0		524.0	Revenues From Other Systems	0	
15	475.0	Unbilled Revenues	0		525.0	Interdepartmental Sales	0	
16					526.0	Effluent	0	
17					527.0	Unbilled Revenues	0	
18					540.5	Flat Rate - Reuse	0	
19	TOTAL WATER SALES		<u>329,668</u>		TOTAL SEWER SALES		<u>374,084</u>	
20								
21	OTHER WATER REVENUES				OTHER SEWER REVENUES			
22	470.0	Forfeited Discounts	0		531.0	Sale Of Sludge	0	
23	471.0	Misc. Service Revenues	810		532.0	Forfeited Discounts	0	
24	472.0	Rents From Water Property	0		534.0	Rents From Sewer Property	0	
25	473.0	Interdepartmental Rents	0		535.0	Interdepartmental Rents	0	
26	474.04	Other Water Revenues	0		536.0	Other Sewer Revenues	0	
27	TOTAL OTHER WATER REVENUES		<u>810</u>		TOTAL OTHER SEWER REVENUES		<u>0</u>	
28								
29	TOTAL WATER OPERATING REVENUES		<u>330,478</u>		TOTAL SEWER OPERATING REVENUES		<u>374,084</u>	

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

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-5

Page: 1 of 5

Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Unacc. Water Ajdstmnt @ 0.00%	2007 Adjusted	Pro Forma Adjustments	Unacc. Water Ajdstmnt @ 0.00%	Pro Forma	
1	601 Salaries & Wages - Employees	12,789	(53)	12,736		12,736	4,238	16,974		
2	603 Salaries & Wages - Officers, Exec.	1,380	0	1,380		1,380	0	1,380		
3	604 Employee Pensions & Benefits	1,644	0	1,644		1,644	322	1,966		
4	610 Purchased Water	274,176	44,743	318,919	0	318,919	94,443	0	413,361	
5	615 Purchased Power	99	0	99		99	0	99		
6	616 Fuel for Purchased Power	322	0	322	0	322	0	0	322	
7	618 Chemicals	0	0	0		0	0	0		
8	620 Materials & Supplies	636	0	636	0	636	0	0	636	
9	631 Contractual Services - Engineering	1,304	0	1,304		1,304	0	1,304		
10	632 Contractual Services - Accounting	(192)	670	478		478	0	478		
11	633 Contractual Services - Legal	1,696	132	1,828		1,828	0	1,828		
12	634 Contractual Services - Mgmt. Fees	12,431	189	12,621		12,621	(322)	12,298		
13	635 Contractual Services - Testing	1,092	0	1,092		1,092	0	1,092		
14	636 Contractual Services - Other	13,643	562	14,205		14,205	(1,367)	12,839		
15	641 Rental of Building/Real Prop.	1,355	0	1,355		1,355	125	1,480		
16	642 Rental of Equipment	104	0	104		104	0	104		
17	650 Transportation Expenses	8,429	0	8,429		8,429	953	9,382		
18	656 Insurance - Vehicle	588	0	588		588	0	588		
19	657 Insurance - General Liability	2,341	0	2,341		2,341	0	2,341		
20	658 Insurance - Workman's Comp.	351	0	351		351	0	351		
21	659 Insurance - Other	772	0	772		772	0	772		
22	660 Advertising Expense	7	0	7		7	0	7		
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	7,709	7,709		
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0	0		
25	670 Bad Debt Expense	2,009	0	2,009		2,009	0	2,009		
26	675 Miscellaneous Expense	4,704	16,624	21,329		21,329	893	22,222		
27										
28	TOTAL WATER O & M EXPENSES	341,678	62,869	404,547	0	404,547	106,995	0	511,542	

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Per Books Annual	
1	601 Salaries & Wages - Employees	1,485	910	1,237	947	1,081	996	1,155	1,285	6,693	1,441	(5,431)	991	12,789	
2	603 Salaries & Wages - Officers, Exec.	168	184	(782)	172	174	259	216	198	1,264	286	(970)	212	1,380	
3	604 Employee Pensions & Benefits	185	274	(204)	381	367	355	(14)	(236)	(624)	205	576	381	1,644	
4	610 Purchased Water	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	26,577	42,289	274,176	
5	615 Purchased Power	7	8	8	8	8	9	10	10	96	14	(88)	10	99	
6	616 Fuel for Purchased Power	0	0	0	0	322	0	0	0	0	0	0	0	322	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	620 Materials & Supplies	12	12	13	316	37	14	62	51	210	35	(139)	15	636	
9	631 Contractual Services - Engineering	22	22	22	22	22	22	22	22	1,128	0	0	0	1,304	
10	632 Contractual Services - Accounting	157	137	137	(459)	80	80	79	80	(52)	78	83	(590)	(192)	
11	633 Contractual Services - Legal	134	24	27	25	33	28	32	32	309	44	(285)	1,291	1,696	
12	634 Contractual Services - Mgmt. Fees	834	832	992	1,317	1,280	1,187	855	516	1,541	923	1,163	992	12,431	
13	635 Contractual Services - Testing	201	81	81	81	1	161	1	161	11	162	70	81	1,092	
14	636 Contractual Services - Other	816	861	715	919	655	1,405	1,044	2,649	2,983	1,156	(994)	1,436	13,643	
15	641 Rental of Building/Real Prop.	103	103	114	107	109	120	137	137	1,314	186	(1,208)	132	1,355	
16	642 Rental of Equipment	8	8	9	8	8	9	11	11	101	14	(93)	10	104	
17	650 Transportation Expenses	622	688	693	662	767	690	624	800	236	776	1,208	662	8,429	
18	656 Insurance - Vehicle	49	49	49	49	49	49	48	49	49	49	49	49	588	
19	657 Insurance - General Liability	195	195	195	195	195	195	193	195	196	195	194	195	2,341	
20	658 Insurance - Workman's Comp.	29	29	29	29	29	29	29	29	29	29	29	29	351	
21	659 Insurance - Other	64	64	65	65	65	64	63	64	65	64	64	64	772	
22	660 Advertising Expense	1	1	1	1	1	1	1	1	7	1	(6)	1	7	
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	(265)	123	955	(466)	339	(262)	224	1,061	(1,423)	1,959	200	(438)	2,009	
26	675 Miscellaneous Expense	299	709	596	317	334	341	385	427	2,824	477	(2,388)	382	4,704	
27															
28	TOTAL WATER O & M EXPENSES	25,656	25,844	25,483	25,226	26,487	26,284	25,708	28,073	37,489	28,623	18,610	48,195	341,678	

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

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	2007												2007	Total
Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	Annual
1 601 Salaries & Wages - Employees	999	420	695	439	562	426	504	636	470	559	292	367	367	6,368
2 603 Salaries & Wages - Officers, Exec.	(0)	(0)	0	(0)	(0)	(0)	0	0	0	(0)	0	(0)	(0)	(0)
3 604 Employee Pensions & Benefits	(172)	(112)	(364)	0	(4)	(2)	(385)	(589)	(764)	(148)	0	(0)	(0)	(2,540)
4 610 Purchased Water	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	20,531	26,577	42,289	42,289	274,176
5 615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 616 Fuel for Purchased Power	0	0	0	0	322	0	0	0	0	0	0	0	0	322
7 618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 620 Materials & Supplies	0	0	0	303	24	0	46	35	59	14	0	0	0	480
9 631 Contractual Services - Engineering	22	22	22	22	22	22	22	22	1,128	0	0	0	0	1,304
10 632 Contractual Services - Accounting	(0)	0	0	(378)	(0)	(0)	0	0	(0)	(0)	(0)	(0)	(0)	(378)
11 633 Contractual Services - Legal	110	0	0	0	7	0	0	0	0	0	0	0	1,260	1,377
12 634 Contractual Services - Mgmt. Fees	0	0	0	0	0	(0)	0	(0)	0	0	0	0	0	0
13 635 Contractual Services - Testing	200	80	80	80	0	160	0	160	0	160	80	80	80	1,080
14 636 Contractual Services - Other	140	241	122	273	(24)	781	351	1,933	455	340	278	691	691	5,581
15 641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 650 Transportation Expenses	(0)	(0)	0	0	0	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)
18 656 Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	0	0	0	(0)
19 657 Insurance - General Liability	(0)	(0)	0	(0)	(0)	0	0	(0)	0	(0)	(0)	0	0	0
20 658 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	0	0	0	(0)
21 659 Insurance - Other	(0)	(0)	0	0	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)
22 660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 666 Reg. Comm. Exp. - Rate Case Amort.	0	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	0
25 670 Bad Debt Expense	(258)	129	963	(459)	346	(254)	233	1,070	(1,339)	1,971	123	(429)	(429)	2,095
26 675 Miscellaneous Expense	89	497	362	97	110	95	104	146	135	95	85	113	113	1,930
27														
28 TOTAL WATER O & M EXPENSES	21,660	21,809	22,410	20,909	21,897	21,759	21,406	23,944	20,675	23,521	27,435	44,370	44,370	291,796

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

Florida Public Service Commission

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

Schedule: B-5
Page: 4 of 5
Preparer: S Szczyglol

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	79	94	(881)	79	79	154	96	79	123	124	79	97	203
3	604 Employee Pensions & Benefits	374	402	179	398	388	377	394	375	354	382	379	402	4,404
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Accounting	157	137	137	(81)	80	80	79	80	(48)	78	80	(590)	189
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634 Contractual Services - Mgmt. Fees	833	832	992	1,316	1,279	1,187	854	516	1,535	922	1,168	992	12,426
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
14	636 Contractual Services - Other	520	463	420	483	512	441	483	507	532	534	563	545	6,002
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650 Transportation Expenses	657	724	732	699	805	731	672	848	692	841	789	708	8,899
18	656 Insurance - Vehicle	49	49	49	49	49	49	48	49	49	49	49	49	588
19	657 Insurance - General Liability	195	195	195	195	195	195	192	195	195	195	195	195	2,339
20	658 Insurance - Workman's Comp.	29	29	29	29	29	29	29	29	29	29	29	29	351
21	659 Insurance - Other	64	64	65	65	65	64	63	64	64	64	64	64	772
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27														
28	TOTAL WATER O & M EXPENSES	2,958	2,990	1,916	3,233	3,483	3,308	2,911	2,743	3,525	3,218	3,396	2,491	36,173

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Intracompany Expenses

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Line No.	Account No. and Name	2007	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Annual	Total Allocation
1	601 Salaries & Wages - Employees	486	490	490	541	508	518	570	651	649	623	882	624	624	6,420	46.83%
2	603 Salaries & Wages - Officers, Exec.	89	90	99	93	95	104	119	119	119	141	162	114	114	1,177	8.59%
3	604 Employee Pensions & Benefits	(17)	(17)	(17)	(19)	(17)	(20)	(22)	(22)	(22)	(24)	(30)	197	(21)	(221)	-1.61%
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
5	615 Purchased Power	7	8	8	8	8	9	10	10	10	96	14	10	10	99	0.72%
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
8	620 Materials & Supplies	12	12	13	13	13	14	16	16	16	151	21	15	15	156	1.14%
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(3)	(0)	(0)	(0)	(3)	-0.02%
11	633 Contractual Services - Legal	24	24	27	25	26	28	32	32	309	44	(285)	31	319	319	2.33%
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	5	5	(5)	1	5	5	0.04%
13	635 Contractual Services - Testing	1	1	1	1	1	1	1	1	11	2	(10)	1	12	12	0.09%
14	636 Contractual Services - Other	156	157	174	163	166	209	183	208	1,996	283	(1,836)	200	200	2,059	15.02%
15	641 Rental of Building/Real Prop.	103	103	114	107	109	120	137	137	1,314	186	(1,208)	132	132	1,355	9.89%
16	642 Rental of Equipment	8	8	9	8	8	9	11	11	101	14	(93)	10	10	104	0.76%
17	650 Transportation Expenses	(36)	(36)	(40)	(37)	(42)	(48)	(455)	(65)	419	(470)	(46)	(470)	(470)	(470)	-3.43%
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.01%
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
22	660 Advertising Expense	1	1	1	1	1	1	7	7	1	1	(6)	1	7	7	0.05%
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
25	670 Bad Debt Expense	(7)	(7)	(7)	(7)	(7)	(8)	(9)	(9)	(84)	(12)	77	(8)	(86)	(86)	-0.63%
26	675 Miscellaneous Expense	210	212	234	218	224	246	281	281	2,689	381	(2,473)	270	270	2,774	20.24%
27																
28	TOTAL WATER O & M EXPENSES	1,038	1,046	1,156	1,084	1,107	1,216	1,391	1,386	13,288	1,883	(12,220)	1,334	1,334	13,710	100.00%
	67563 Service & Sundry Input	1,038	1,046	1,156	1,084	1,107	1,216	1,391	1,386	13,288	1,883	(12,220)	1,334	1,334	13,710	
	to be allocated to lines 1-26															

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

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-6

Page: 1 of 5

Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Excess I&I Ajdstrmnt @ N/A	2007 Adjusted	Pro Forma Adjustments	Excess I&I Ajdstrmnt @ N/A	Pro Forma	
1	701 Salaries & Wages - Employees	52,458	97	52,554		52,554		3,272		55,826
2	703 Salaries & Wages - Officers, Exec.	6,914	0	6,914		6,914		0		6,914
3	704 Employee Pensions & Benefits	4,296	0	4,296		4,296		556		4,853
4	710 Purchased Sewage Treatment	0	0	0	0	0		0	0	0
5	711 Sludge Removal Expense	15,250	0	15,250		15,250		0		15,250
6	715 Purchased Power	26,867	0	26,867	0	26,867		0	0	26,867
7	716 Fuel for Power Production	242	0	242		242		0		242
8	718 Chemicals	8,636	0	8,636	0	8,636		0	0	8,636
9	720 Materials & Supplies	5,492	0	5,492		5,492		0		5,492
10	731 Contractual Services - Engineering	2,780	0	2,780		2,780		0		2,780
11	732 Contractual Services - Accounting	(97)	320	223		223		0		223
12	733 Contractual Services - Legal	1,849	63	1,912		1,912		0		1,912
13	734 Contractual Services - Mgmt. Fees	5,954	90	6,045		6,045		(154)		5,891
14	735 Contractual Services - Testing	5,773	0	5,773		5,773		0		5,773
15	736 Contractual Services - Other	58,986	269	59,254		59,254		(1,422)		57,832
16	741 Rental of Building/Real Prop.	44,747	(22,615)	22,132		22,132		60		22,191
17	742 Rental of Equipment	602	0	602		602		0		602
18	750 Transportation Expenses	1,521	0	1,521		1,521		455		1,976
19	756 Insurance - Vehicle	282	0	282		282		0		282
20	757 Insurance - General Liability	1,121	0	1,121		1,121		0		1,121
21	758 Insurance - Workman's Comp.	168	0	168		168		0		168
22	759 Insurance - Other	370	0	370		370		0		370
23	760 Advertising Expense	39	0	39		39		0		39
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0		3,684		3,684
25	767 Reg. Comm. Exp. - Other	0	0	0		0		0		0
26	770 Bad Debt Expense	719	0	719		719		0		719
27	775 Miscellaneous Expense	18,184	(64,921)	(46,737)		(46,737)		427		(46,311)
28										
29	TOTAL WATER O & M EXPENSES	263,152	(86,697)	176,454	0	176,454		6,877	0	183,332

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

Florida Public Service Commission

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

Schedule: B-6
Page: 2 of 5
Preparer: S Szczygl

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

Line No.	Account No. and Name	2007												Total Per Books Annual
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	
1	701 Salaries & Wages - Employees	3,601	3,281	4,382	4,247	4,535	4,587	4,948	4,921	44,885	7,360	(40,109)	5,820	52,458
2	703 Salaries & Wages - Officers, Exec.	525	507	145	572	592	692	800	752	8,033	1,081	(7,556)	773	6,914
3	704 Employee Pensions & Benefits	300	472	325	437	395	344	385	264	(1,193)	326	1,842	399	4,296
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	2,970	3,465	0	0	0	0	4,783	0	2,970	1,063	15,250
6	715 Purchased Power	2,324	2,576	2,999	2,898	2,414	2,030	2,099	2,098	2,313	2,132	1,311	1,674	26,867
7	716 Fuel for Power Production	0	0	0	0	242	0	0	0	0	0	0	0	242
8	718 Chemicals	350	945	808	975	1,445	998	315	489	852	316	336	809	8,636
9	720 Materials & Supplies	421	150	75	853	924	1,627	220	278	1,185	192	(919)	483	5,492
10	731 Contractual Services - Engineering	11	11	11	11	2,706	11	11	11	0	0	0	0	2,780
11	732 Contractual Services - Accounting	73	64	64	(208)	37	36	36	36	(45)	35	59	(284)	(97)
12	733 Contractual Services - Legal	132	125	153	145	150	168	204	194	2,162	277	(2,059)	197	1,849
13	734 Contractual Services - Mgmt. Fees	399	398	475	629	611	568	411	250	770	445	523	477	5,954
14	735 Contractual Services - Testing	365	575	386	195	516	346	537	397	1,133	540	265	517	5,773
15	736 Contractual Services - Other	2,309	2,283	5,384	3,620	1,542	8,273	4,243	4,264	27,130	5,085	(10,661)	5,513	58,986
16	741 Rental of Building/Real Prop.	561	532	650	615	638	712	868	822	9,180	1,176	(8,743)	37,735	44,747
17	742 Rental of Equipment	43	41	50	47	49	55	67	63	704	90	(671)	64	602
18	750 Transportation Expenses	118	160	123	119	162	101	20	120	(2,852)	(6)	3,408	48	1,521
19	756 Insurance - Vehicle	23	23	23	23	23	24	23	24	25	24	22	24	282
20	757 Insurance - General Liability	93	93	93	93	93	94	93	94	100	94	86	94	1,121
21	758 Insurance - Workman's Comp.	14	14	14	14	14	14	14	14	15	14	13	14	168
22	759 Insurance - Other	31	31	31	31	31	31	31	31	33	31	28	31	370
23	760 Advertising Expense	3	3	3	3	3	4	4	4	46	6	(43)	4	39
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	(36)	(34)	176	(22)	180	(45)	(52)	(52)	(481)	(179)	1,293	(27)	719
27	775 Miscellaneous Expense	1,237	1,651	1,560	1,356	1,417	1,552	1,880	1,858	18,929	2,531	(17,813)	2,025	18,184
28														
29	TOTAL WATER O & M EXPENSES	12,897	13,901	20,900	20,120	18,721	22,218	17,156	16,930	117,705	21,569	(76,419)	57,453	263,152

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	2007												Total Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	
1	701 Salaries & Wages - Employees	944	761	1,305	1,334	1,511	1,215	837	1,024	1,396	1,787	1,308	1,858	15,280
2	703 Salaries & Wages - Officers, Exec.	(0)	(0)	0	(0)	(0)	(0)	(0)	0	(0)	(0)	0	(0)	(0)
3	704 Employee Pensions & Benefits	(148)	0	(22)	(21)	(37)	(57)	0	(125)	(181)	(14)	(105)	(0)	(712)
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	2,970	3,465	0	0	0	0	4,783	0	2,970	1,063	15,250
6	715 Purchased Power	2,284	2,537	2,952	2,853	2,367	1,978	2,036	2,038	1,643	2,046	1,948	1,613	26,294
7	716 Fuel for Power Production	0	0	0	0	242	0	0	0	0	0	0	0	242
8	718 Chemicals	350	945	808	975	1,445	998	315	489	852	316	336	809	8,636
9	720 Materials & Supplies	357	89	0	783	851	1,546	121	183	128	57	88	387	4,589
10	731 Contractual Services - Engineering	11	11	11	11	2,706	11	11	11	0	0	0	0	2,780
11	732 Contractual Services - Accounting	0	(0)	(0)	(168)	(0)	(0)	0	0	0	(0)	(0)	(0)	(168)
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)
14	735 Contractual Services - Testing	360	570	380	190	511	340	530	390	1,054	530	340	510	5,705
15	736 Contractual Services - Other	1,209	1,254	4,197	2,456	328	6,982	2,694	2,772	12,926	3,043	2,355	3,982	44,199
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	36,899	36,899
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	(0)	(0)	0	(0)	0	(0)	0	0	(0)	(0)	(0)	(0)
19	756 Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0
20	757 Insurance - General Liability	(0)	(0)	(0)	(0)	(0)	0	0	(0)	0	0	0	0	0
21	758 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	0	0	0	0	(0)
22	759 Insurance - Other	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	217	17	221	0	3	0	104	(104)	735	27	1,220
27	775 Miscellaneous Expense	89	562	230	97	110	95	104	175	135	123	85	313	2,118
28														
29	TOTAL WATER O & M EXPENSES	5,454	6,729	13,048	11,991	10,255	13,107	6,650	6,957	22,840	7,783	10,060	47,458	162,333

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	38	45	(419)	38	38	73	46	38	59	59	38	46	98	
3	704 Employee Pensions & Benefits	539	559	453	558	537	517	526	523	483	532	524	535	6,286	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Accounting	75	65	65	(38)	38	38	38	38	(23)	37	38	(282)	89	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	396	396	472	626	609	565	408	246	733	440	558	473	5,923	
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	736 Contractual Services - Other	247	220	200	230	244	210	231	242	254	255	269	260	2,861	
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	313	345	349	333	383	348	321	405	330	401	377	338	4,242	
19	756 Insurance - Vehicle	23	23	23	23	23	23	23	23	23	23	23	23	280	
20	757 Insurance - General Liability	93	93	93	93	93	93	92	93	93	93	93	93	1,115	
21	758 Insurance - Workman's Comp.	14	14	14	14	14	14	14	14	14	14	14	14	167	
22	759 Insurance - Other	31	31	31	31	31	31	30	31	31	31	31	31	368	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
28															
29	TOTAL WATER O & M EXPENSES	1,769	1,790	1,280	1,907	2,009	1,912	1,728	1,653	1,998	1,886	1,964	1,533	21,429	

Detail of Operation & Maintenance Expenses By Month - Sewer Intra-company Expenses

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Line	Account No. and Name	2007	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007	Total	Allocation
1	701 Salaries & Wages - Employees	2,657	2,520	3,077	2,913	3,024	3,371	4,111	3,896	43,489	5,573	(41,417)	3,962	37,177	46.83%	37,177	(15)
2	703 Salaries & Wages - Officers, Exec.	487	487	564	534	554	618	754	754	7,974	1,022	(7,594)	727	6,816	8.59%	6,816	(15)
3	704 Employee Pensions & Benefits	(91)	(87)	(106)	(100)	(104)	(116)	(141)	(134)	(1,495)	(192)	1,424	(136)	(1,278)	-1.61%	(1,278)	(15)
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	(15)
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	(15)
6	715 Purchased Power	41	39	47	45	47	52	63	60	670	86	(638)	61	572	0.72%	572	(15)
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	(15)
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	(15)
9	720 Materials & Supplies	65	61	75	71	73	82	100	100	1,056	135	(1,006)	96	903	1.14%	903	(15)
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	(15)
11	732 Contractual Services - Accounting	(1)	(1)	(2)	(1)	(2)	(2)	(2)	(2)	(22)	(3)	21	(2)	(19)	-0.02%	(19)	(15)
12	733 Contractual Services - Legal	132	125	153	145	150	168	204	194	2,162	277	(2,059)	197	1,849	2.33%	1,849	(15)
13	734 Contractual Services - Mgmt. Fees	2	2	3	3	3	3	3	7	37	5	(35)	3	31	0.04%	31	(15)
14	735 Contractual Services - Testing	5	5	6	5	6	7	7	7	79	10	(75)	7	68	0.09%	68	(15)
15	736 Contractual Services - Other	852	808	987	935	970	1,081	1,318	1,250	13,950	1,787	(13,265)	1,271	11,925	15.02%	11,925	(15)
16	741 Rental of Building/Real Prop.	581	532	650	615	638	712	822	822	9,180	1,176	(8,004)	836	7,848	9.89%	7,848	(15)
17	742 Rental of Equipment	43	41	50	47	49	55	67	63	704	90	(671)	64	602	0.76%	602	(15)
18	750 Transportation Expenses	(194)	(184)	(225)	(213)	(221)	(247)	(301)	(285)	(3,183)	(408)	3,031	(290)	(2,721)	-3.43%	(2,721)	(15)
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	2	(2)	0	2	0.00%	2	(15)
20	757 Insurance - General Liability	0	0	1	0	1	1	1	1	7	1	(7)	1	6	0.01%	6	(15)
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(1)	0	1	0.00%	1	(15)
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	2	(2)	0	2	0.00%	2	(15)
23	760 Advertising Expense	3	3	3	3	3	4	4	4	46	6	(43)	4	39	0.05%	39	(15)
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	(15)
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	(15)
26	770 Bad Debt Expense	(36)	(34)	(41)	(39)	(41)	(45)	(55)	(52)	(586)	(75)	558	(53)	(501)	-0.63%	(501)	(15)
27	775 Miscellaneous Expense	1,148	1,089	1,330	1,259	1,307	1,457	1,776	1,684	18,793	2,408	(17,898)	1,712	16,066	20.24%	16,066	(15)
28																	
29	TOTAL WATER O & M EXPENSES	5,674	5,382	6,572	6,221	6,458	7,199	8,778	8,320	92,868	11,900	(88,443)	8,461	79,390	100.00%	79,390	(15)
	775863 Service & Sundry Input	5,674	5,382	6,572	6,221	6,458	7,199	8,778	8,320	92,868	11,900	(88,443)	8,461	79,390			
	to be allocated to lines 1-27																

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Lake Suzy

Schedule: B-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	9,676	12,736	3,060	31.62%
2	603	Salaries & Wages - Officers, Exec.	0	1,380	1,380	-
3	604	Employee Pensions & Benefits	1,601	1,644	43	2.66%
4	610	Purchased Water	170,510	318,919	148,409	87.04%
5	615	Purchased Power	0	99	99	-
6	616	Fuel for Power Production	0	322	322	-
7	618	Chemicals	0	0	0	-
8	620	Materials & Supplies	19	636	617	3249.56%
9	631	Contractual Services - Engineering	0	1,304	1,304	-
10	632	Contractual Services - Accounting	2,006	478	(1,528)	-76.18%
11	633	Contractual Services - Legal	74	1,828	1,754	2370.62%
12	634	Contractual Services - Mgmt. Fees	19,191	12,621	(6,570)	-34.24%
13	635	Contractual Services - Testing	893	1,092	199	22.25%
14	636	Contractual Services - Other	13,510	14,205	695	5.15%
15	641	Rental of Building/Real Prop.	0	1,355	1,355	-
16	642	Rental of Equipment	0	104	104	-
17	650	Transportation Expenses	1,087	8,429	7,342	675.40%
18	656	Insurance - Vehicle	0	588	588	-
19	657	Insurance - General Liability	0	2,341	2,341	-
20	658	Insurance - Workman's Comp.	0	351	351	-
21	659	Insurance - Other	0	772	772	-
22	660	Advertising Expense	0	7	7	-
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	1,237	2,009	772	62.37%
26	675	Miscellaneous Expense	5,354	21,329	15,975	298.37%
27	TOTAL WATER O & M EXPENSES		225,158	404,547	179,389	79.67%
28		Total Customers (EOY)	487.0	807.5	320.5	65.81%
29		Consumer Price Index - U				11.38%
30		Growth Plus Inflation				84.69%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

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

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Lake Suzy

Schedule: B-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)
			Historical Year 2002	Test Year Adjusted 2007	Difference	% Difference
1	701	Salaries & Wages - Employees	20,519	52,554	32,035	156.13%
2	703	Salaries & Wages - Officers, Exec.	0	6,914	6,914	-
3	704	Employee Pensions & Benefits	3,413	4,296	883	25.88%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	7,493	15,250	7,757	103.52%
6	715	Purchased Power	18,206	26,867	8,661	47.57%
7	716	Fuel for Power Production	0	242	242	-
8	718	Chemicals	5,880	8,636	2,756	46.88%
9	720	Materials & Supplies	349	5,492	5,143	1473.62%
10	731	Contractual Services - Engineering	870	2,780	1,910	219.53%
11	732	Contractual Services - Accounting	1,929	223	(1,706)	-88.45%
12	733	Contractual Services - Legal	74	1,912	1,838	2483.56%
13	734	Contractual Services - Mgmt. Fees	21,756	6,045	(15,711)	-72.22%
14	735	Contractual Services - Testing	6,588	5,773	(815)	-12.38%
15	736	Contractual Services - Other	9,955	59,254	49,299	495.22%
16	741	Rental of Building/Real Prop.	0	22,132	22,132	-
17	742	Rental of Equipment	0	602	602	-
18	750	Transportation Expenses	2,240	1,521	(719)	-32.10%
19	756	Insurance - Vehicle	0	282	282	-
20	757	Insurance - General Liability	0	1,121	1,121	-
21	758	Insurance - Workman's Comp.	0	168	168	-
22	759	Insurance - Other	0	370	370	-
23	760	Advertising Expense	298	39	(259)	-86.92%
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	1,520	719	(801)	-52.69%
27	775	Miscellaneous Expense	0	(46,737)	(46,737)	-
28	TOTAL SEWER O & M EXPENSES		<u>101,090</u>	<u>176,454</u>	<u>75,364</u>	<u>74.55%</u>
29	Total Customers (EOY)		214.0	500.0	286.0	133.64%
30	Consumer Price Index - U					<u>11.38%</u>
31	Growth Plus Inflation					<u>160.24%</u>

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissior

Lake Suzy

Schedule: B-8 Supl

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

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

Contractual Services

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	23190Williams Testing	Oth-T&D-Maint	15,368	
12	23390ALL LOT BUSHHOGGING L	Oth-T&D-Maint	12,579	
13	26682Water Equipment Techn	Testing-Treat-Ops	8,648	
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

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

Schedule: B-10
 Page: 1 of 1
 Preparer: S Szczygiel

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2		Rutledge, Ecerria, Purnell & Hoffman	300.00	275,000	Legal		917
3	<u>Sub-Total Legal</u>			<u>275,000</u>			
4							
5	<u>Consulting & Other Experts</u>						
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations.	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrog. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000	Consulting	Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceschi	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	<u>Sub-Total Consulting</u>			<u>709,000</u>			
13							
14	<u>Aqua Services Employees Time</u>						
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00	30,000	Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00	45,000	Accounting		865
18	Aqua Services, Inc.	Guth, Nance	36.58	5,000	Accounting		137
19	Aqua Services, Inc.	Shank, David	72.00	5,000	Accounting		69
20	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		769
21	<u>Sub-Total Aqua Employees</u>			<u>190,000</u>			
22							
23	<u>Other</u>						
24	Travel, Lodging & Meals				25,000		
25	System Maps				40,000		
26	PSC Pre-Audit				10,000		
27							
28	FL PSC	FL PSC		9,000	Filing Fee		
29	Printer			75,000	Printing, mailing, copies		
30	Notice Requirement				3,400	Newspaper Notices	17 County Notices placed 2 times.
31	Customer Notices - Printing				3,000	Customer Notification	Notices send twice (1 per hearing)
32	Customer Notices - Postage & Mailing				20,700	Customer Notification	Notices send twice (1 per hearing)
33	Other				3,900		
34	<u>Sub-Total Other</u>			<u>190,000</u>			
35	Total			<u>1,364,000</u>			
36	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B) Water		(C) Sewer		(D)	(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount		
a	Amortization of Rate Case Expense:						
b	Total						
c		2.261%				1.080%	
d	Prior Unamortized Rate Case Expense		0				0
e	Subtotal Prior Cases		0				0
f							
g	Current rate Case Expense	2.261%	30,838			1.080%	14,737
h							
i	Total Projected Rate Case Expense		30,838				14,737
j							
k	Amortization Period in Years:						
l	Annual Amortization		7,709				3,684
m							
n	Method of Allocation Between Systems: (Provide Calculation)						

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

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

Schedule: B-11
 Page: 1 of 1
 Preparer: S Szczygiel

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

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

**Allocation of Expenses
Intercompany Expenses Per Books**

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: B-12

Page: 1 of 2

Preparer: S Szczygiel

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

(1) Line No.	(2) Acct. No.		(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees					#Custs	0	0	0		
2	603	703	Salaries & Wages - Officers, Exec.	1.45%	0.70%		2.14%	#Custs	203	98	300		14,011
3	604	704	Employee Pensions & Benefits	0.55%	0.79%		1.34%	#Custs	4,404	6,286	10,690		797,833
4	610	710	Purchased Water/Sewage Trtmnt						0	0	0		
5	615	715	Purchased Power						0	0	0		
6	616	716	Fuel for Purchased Power						0	0	0		
7	618	718	Chemicals						0	0	0		
8	620	720	Materials & Supplies						0	0	0		
9	631	731	Contractual Services - Engineering						0	0	0		
10	632	732	Contractual Services - Accounting	1.55%	0.73%		2.28%	#Custs	189	89	278		12,175
11	633	733	Contractual Services - Legal						0	0	0		
12	634	734	Contractual Services - Mgmt. Fees	1.50%	0.72%		2.22%	#Custs	12,426	5,923	18,349		828,223
13	635	735	Contractual Services - Testing						0	0	0		
14	636	736	Contractual Services - Other	1.50%	0.72%		2.22%	#Custs	6,002	2,861	8,864		400,015
15	641	741	Rental of Building/Real Prop.						0	0	0		
16	642	742	Rental of Equipment						0	0	0		
17	650	750	Transportation Expenses	1.50%	0.71%		2.21%	#Custs	8,899	4,242	13,140		593,365
18	656	756	Insurance - Vehicle	1.50%	0.71%		2.21%	#Custs	588	280	868		39,196
19	657	757	Insurance - General Liability	1.50%	0.71%		2.21%	#Custs	2,339	1,115	3,455		155,967
20	658	758	Insurance - Workman's Comp.	1.50%	0.71%		2.21%	#Custs	351	167	518		23,380
21	659	759	Insurance - Other	1.50%	0.71%		2.21%	#Custs	772	368	1,139		51,436
22	660	760	Advertising Expense						0	0	0		
23	666	766	Reg. Comm. Exp. - Rate Case Amorl						0	0	0		
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0	0		
25	670	770	Bad Debt Expense						0	0	0		
26	675	775	Miscellaneous Expense						0	0	0		

Allocation methodology is addressed in Appendix 1

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

Florida Public Service Commission

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

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

(1) Line No.	(2) Acct. No. Water Sewer		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
				(4) Water	(6) Sewer	(6) Other	(7) Total		(9) Water	(11) Sewer	(11) Other	(12) Total	
1	601	701	Salaries & Wages - Employees	0.64%	3.71%		4.35%	#Custs	6,420	37,177		43,597	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.64%	3.71%		4.35%	#Custs	1,177	6,816		7,994	183,603
3	604	704	Employee Pensions & Benefits	0.64%	3.71%		4.35%	#Custs	(221)	(1,278)		(1,499)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	0.64%	3.71%		4.35%	#Custs	99	572		671	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.64%	3.71%		4.35%	#Custs	156	903		1,059	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.64%	3.71%		4.35%	#Custs	(3)	(19)		(22)	(503)
11	633	733	Contractual Services - Legal	0.64%	3.71%		4.35%	#Custs	319	1,849		2,168	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.64%	3.71%		4.35%	#Custs	5	31		37	845
13	635	735	Contractual Services - Testing	0.64%	3.71%		4.35%	#Custs	12	68		79	1,820
14	636	736	Contractual Services - Other	0.64%	3.71%		4.35%	#Custs	2,059	11,925		13,984	321,204
15	641	741	Rental of Building/Real Prop.	0.64%	3.71%		4.35%	#Custs	1,355	7,848		9,203	211,386
16	642	742	Rental of Equipment	0.64%	3.71%		4.35%	#Custs	104	602		706	16,221
17	650	750	Transportation Expenses	0.64%	3.71%		4.35%	#Custs	(470)	(2,721)		(3,191)	(73,289)
18	656	756	Insurance - Vehicle	0.64%	3.69%		4.32%	#Custs	0	2		2	42
19	657	757	Insurance - General Liability	0.64%	3.72%		4.36%	#Custs	1	6		7	166
20	658	758	Insurance - Workman's Comp.	0.64%	3.70%		4.33%	#Custs	0	1		1	25
21	659	759	Insurance - Other	0.64%	3.70%		4.33%	#Custs	0	2		2	55
22	660	760	Advertising Expense	0.64%	3.71%		4.35%	#Custs	7	39		46	1,050
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0		0	-
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	0.64%	3.71%		4.35%	#Custs	(86)	(501)		(587)	(13,483)
26	675	775	Miscellaneous Expense	0.61%	3.50%		4.11%	#Custs	2,774	16,066		18,840	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Lake Suzy

Schedule: B-13

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical [X] Projected []

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

Line No.	(1) Account No. and Name	(2) (3) (4) (5) Historical Test Year 2007				(6)	(7) (8) Pro Forma Adjustments	
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful %		Depreciation Expense	U & U Expense
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	0	0	0	100.00%	0	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	304.2 Structures & Improvements	889	(60)	829	100.00%	829	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0	0
10	307.2 Wells & Springs	0	0	0	100.00%	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	6	0	6	100.00%	6	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
14	311.2 Pumping Equipment	25	(6)	18	100.00%	18	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	304.3 Structures & Improvements	0	0	0	100.00%	0	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0	0
20	320.3 Water Treatment Equipment	37	(20)	17	100.00%	17	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0	0
26	330.4 Distr. Reservoirs & Standpipes	309	(17)	291	100.00%	291	0	0
27	331.4 Transm. & Distribution Mains	15,999	(1,852)	14,147	100.00%	14,147	0	0
28	333.4 Services	607	(77)	531	100.00%	531	0	0
29	334.4 Meters & Meter Installations	4,843	(725)	4,118	100.00%	4,118	0	0
30	335.4 Hydrants	1,577	(177)	1,400	100.00%	1,400	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	0
32	339.4 Other Plant & Misc. Equipment	395	(79)	316	100.00%	316	0	0
33	GENERAL PLANT							
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5 Structures & Improvements	0	83	83	100.00%	83	0	0
36	340.5 Office Furniture & Equipment	411	0	411	100.00%	411	0	0
37	340.51 Computer Equipment	0	4,821	4,821	100.00%	4,821	729	729
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0	0
40	343.5 Tools, Shop & Garage Equipment	223	0	223	100.00%	223	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0
42	345.5 Power Operated Equipment	29	0	29	100.00%	29	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	25,350	1,892	27,242		27,242	729	729
48	Composite U&U Rate				100.00%			
49	(LESS) AMORTIZATION OF CIAC	(21,436)	(11,686)	(33,122)		(33,122)	0	0
50								
51	NET DEPRECIATION EXPENSE	3,914	(9,795)	(5,881)		(5,881)	729	729

Net Depreciation Expense - Sewer

Florida Public Service Commission

Lake Suzy

Schedule: B-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical [X] Projected []

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Historical Test Year 2007					Pro Forma Adjustments		
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful %	Expense	Depreciation Expense	U & U Expense	
1	INTANGIBLE PLANT								
2	351.1 Organization	0	0	0	100.00%	0	0	0	
3	352.1 Franchises	0	0	0	100.00%	0	0	0	
4	389.1 Other Plant & Misc. Equipment	75	0	75	100.00%	75	0	0	
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	0	
7	354.2 Structures & Improvements	152	(24)	128	100.00%	128	0	0	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0	
9	360.2 Collection Sewers - Force	1,996	(198)	1,798	100.00%	1,798	0	0	
10	361.2 Collection Sewers - Gravity	6,537	(726)	5,811	100.00%	5,811	0	0	
11	362.2 Special Collecting Structures	1,912	(142)	1,770	100.00%	1,770	0	0	
12	363.2 Services to Customers	2,206	(176)	2,030	100.00%	2,030	0	0	
13	364.2 Flow Measuring Devices	1,920	1,906	3,826	100.00%	3,826	0	0	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	0	
15	389.2 Other Plant & Misc. Equipment	110	0	110	100.00%	110	0	0	
16	SYSTEM PUMPING PLANT								
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	0	
18	354.3 Structures & Improvements	29	0	29	100.00%	29	0	0	
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	0	
20	370.3 Receiving Wells	2,291	(382)	1,910	100.00%	1,910	0	0	
21	371.3 Pumping Equipment	17,405	(2,908)	14,497	100.00%	14,497	0	0	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
23	TREATMENT AND DISPOSAL PLANT								
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	0	
25	354.4 Structures & Improvements	21,882	(3,401)	18,482	100.00%	18,482	0	0	
26	355.4 Power Generation Equipment	2,341	0	2,341	100.00%	2,341	0	0	
27	380.4 Treatment & Disposal Equipment	20,627	(3,446)	17,181	100.00%	17,181	0	0	
28	381.4 Plant Sewers	0	0	0	100.00%	0	0	0	
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	0	
30	389.4 Other Plant & Misc. Equipment	0	149	149	100.00%	149	0	0	
31	RECLAIMED WATER TREATMENT PLANT								
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	0	
33	354.5 Structures & Improvements	89	(14)	75	100.00%	75	0	0	
34	355.5 Power Generation Equipment	23	0	23	100.00%	23	0	0	
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	0	
37	380.5 Treatment & Disposal Equipment	25	(4)	21	100.00%	21	0	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6 Franchises	0	0	0	100.00%	0	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	0	
49	389.6 Other Plant & Misc. Equipment	45	0	45	100.00%	45	0	0	
50	GENERAL PLANT								
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	0	
52	354.7 Structures & Improvements	1,547	(272)	1,275	100.00%	1,275	0	0	
53	390.7 Office Furniture & Equipment	411	0	411	100.00%	411	0	0	
54	390.71 Computer Equipment	0	2,304	2,304	100.00%	2,304	349	349	
55	391.7 Transportation Equipment	10,239	(2)	10,237	100.00%	10,237	0	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	0	
57	393.7 Tools, Shop & Garage Equipment	1,071	(67)	1,004	100.00%	1,004	0	0	
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	0	
59	395.7 Power Operated Equipment	2,398	(400)	1,998	100.00%	1,998	0	0	
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	0	
61	397.7 Miscellaneous Equipment	0	21	21	100.00%	21	0	0	
62	398.7 Other Tangible Plant	3,542	0	3,542	100.00%	3,542	0	0	
63	TOTAL DEPRECIATION EXPENSE	98,875	(7,781)	91,093		91,093	349	349	
64	Composite U&U Rate				100.00%				
65	(LESS) AMORTIZATION OF CIAC	(68,091)	2,995	(65,096)		(65,096)	0	0	
66	NET DEPRECIATION EXPENSE	30,783	(4,786)	25,997		25,997	349	349	

Taxes Other Than Income

Florida Public Service Commission

Lake Suzy

Schedule: B-15

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.44%	(5) Other	(6) Total
Water						
1	Test Year Per Books	14,872	(1,089)	20,766		34,549
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(108)				(108)
5	Payroll & Property Tax Adjustments		2,360	0		2,360
6	Non-U&U Adjustment @ 0.00%			0		0
7	Total Test Year Adjustments	(108)	2,360	0	0	2,252
8	Adjusted Test Year	14,764	1,271	20,766	0	36,800
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		135			135
12	2007 Plant in Service Additions			1,362		1,362
13	Pro Forma Plant in Service Additions			144		144
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	135	1,507	0	1,641
16	Adjusted Pro Forma	14,764	1,406	22,272	0	38,442
17						
18	RAFTs Assoc. with Revenue Increase	12,040				12,040
19						
20	Total Pro Forma	26,803	1,406	22,272	0	50,481
Sewer						
21	Test Year Per Books	16,834	(484)	18,005		34,355
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(143)				(143)
25	Payroll & Property Tax Adjustments		2,693	0		2,693
26	Non-U&U Adjustment @ 0.00%			0		0
27	Total Test Year Adjustments	(143)	2,693	0	0	2,550
28	Adjusted Test Year	16,691	2,209	18,005	0	36,905
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		160			160
32	2007 Plant in Service Additions			(2,080)		(2,080)
33	Pro Forma Plant in Service Additions			69		69
34	Non-U&U Adjustment @ 0.00%			0		0
35	Total Pro Forma Adjustments	0	160	(2,011)	0	(1,851)
36	Adjusted Pro Forma	16,691	2,369	15,994	0	35,054
37						
38	RAFTs Assoc. with Revenue Increase	(2,260)				(2,260)
39						
40	Total Pro Forma	14,431	2,369	15,994	0	32,794

Recap Schedules: B-1, B-2

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

**Lake Suzy
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Reconciliation of Total Income Tax Provision	C-1	75
State and Federal Income Tax Calculation	C-2	76
Schedule of Interest in Tax Expense Calculation	C-3	77
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Deferred Income Tax Expense	C-5	80
Accumulated Deferred Income Taxes	C-6	81
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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-1

Page: 1 of 1

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma	Supporting Schedules
Water							
1	Current Tax Expense	(19,157)	(30,621)	(49,778)	(42,424)	(92,203)	C-2
2	Deferred Income Tax Expense	0	6,373	6,373	0	6,373	C-5
3	ITC Realized This Year	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	Total Income Tax Expense	(19,157)	(24,249)	(43,406)	(42,424)	(85,830)	
Sewer							
7	Current Tax Expense	17,665	14,089	31,754	(2,186)	29,567	C-2
8	Deferred Income Tax Expense	0	14,289	14,289	0	14,289	C-5
9	ITC Realized This Year	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	Total Income Tax Expense	17,665	28,378	46,043	(2,186)	43,856	

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) (3) (4) (5) (6)				(7) (8) (9) (10) (11) (12)						
		Water				Sewer						
		Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	(49,663)	(57,725)	(107,387)	(109,366)	(216,753)	45,794	85,751	131,545	(5,375)	126,170	B-1, B-2
2	Less: Interest Charges	0	(5,136)	(5,136)	(613)	(5,749)	0	(12,186)	(12,186)	(293)	(12,479)	C-3
3												
4	Taxable Income	(49,663)	(62,861)	(112,523)	(109,978)	(222,502)	45,794	73,565	119,359	(5,668)	113,691	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	16,520	16,520	0	16,520	-	37,042	37,042	0	37,042	C-5
9	Total Schedule M Adjustments	0	16,520	16,520	0	16,520	0	37,042	37,042	0	37,042	
10												
11	Taxable Income Before State Taxes	(49,663)	(79,381)	(129,043)	(109,978)	(239,022)	45,794	36,523	82,317	(5,668)	76,649	
12												
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
14	State Income Taxes	(2,731)	(4,366)	(7,097)	(6,049)	(13,146)	2,519	2,009	4,527	(312)	4,216	
15												
16	Federal Taxable Income	(46,931)	(75,015)	(121,946)	(103,930)	(225,876)	43,276	34,514	77,790	(5,356)	72,433	
17												
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
19	Federal Income Taxes	(16,426)	(26,255)	(42,681)	(36,375)	(79,056)	15,146	12,080	27,226	(1,875)	25,352	
20												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	C-7
22												
23	Current Federal Income Taxes	(16,426)	(26,255)	(42,681)	(36,375)	(79,056)	15,146	12,080	27,226	(1,875)	25,352	
24												
25	Summary:											
26	Current State Income Tax	(2,731)	(4,366)	(7,097)	(6,049)	(13,146)	2,519	2,009	4,527	(312)	4,216	
27	Current Federal Income Tax	(16,426)	(26,255)	(42,681)	(36,375)	(79,056)	15,146	12,080	27,226	(1,875)	25,352	
28												
29	Total Current Income Tax Expense (To C-1)	(19,157)	(30,621)	(49,778)	(42,424)	(92,203)	17,665	14,089	31,754	(2,186)	29,567	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

Schedule: C-3
 Page: 1 of 2
 Preparer: W Jerdon

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

Line No.	(1) Description	(2) Water			(4)	(5) Sewer			(8) Supporting Schedules
		(3) 2007 Per Books	(3) 2007 Adjustments	(3) 2007 Adjusted		(5) 2007 Per Books	(5) 2007 Adjustments	(5) 2007 Adjusted	
1	Interest on Long-Term Debt	0	4,765	4,765	Note*	0	12,009	12,009	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	371	371		0	177	177	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	5,136	5,136		0	12,186	12,186	

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)		290,333		728,731
Weighted Cost of Long Term Debt (D-1)	1.64%	4,765	1.65%	12,009
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		4,765		12,009

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Lake Suzy
 Docket No. 080121-WS
 Pro Forma
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		2007 Adjusted	Water Pro Forma Adjustments	Pro Forma Adjusted	2007 Adjusted	Sewer Pro Forma Adjustments	Pro Forma Adjusted	
1	Interest on Long-Term Debt	4,765	613	5,378	12,009	293	12,301	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	0	(0)	0	Note*
4	Other Interest Expense	371	0	371	177	0	177	
5	Less: AFUDC	0	0	0	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	<u>5,136</u>	<u>613</u>	<u>5,749</u>	<u>12,186</u>	<u>293</u>	<u>12,479</u>	

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

* Note: Calculations for utility adjusted interest:

	Water	Sewer
Rate Base (Sch. A-1, A-2)	322,184	743,952
Weighted Cost of Long Term Debt (D-1)	1.67% 5,378	1.65% 12,301
Weighted Cost of Short Term Debt (D-1)	0.00% 0	0.00% 0
Adjusted Interest on Debt	5,378	12,301

Book/Tax Differences - Permanent

Florida Public Service Commission

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

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

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

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

Deferred Income Tax Expense

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-5

Page: 1 of 1

Preparer: W Jerdon

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			Sewer			Supporting Schedules
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted		
1	Timing Differences (Tax Expense								
2	Higher (Lower) than Book Expense):								
3	Tax Depreciation & Amortization	3,914	6,725	10,639	30,783	32,256	63,039		
4	Book Depreciation & Amortization	3,914	(9,795)	(5,881)	30,783	(4,786)	25,997	B-13,14	
5									
6	Depreciation Difference	0	16,520	16,520	0	37,042	37,042		
7									
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	0	0	0	0	0		
10	All Other	0	0	0	0	0	0		
11									
12	Total Timing Differences (To C-2)	0	16,520	16,520	0	37,042	37,042		
13									
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
15	State Deferred Taxes	0	909	909	0	2,037	2,037		
16									
17	Timing Differences for Federal Taxes	0	15,611	15,611	0	35,005	35,005		
18									
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
20	Federal Deferred Taxes	0	5,464	5,464	0	12,252	12,252		
21									
22	Total Deferred Taxes (to C-1)	0	6,373	6,373	0	14,289	14,289		

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-6

Page: 1 of 3

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(5) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(6) State	(6) Federal	(7) Total	(9) State	(9) Federal	(10) Total
WATER										
1	2003	0	36,410	36,410				0	36,410	36,410
2	2004	0	0	0				0	0	0
3	2005	0	0	0				0	0	0
4	2006	4,751	28,470	33,221				4,751	28,470	33,221
5	2007	5,663	33,935	39,598				5,663	33,935	39,598
SEWER										
6	2003	0	101,462	101,462				0	101,462	101,462
7	2004	0	0	0				0	0	0
8	2005	0	0	0				0	0	0
9	2006	13,487	80,826	94,313				13,487	80,826	94,313
10	2007	15,531	93,080	108,611				15,531	93,080	108,611

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Lake Suzy

Schedule: C-6

Docket No. 080121-WS

Page: 2 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28306 Deferred State Tax Liability		(4) Ending Balance
			Current Year Change		
WATER					
1	2003	0	0		0
2	2004	0	0		0
3	2005	0	0		0
4	2006	0	4,751		4,751
5	2007	4,751	912		5,663
SEWER					
6	2003	0	0		0
7	2004	0	0		0
8	2005	0	0		0
9	2006	0	13,487		13,487
10	2007	13,487	2,044		15,531

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Lake Suzy

Schedule: C-6

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Line No.	Year	(1)	(2)	(3)	(4)
		Account No. 28305 Deferred Federal Tax Liability			
		Beginning Balance	Current Year Change	Ending Balance	
WATER					
1	2003	0	36,410	36,410	
2	2004	36,410	(36,410)	0	
3	2005	0	0	0	
4	2006	0	28,470	28,470	
5	2007	28,470	5,465	33,935	
SEWER					
6	2003	0	101,462	101,462	
7	2004	101,462	(101,462)	0	
8	2005	0	0	0	
9	2006	0	80,826	80,826	
10	2007	80,826	12,254	93,080	

Investment Tax Credits - Analysis

Florida Public Service Commission

Lake Suzy

Schedule: C-7

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Lake Suzy

Schedule: C-7

Docket No. 080121-WS

Page: 2 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

Investment Tax Credits - Company Policies**Florida Public Service Commission****Lake Suzy**

Schedule: C-7

Docket No. 080121-WS

Page: 3 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

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

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

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

NONE

Parent's Debt Information

Florida Public Service Commission

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

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

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

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

Parent Debt Adjustment Calculation

8	Weighted Cost of Parent's Debt (Line 1 & 2, col. 5)		0			From B-1
9	Effective consolidated tax rate					
10	Parent's Tax Deduction on Debt Interest		0			
Water						
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment (to C-1) Allocation to subsidiary at		0			A-17
Sewer						
13	Equity of Subsidiary					D-1
14	Parent Debt Adjustment (to C-1) (to C-1) Allocation to subsidiary at		0			A-17

Note

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

Income Tax Returns**Florida Public Service Commission****Lake Suzy**

Schedule: C-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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****Lake Suzy**

Schedule: C-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

**Lake Suzy
CAPITAL SCHEDULES**

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



Schedule of Requested Cost of Capital

13 Month Average balance

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 2

Preparer: S Anzaldo

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To 2007 Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	93,384	32.16%	5.10%	1.64%	4,765	D-2, D-5
2 Short-Term Debt	0	0.00%		0.00%	0	D-2
3 Preferred Stock	0	0.00%		0.00%	0	D-2
4 Common Stock	154,360	53.17%	10.25%	5.45%	15,818	D-2
5 Customer Deposits	6,180	2.13%	6.00%	0.13%	371	D-2
6 Accumulated Deferred Income Taxes	36,410	12.54%	0.00%	0.00%	0	D-2
7 Total	<u>290,333</u>	<u>100.00%</u>		<u>7.22%</u>	<u>20,954</u>	
SEWER						
8 Long-Term Debt	235,328	32.29%	5.10%	1.65%	12,009	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	388,988	53.38%	10.25%	5.47%	39,861	D-2
12 Customer Deposits	2,953	0.41%	6.00%	0.02%	177	D-2
13 Accumulated Deferred Income Taxes	101,462	13.92%	0.00%	0.00%	0	D-2
14 Total	<u>728,731</u>	<u>100.00%</u>		<u>7.14%</u>	<u>52,047</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Lake Suzy

Docket No. 080121-WS

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 2

Preparer: S Anzaldo

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

Line No.	(1) Class of Capital	(2) Reconciled To Pro Forma Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
WATER							
1	Long-Term Debt	105,390	32.71%	5.10%	1.67%	5,378	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	174,205	54.07%	10.25%	5.54%	17,851	D-2
5	Customer Deposits	6,180	1.92%	6.00%	0.12%	371	D-2
6	Accumulated Deferred Income Taxes	36,410	11.30%	0.00%	0.00%	0	D-2
7	Total	<u>322,184</u>	<u>100.00%</u>		<u>7.33%</u>	<u>23,600</u>	
SEWER							
8	Long-Term Debt	241,065	32.40%	5.10%	1.65%	12,301	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	398,471	53.56%	10.25%	5.49%	40,833	D-2
12	Customer Deposits	2,953	0.40%	6.00%	0.02%	177	D-2
13	Accumulated Deferred Income Taxes	101,462	13.64%	0.00%	0.00%	0	D-2
14	Total	<u>743,952</u>	<u>100.00%</u>		<u>7.17%</u>	<u>53,311</u>	

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-2

Page: 1 of 1

Preparer: S Anzaldo

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No. Class of Capital	Balance 12/31/2006	Balance 12/31/2007	13 Mo Average†	Reconciliation Adjustments Pro rata *	Reconciled To 2007 Rate Base	Reconciled To Pro Forma Rate Base	Supporting Schedules
Water							
1 Long-Term Debt	73,364	132,785	93,384		93,384	105,390	D-5
2 Short-Term Debt	0	0	0		0	0	D-4
3 Preferred Stock	0	0	0		0	0	D-3
4 Common Stock	121,268	219,488	154,360		154,360	174,205	
5 Customer Deposits	5,821	6,565	6,180		6,180	6,180	D-7
6 Accumulated Deferred Income Taxes	33,221	39,598	36,410		36,410	36,410	C-6
7 Total	<u>233,674</u>	<u>398,436</u>	<u>290,333</u>	<u>0</u>	<u>290,333</u>	<u>322,184</u>	A-1
Sewer							
8 Long-Term Debt	212,545	186,589	235,328		235,328	241,065	D-5
9 Short-Term Debt	0	0	0		0	0	D-4
10 Preferred Stock	0	0	0		0	0	D-3
11 Common Stock	351,328	308,425	388,988		388,988	398,471	
12 Customer Deposits	2,781	3,137	2,953		2,953	2,953	D-7
13 Accumulated Deferred Income Taxes	94,313	108,611	101,462		101,462	101,462	C-6
14 Total	<u>660,968</u>	<u>606,762</u>	<u>728,731</u>	<u>0</u>	<u>728,731</u>	<u>743,952</u>	A-2

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

* List corresponding adjustments to rate base below:

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

Preferred Stock Outstanding

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Utility[X] or Parent[X]

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

Line No.	Description, Coupon Rate	Years of Life	Issue Date	Restrictions	Face Value	Outstanding	Principal Amt Sold	Premium on	(Discount) or	Issuing Exp.	Associated	Issuing Exp.	Associated	Net Proceed	Rate (Contract	Dollar Divd.	Effective	Cost Rate
1		(1)						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			

There is no Preferred Stock for this subsidiary nor its parent

Florida Public Service Commission

Schedule: D-3

Page: 1 of 1

Preparer: S Anzaldo

Cost of Short-Term Debt

Florida Public Service Commission

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

Schedule: D-4
 Page: 1 of 1
 Preparer: S Anzaldo

Utility [X] or Parent [X]

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

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

Cost of Long-Term Debt

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-5

Page: 1 of 2

Preparer: S Anzaldo

Utility [X] or Parent []

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

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

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

Florida Public Service Commission

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

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

Utility [] or Parent [X]

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

Line No.	Description, Years of Life, Coupon Rate	(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Issue Date	Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc.(Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Interest Cost (Coupon Rate) x Col(4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/(4)-(6)-(7))		
2006															
1	Unsecured Note - 10 years	6.00%	10/31/2006	10/31/2016	20,501,000	20,501,000	-	-	-	-	-	-	1,230,060	1,230,060	6.00%
2															
3															
4	2007														
5	Unsecured Note - 7 years	4.87%	07/31/2003	07/31/2010	27,000,000	3,135,582	-	-	-	-	-	-	152,703	152,703	4.87%
6	Unsecured Note - 10 years	4.87%	07/31/2003	07/31/2013	21,600,000	2,508,465	-	-	-	-	-	-	122,162	122,162	4.87%
7	Unsecured Note - 11 years	4.87%	07/31/2003	07/31/2014	27,000,000	3,135,582	-	-	-	-	-	-	152,703	152,703	4.87%
8	Unsecured Note - 13 years	4.87%	07/31/2003	07/31/2016	10,800,000	1,254,233	-	-	-	-	-	-	61,081	61,081	4.87%
9	Unsecured Note - 14 years	4.87%	07/31/2003	07/31/2017	10,800,000	1,254,233	-	-	-	-	-	-	61,081	61,081	4.87%
10	Unsecured Note - 15 years	4.87%	07/31/2003	07/31/2018	10,800,000	1,254,233	-	-	-	-	-	-	61,081	61,081	4.87%
11	Unsecured Note - 17 years	4.87%	07/31/2003	07/31/2020	16,200,000	1,881,349	-	-	-	-	-	-	91,622	91,622	4.87%
12	Unsecured Note - 20 years	4.87%	07/31/2003	07/31/2023	10,800,000	1,254,233	-	-	-	-	-	-	61,081	61,081	4.87%
13	Unsecured Note - 10 years	5.01%	02/03/2005	02/03/2015	18,000,000	2,090,388	-	-	-	-	-	-	104,728	104,728	5.01%
14	Unsecured Note - 15 years	5.20%	02/03/2005	02/03/2020	12,000,000	1,393,592	-	-	-	-	-	-	72,467	72,467	5.20%
15	Unsecured Note - 15 years	5.63%	02/28/2007	02/28/2022	15,000,000	1,741,990	-	-	-	-	-	-	98,074	98,074	5.63%
16	Unsecured Note - 30 years	5.83%	02/28/2007	02/28/2037	15,000,000	1,741,990	-	-	-	-	-	-	101,558	101,558	5.83%
17	Unsecured Note - 12 years	5.54%	12/27/2006	12/27/2018	30,000,000	3,490,254	-	-	-	-	-	-	193,360	193,360	5.54%
18	2007 12 Month Total					26,136,124	-	-	-	-	-	-	1,333,702	1,333,702	5.10%
19															
20	13 Month Average (from A-19)					22,517,338	-	-	-	-	-	-	**	**	**

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

\$208,427

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

\$1,293,801

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

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

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

Utility or Parent

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

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

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

Cost of Variable Rate Long-Term Debt

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

Florida Public Service Commission

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

Utility [] or Parent [X]

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

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

Schedule of Customer Deposits

Florida Public Service Commission

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

Schedule: D-7
 Page: 1 of 1
 Preparer: S Anzaldo

Utility [X] or Parent []

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	8,279	323	0	8,602
2	Jan-07	8,602	0	0	8,602
3	Feb-07	8,602	100	0	8,702
4	Mar-07	8,702	200	0	8,902
5	Apr-07	8,902	100	0	9,002
6	May-07	9,002	100	0	9,102
7	Jun-07	9,102	30	(100)	9,032
8	Jul-07	9,032	200	0	9,232
9	Aug-07	9,232	0	0	9,232
10	Sep-07	9,232	110	0	9,342
11	Oct-07	9,342	230	0	9,572
12	Nov-07	9,572	130	0	9,702
13	Dec-07	9,702	0	0	9,702
14	Average				<u>9,133</u>
15					
16		Water Allocated at		68%	<u>6,180</u>
17					
18		Sewer Allocated at		32%	<u>2,953</u>

**Lake Suzy
RATES SCHEDULES**

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Rate Schedule - Water

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	5/8" X 3/4"	10.01	10.01	10.01	14.42	10.01	21.92
3	3/4"	15.04	15.04	15.04	21.66	15.04	32.89
4	1"	25.05	25.05	25.05	36.08	25.05	54.81
5	1-1/2"	50.12	50.12	50.12	72.19	50.12	109.62
6	2"	80.17	80.17	80.17	115.48	80.17	175.39
7	3"	160.35	160.35	160.35	230.97	160.35	350.79
8	4"	250.56	250.56	250.56	360.91	250.56	548.10
9	6"	501.12	501.12	501.12	721.81	501.12	1,096.21
10	8"	-	-	-	-	-	1,753.93
11	10"	-	-	-	-	-	2,521.28
12	Gallorage						
13	Block 1, 0-5,000	6.42	6.42	6.42	9.25	6.42	3.80
14	Block 2, 5,000-10,000	6.42	-	6.42	9.25	6.42	4.76
15	Block 3, >10,000	6.42	-	6.42	9.25	6.42	4.76
16							
17	Commercial						
18	5/8" X 3/4"	10.01	10.01	10.01	14.42	10.01	21.92
19	3/4"	15.04	15.04	15.04	21.66	15.04	32.89
20	1"	25.05	25.05	25.05	36.08	25.05	54.81
21	1-1/2"	50.12	50.12	50.12	72.19	50.12	109.62
22	2"	80.17	80.17	80.17	115.48	80.17	175.39
23	3"	160.35	160.35	160.35	230.97	160.35	350.79
24	4"	250.56	250.56	250.56	360.91	250.56	548.10
25	6"	501.12	501.12	501.12	721.81	501.12	1,096.21
26	8"	-	-	-	-	-	1,753.93
27	10"	-	-	-	-	-	2,521.28
28	Gallorage charge	6.42	6.42	6.42	9.25	6.42	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	10.01	10.01	10.01	14.42	10.01	21.92
34	3/4"	15.04	15.04	15.04	21.66	15.04	32.89
35	1"	25.05	25.05	25.05	36.08	25.05	54.81
36	1-1/2"	50.12	50.12	50.12	72.19	50.12	109.62
37	2"	80.17	80.17	80.17	115.48	80.17	175.39
38	3"	160.35	160.35	160.35	230.97	160.35	350.79
39	4"	250.56	250.56	250.56	360.91	250.56	548.10
40	6"	501.12	501.12	501.12	721.81	501.12	1,096.21
41	8"	-	-	-	-	-	1,753.93
42	10"	-	-	-	-	-	2,521.28
43	Gallorage charge	6.42	6.42	6.42	9.25	6.42	3.80
44							
45	Fire Protection						
46	2"	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	All Meter Sizes	29.68	29.68	29.68	24.51	29.68	45.26
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	8.78	8.78	8.78	7.25	8.78	8.73
14							
15							
16	Commercial						
17	5/8" X 3/4"	29.68	29.68	29.68	24.51	29.68	45.26
18	3/4"	44.51	44.51	44.51	36.76	44.51	67.89
19	1"	74.19	74.19	74.19	61.27	74.19	113.14
20	1-1/2"	148.36	148.36	148.36	122.51	148.36	226.29
21	2"	237.38	237.38	237.38	196.03	237.38	362.06
22	3"	474.74	474.74	474.74	392.04	474.74	724.12
23	4"	741.79	741.79	741.79	612.56	741.79	1,131.44
24	6"	1,483.59	1,483.59	1,483.59	1,225.14	1,483.59	2,262.89
25	8"	-	-	-	-	-	3,620.62
26	10"	-	-	-	-	-	5,204.65
27	Gallage charge	10.55	10.55	10.55	8.71	10.55	10.48
28							
29	Multi-Family						
30	5/8" X 3/4"	29.68	29.68	29.68	24.51	29.68	45.26
31	3/4"	44.51	44.51	44.51	36.76	44.51	67.89
32	1"	74.19	74.19	74.19	61.27	74.19	113.14
33	1-1/2"	148.36	148.36	148.36	122.51	148.36	226.29
34	2"	237.38	237.38	237.38	196.03	237.38	362.06
35	3"	474.74	474.74	474.74	392.04	474.74	724.12
36	4"	741.79	741.79	741.79	612.56	741.79	1,131.44
37	6"	1,483.59	1,483.59	1,483.59	1,225.14	1,483.59	2,262.89
38	8"	-	-	-	-	-	3,620.62
39	10"	-	-	-	-	-	5,204.65
40	Gallage charge	10.55	10.55	10.55	8.71	10.55	10.48
41							
42	Flat Rate						
43	Resid'l Wastewater Only (RWO)	-	-	-	-	-	112.65
44	Com'l. Wastewater Only	-	-	-	-	-	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

Schedule: E-2w
 Page: 1 of 4
 Preparer: G Prettyman

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Class/Meter Size	Number Bills	Consumption in 1,000 gal.	Effctv. Test Year Rate	Test Year Revenue	Rate Prior to Filing	Repressed Gallons	Proposed Rate	Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	5,256	23,124	10.01	52,613	10.01	NA	21.92	115,212
3	3/4"	0	0	-	0	15.04	NA	32.89	0
4	1"	12	38	25.05	301	25.05	NA	54.81	658
5	1-1/2"	0	0	-	0	50.12	NA	109.62	0
6	2"	0	0	-	0	80.17	NA	175.39	0
7	3"	0	0	-	0	160.35	NA	350.79	0
8	4"	0	0	-	0	250.56	NA	548.10	0
9	Gallonge								
10	Block 1, 0-5,000		15,308	6.42	98,276	6.42	15,308	3.80	58,170
11	Block 2, 5,000-10,000		3,326	6.42	21,351	6.42	3,326	4.76	15,830
12	Block 3, >10,000		4,528	6.42	29,070	6.42	4,528	4.76	21,553
13	Total Residential	<u>5,268</u>	<u>23,162</u>		<u>201,610</u>		<u>23,162</u>		<u>211,422</u>
14	Average Bill				<u>38.27</u>				<u>40.13</u>
15									
16	Commercial								
17	5/8" X 3/4"	144	1,538	10.01	1,441	10.01	NA	21.92	3,156
18	3/4"	0	0	-	0	15.04	NA	32.89	0
19	1"	60	811	25.05	1,503	25.05	NA	54.81	3,289
20	1-1/2"	432	6,270	50.12	21,652	50.12	NA	109.62	47,356
21	2"	120	5,625	80.17	9,620	80.17	NA	175.39	21,047
22	3"	0	0	-	0	160.35	NA	350.79	0
23	4"	0	0	-	0	250.56	NA	548.10	0
24	8"	0	0	-	0	-	NA	1,753.93	0
25	Gallonge		14,243	6.42	91,443	6.42	14,243	3.80	54,125
26									
27									
28	Total Commercial	<u>756</u>	<u>14,243</u>		<u>125,659</u>		<u>14,243</u>		<u>128,973</u>
29	Average Bill				<u>166.22</u>				<u>170.60</u>
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	10.01	NA	21.92	0
33	3/4"	0	0	-	0	15.04	NA	32.89	0
34	1"	0	0	-	0	25.05	NA	54.81	0
35	1-1/2"	0	0	-	0	50.12	NA	109.62	0
36	2"	0	0	-	0	80.17	NA	175.39	0
37	3"	0	0	-	0	160.35	NA	350.79	0
38	4"	0	0	-	0	250.56	NA	548.10	0
39									
40	Gallonge		0	-	0	6.42	0	3.80	0
41									
42									
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
44	Average Bill				<u>-</u>				<u>-</u>
45									
46	Fire Protection								
47	2"	0	NA	-	0	-	NA	5.92	0
48	3"	0	NA	-	0	-	NA	11.84	0
49	4"	0	NA	-	0	-	NA	18.51	0
50	6"	0	NA	-	0	-	NA	37.01	0
51	8"	0	NA	-	0	-	NA	59.22	0
52	10"	0	NA	-	0	-	NA	85.13	0
53									
54									
55									
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>NA</u>		<u>0</u>
57	Average Bill				<u>-</u>				<u>-</u>
58									
59	Subtotal				<u>327,269</u>				<u>340,395</u>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				810				2,630
63	Total Revenue				<u>328,079</u>				<u>343,025</u>
64	Booked Revenue				<u>330,478</u>				<u>343,025</u>
65	Difference				(2,399)	-0.7%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Suzy

Schedule: E-2w

Docket No. 080121-WS

Page: 2 of 4

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

Preparer: G Prettyman

Water or Sewer

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	1,928	8,842	10.01	19,299
3	3/4"	0	0	15.04	0
4	1"	4	12	25.05	100
5	1-1/2"	0	0	50.12	0
6	2"	0	0	80.17	0
7	3"	0	0	160.35	0
8	4"	0	0	250.56	0
9	Gallonge				
10	Block 1		6,062	6.42	38,916
11	Block 2		1,203	6.42	7,721
12	Block 3		1,589	6.42	10,204
13	Total Residential	1,932	8,854		76,240
14	Average Bill				39.46
15					
16	Commercial				
17	5/8" X 3/4"	52	699	10.01	521
18	3/4"	0	0	15.04	0
19	1"	20	282	25.05	501
20	1-1/2"	144	3,060	50.12	7,217
21	2"	48	2,622	80.17	3,848
22	3"	0	0	160.35	0
23	4"	0	0	250.56	0
24	8"	0	0	-	0
25	Gallonge		6,661	6.42	42,766
26					
27					
28	Total Commercial	264	6,661		54,853
29	Average Bill				207.77
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	10.01	0
33	3/4"	0	0	15.04	0
34	1"	0	0	25.05	0
35	1-1/2"	0	0	50.12	0
36	2"	0	0	80.17	0
37	3"	0	0	160.35	0
38	4"	0	0	250.56	0
39					
40	Gallonge		0	6.42	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	-	0
48	2"	0	NA	-	0
49	3"	0	NA	-	0
50	4"	0	NA	-	0
51	6"	0	NA	-	0
52	8"	0	NA	-	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	Subtotal				131,093

Lake Suzy
 Docket No. 080121-WS
 Schedule Period: 5/1/07 - 8/31/07 (Interim Rates)
 Water [X] or Sewer []

Schedule: E-2w
 Page: 3 of 4
 Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	1,574	7,241	10.01	15,756	10.01	15,756	0
3	3/4"	0	0	15.04	0	15.04	0	0
4	1"	4	14	25.05	100	25.05	100	0
5	1-1/2"	0	0	50.12	0	50.12	0	0
6	2"	0	0	80.17	0	80.17	0	0
7	3"	0	0	160.35	0	160.35	0	0
8	4"	0	0	250.56	0	250.56	0	0
9	Gallonge							
10	Block 1		4,369	6.42	28,046	6.42	28,046	0
11	Block 2		1,184	6.42	7,599	6.42	7,599	0
12	Block 3		1,702	6.42	10,929	6.42	10,929	0
13	Total Residential	<u>1,578</u>	<u>7,255</u>		<u>62,430</u>		<u>62,430</u>	<u>0</u>
14	Average Bill				<u>39.56</u>		<u>39.56</u>	
15								
16	Commercial							
17	5/8" X 3/4"	46	526	10.01	460	10.01	460	0
18	3/4"	0	0	15.04	0	15.04	0	0
19	1"	20	273	25.05	501	25.05	501	0
20	1-1/2"	144	1,465	50.12	7,217	50.12	7,217	0
21	2"	40	1,594	80.17	3,207	80.17	3,207	0
22	3"	0	0	160.35	0	160.35	0	0
23	4"	0	0	250.56	0	250.56	0	0
24	8"	0	0	-	0	-	0	0
25	Gallonge		3,858	6.42	24,770	6.42	24,770	0
26								
27								
28	Total Commercial	<u>250</u>	<u>3,858</u>		<u>36,156</u>		<u>36,156</u>	<u>0</u>
29	Average Bill				<u>144.62</u>		<u>144.62</u>	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	10.01	0	10.01	0	0
33	3/4"	0	0	15.04	0	15.04	0	0
34	1"	0	0	25.05	0	25.05	0	0
35	1-1/2"	0	0	50.12	0	50.12	0	0
36	2"	0	0	80.17	0	80.17	0	0
37	3"	0	0	160.35	0	160.35	0	0
38	4"	0	0	250.56	0	250.56	0	0
39								
40	Gallonge		0	6.42	0	6.42	0	0
41								
42								
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
44	Average Bill				-		-	
45								
46	Fire Protection							
47	1"	0	NA	-	0	-	0	0
48	2"	0	NA	-	0	-	0	0
49	3"	0	NA	-	0	-	0	0
50	4"	0	NA	-	0	-	0	0
51	6"	0	NA	-	0	-	0	0
52	8"	0	NA	-	0	-	0	0
53								
54								
55								
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>0</u>	<u>0</u>
57	Average Bill				-		-	
58								
59	Subtotal				<u>98,586</u>		<u>98,586</u>	<u>0</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Suzy

Schedule: E-2w

Docket No. 080121-WS

Page: 4 of 4

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

Preparer: G Prettyman

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	1,754	7,041	10.01	17,558
3	3/4"	0	0	15.04	0
4	1"	4	12	25.05	100
5	1-1/2"	0	0	50.12	0
6	2"	0	0	80.17	0
7	3"	0	0	160.35	0
8	4"	0	0	250.56	0
9	Gallorage				
10	Block 1		4,878	6.42	31,314
11	Block 2		940	6.42	6,032
12	Block 3		1,236	6.42	7,936
13	Total Residential	<u>1,758</u>	<u>7,053</u>		<u>62,939</u>
14	Average Bill				<u>35.80</u>
15					
16	Commerical				
17	5/8" X 3/4"	46	314	10.01	460
18	3/4"	0	0	15.04	0
19	1"	20	256	25.05	501
20	1-1/2"	144	1,745	50.12	7,217
21	2"	32	1,409	80.17	2,565
22	3"	0	0	160.35	0
23	4"	0	0	250.56	0
24	8"	0	0	-	0
25	Gallorage		3,724	6.42	23,907
26					
27					
28	Total Commercial	<u>242</u>	<u>3,724</u>		<u>34,651</u>
29	Average Bill				<u>143.19</u>
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	10.01	0
33	3/4"	0	0	15.04	0
34	1"	0	0	25.05	0
35	1-1/2"	0	0	50.12	0
36	2"	0	0	80.17	0
37	3"	0	0	160.35	0
38	4"	0	0	250.56	0
39					
40	Gallorage		0	6.42	0
41					
42					
43	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				<u>-</u>
45					
46	Fire Protection				
47	1"	0	NA	-	0
48	2"	0	NA	-	0
49	3"	0	NA	-	0
50	4"	0	NA	-	0
51	6"	0	NA	-	0
52	8"	0	NA	-	0
53					
54					
55					
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>
57	Average Bill				<u>-</u>
58					
59	Subtotal				<u>97,590</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Suzy

Schedule: E-2s

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	2,220	9,168	29.68	65,890	29.68		45.26	100,477
3	3/4"	0	0	-	0	29.68		45.26	0
4	1"	24	504	29.68	712	29.68		45.26	1,086
5	1-1/2"	0	0	-	0	29.68		45.26	0
6	2"	0	0	-	0	29.68		45.26	0
7	3"	0	0	-	0	29.68		45.26	0
8	4"	0	0	-	0	29.68		45.26	0
9	Gallonage cap (gallons)		6,000				6,000		
10	Capped Usage	-	7,261	8.78	63,752	8.78	7,261	8.73	63,389
11	Usage Above Cap	-	2,411				2,411		
12									
13	Total Residential	2,244	9,672		130,354		9,672		164,952
14	Average Bill				58.09				73.51
15									
16	Commercial								
17	5/8" X 3/4"	108	550	29.68	3,205	29.68		45.26	4,888
18	3/4"	0	0	-	0	44.51		67.89	0
19	1"	36	683	74.19	2,671	74.19		113.14	4,073
20	1-1/2"	420	6,241	148.36	62,311	148.36		226.29	95,042
21	2"	144	5,625	237.38	34,183	237.38		362.06	52,137
22	3"	0	0	-	0	474.74		724.12	0
23	4"	0	0	-	0	741.79		1,131.44	0
24									
25	Gallonage	-	13,097	10.55	138,178	10.55	13,097	10.48	137,261
26									
27									
28	Total Commercial	708	13,097		240,548		13,097		293,400
29	Average Bill				339.76				414.41
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	29.68		45.26	0
33	3/4"	0	0	-	0	44.51		67.89	0
34	1"	0	0	-	0	74.19		113.14	0
35	1-1/2"	0	0	-	0	148.36		226.29	0
36	2"	0	0	-	0	237.38		362.06	0
37	3"	0	0	-	0	474.74		724.12	0
38	4"	0	0	-	0	741.79		1,131.44	0
39									
40	Gallonage	-	0	-	0	10.55	0	10.48	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				-				-
45									
46	Flat Rate								
47	Res. Wastewater Only	0	0	-	0	-		112.65	0
48	Com. Wastewater Only	0	0	-	0	-		701.21	0
49	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other		0		0				0
52									
53									
54	Subtotal				370,901				458,352
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	Total Revenue				370,901				458,352
59	Booked Revenue				374,084				
60	Difference				(3,183)				-0.9%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

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

Water [] or Sewer [X]

Schedule: E-2s

Page: 2 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	813	3,632	29.68	24,130
3	3/4"	0	0	29.68	0
4	1"	8	118	29.68	237
5	1-1/2"	0	0	29.68	0
6	2"	0	0	29.68	0
7	3"	0	0	29.68	0
8	4"	0	0	29.68	0
9	Gallage cap		6,000		
10	Capped Usage		2,950	8.78	25,905
11	Usage Above Cap		799		
12					
13	Total Residential	<u>821</u>	<u>3,750</u>		<u>50,272</u>
14	Average Bill				61.23
15					
16	Commercial				
17	5/8" X 3/4"	36	210	29.68	1,068
18	3/4"	0	0	44.51	0
19	1"	12	222	74.19	890
20	1-1/2"	140	3,046	148.36	20,770
21	2"	48	2,622	237.38	11,394
22	3"	0	0	474.74	0
23	4"	0	0	741.79	0
24					
25	Gallage		6,099	10.55	64,348
26					
27					
28	Total Commercial	<u>236</u>	<u>6,099</u>		<u>98,471</u>
29	Average Bill				417.25
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	29.68	0
33	3/4"	0	0	44.51	0
34	1"	0	0	74.19	0
35	1-1/2"	0	0	148.36	0
36	2"	0	0	237.38	0
37	3"	0	0	474.74	0
38	4"	0	0	741.79	0
39					
40	Gallage	-	0	10.55	0
41					
42					
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	-	0
48	Coml. Wastewater Only	0	0	-	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		<u>0</u>		<u>0</u>
52					
53					
54	Subtotal				<u>148,743</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Suzy
 Docket No. 080121-WS
 Schedule Period: 5/1/07 - 8/31/07 (Interim)
 Water [] or Sewer [X]

Schedule: E-2s
 Page: 3 of 4
 Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	668	2,607	29.68	19,826	29.68	19,826	0
3	3/4"	0	0	29.68	0	29.68	0	0
4	1"	8	193	29.68	237	29.68	237	0
5	1-1/2"	0	0	29.68	0	29.68	0	0
6	2"	0	0	29.68	0	29.68	0	0
7	3"	0	0	29.68	0	29.68	0	0
8	4"	0	0	29.68	0	29.68	0	0
9	Gallongage cap		6,000					
10	Capped Usage		2,020	8.78	17,734	8.78	17,734	0
11	Usage Above Cap		780					
12								
13	Total Residential	676	2,800		37,798		37,798	0
14	Average Bill				55.91		55.91	
15								
16	Commercial							
17	5/8" X 3/4"	36	193	29.68	1,068	29.68	1,068	0
18	3/4"	0	0	44.51	0	44.51	0	0
19	1"	12	235	74.19	890	74.19	890	0
20	1-1/2"	139	1,453	148.36	20,622	148.36	20,622	0
21	2"	48	1,594	237.38	11,394	237.38	11,394	0
22	3"	0	0	474.74	0	474.74	0	0
23	4"	0	0	741.79	0	741.79	0	0
24								
25	Gallongage		3,476	10.55	36,670	10.55	36,670	0
26								
27								
28	Total Commercial	235	3,476		70,645		70,645	0
29	Average Bill				300.62		300.62	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	29.68	0	29.68	0	0
33	3/4"	0	0	44.51	0	44.51	0	0
34	1"	0	0	74.19	0	74.19	0	0
35	1-1/2"	0	0	148.36	0	148.36	0	0
36	2"	0	0	237.38	0	237.38	0	0
37	3"	0	0	474.74	0	474.74	0	0
38	4"	0	0	741.79	0	741.79	0	0
39								
40	Gallongage		0	10.55	0	10.55	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill							
45								
46	Flat Rate							
47	Res. Wastewater Only	0	0	-	0	0.00	0	0
48	Com. Wastewater Only	0	0	-	0	0.00	0	0
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	0	NA	-	0	0.00	0	0
51	Total Flat Rate - Other		0		0		0	0
52								
53								
54	Subtotal				108,442		108,442	0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Suzy

Schedule: E-2s

Docket No. 080121-WS

Page: 4 of 4

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

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	739	2,929	29.68	21,934
3	3/4"	0	0	29.68	0
4	1"	8	193	29.68	237
5	1-1/2"	0	0	29.68	0
6	2"	0	0	29.68	0
7	3"	0	0	29.68	0
8	4"	0	0	29.68	0
9	Gallonge cap		6,000		
10	Capped Usage		2,291	8.78	20,113
11	Usage Above Cap		832		
12					
13	Total Residential	747	3,123		42,284
14	Average Bill				56.61
15					
16	Commerical				
17	5/8" X 3/4"	36	146	29.68	1,068
18	3/4"	0	0	44.51	0
19	1"	12	225	74.19	890
20	1-1/2"	141	1,742	148.36	20,919
21	2"	48	1,409	237.38	11,394
22	3"	0	0	474.74	0
23	4"	0	0	741.79	0
24					
25	Gallonge		3,522	10.55	37,160
26					
27					
28	Total Commercial	237	3,522		71,432
29	Average Bill				301.40
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	29.68	0
33	3/4"	0	0	44.51	0
34	1"	0	0	74.19	0
35	1-1/2"	0	0	148.36	0
36	2"	0	0	237.38	0
37	3"	0	0	474.74	0
38	4"	0	0	741.79	0
39					
40	Gallonge	-	0	10.55	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	-	0
48	Comml. Wastewater Only	0	0	-	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				0
52					
53					
54	Subtotal				113,716

Customer Monthly Billing Schedule

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	490	68	0	0	0	0	558
2	Feb-07	489	67	0	0	0	0	556
3	Mar-07	483	67	0	0	0	0	550
4	Apr-07	483	67	0	0	0	0	550
5	May-07	485	68	0	0	0	0	553
6	Jun-07	484	68	0	0	0	0	552
7	Jul-07	483	68	0	0	0	0	551
8	Aug-07	483	67	0	0	0	0	550
9	Sep-07	481	67	0	0	0	0	548
10	Oct-07	479	67	0	0	0	0	546
11	Nov-07	479	67	0	0	0	0	546
12	Dec-07	477	67	0	0	0	0	544
13	Total Water	5,796	808	0	0	0	0	6,604

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	207	59	0	0	0	0	266
15	Feb-07	205	58	0	0	0	0	263
16	Mar-07	203	58	0	0	0	0	261
17	Apr-07	203	58	0	0	0	0	261
18	May-07	204	59	0	0	0	0	263
19	Jun-07	203	59	0	0	0	0	262
20	Jul-07	202	59	0	0	0	0	261
21	Aug-07	202	58	0	0	0	0	260
22	Sep-07	200	58	0	0	0	0	258
23	Oct-07	198	58	0	0	0	0	256
24	Nov-07	198	58	0	0	0	0	256
25	Dec-07	196	58	0	0	0	0	254
26	Total Sewer	2,421	700	0	0	0	0	3,121

Miscellaneous Service Charges

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-4

Page: 1 of 2

Preparer: J Lihvarcik

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

WATER

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

SEWER

Line No.	(1) Type Charge	(2)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
11	Initial Connection	15.00	-			50.00	75.00		
12									
13	Normal Reconnect	15.00	-			50.00	75.00		
14									
15	Violation Reconnect	Actual cost	-			Actual cost	Actual cost		
16									
17	Premises Visit	10.00	-			50.00	75.00		
18									
19	Late Payment Fees	-				5.00			
20									
21									

DEPOSITS (REFUNDABLE)

Line No.	Class	Meter Size	Water		Sewer	
			Present	Proposed	Present	Proposed
23	Class	Meter Size	Present	Proposed	Present	Proposed
24	not specified	All sizes	-	-	-	-
25	not specified	5/8 X 3/4"	-	-	-	-
26	not specified	1"	-	-	-	-
27	not specified	1.5"	-	-	-	-
28	not specified	Over 2"	-	-	-	-
29						
30	Residential	All sizes	-	-	-	-
31	Residential	5/8 X 3/4"	2x mo est bill	80.27	2x mo est bill	147.02
32	Residential	1"	2x mo est bill	Two x Estimated Monthly Bill	2x mo est bill	Two x Estimated Monthly Bill
33	Residential	1.5"	2x mo est bill		2x mo est bill	
34	Residential	Over 2"	2x mo est bill		2x mo est bill	
35						
36	General	All sizes	2x mo est bill	Two x est'd monthly Bill	2x mo est bill	Two x est'd monthly Bill
37	General	5/8 X 3/4"	2x mo est bill		2x mo est bill	
38	General	1"	2x mo est bill		2x mo est bill	
39	General	1.5"	2x mo est bill		2x mo est bill	
40	General	2"	-		-	
41	General	4"	-		-	
42	General	8"	-		-	

Miscellaneous Service Charges

Florida Public Service Commission

Lake Suzy

Schedule: E-4

Docket No. 080121-WS

Page: 2 of 2

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Explanation: Provide a schedule of derivation of charges

Line No.	(1) Description	(2)	(3) Annual Pay	(4) Base	(5)	(6) Hourly Rate	(7)	(8)	(9)
1	Field Employee								
2	Sr. Facility Operator		62,491.88						
3	Utility Tech Coordinator		39,832.42						
4	Utility Tech I		26,902.50						
5	Utility Tech I		25,038.91						
6	Utility Tech I		25,681.60						
7	Utility Tech I		17,400.00						
8	Utility Tech II		26,571.48						
9	Utility Tech II		25,601.00						
10	Utility Tech II		26,700.00						
11	Utility Tech II		24,914.00	Hours/Year					
12	Field Employees Average Base		<u>30,113.38</u>	2,080		<u>14.48</u>			
13				Rate					
14	P/R Overhead			30.0%		4.34			
15	Field/Office Overhead			10.0%		1.45			
16	Field Employees Loaded Cost					<u>20.27</u>			
17									
18	Office Employee								
19	Administrative Assistant		29,537.19						
20	Administrative Assistant		36,468.07						
21	New Business Coordinator		47,362.58						
22	Office Clerk		23,493.54						
23	Operations Support Coordinator		55,941.12	Hours/Year					
24	Office Employees Average Salary		<u>38,560.50</u>	2,080		<u>18.54</u>			
25				Rate					
26	P/R Overhead			30.0%		5.56			
27	Field/Office Overhead			15.0%		2.78			
28	Office Employees Loaded Cost					<u>26.88</u>			
29									

30 Calculation of Miscellaneous Service Charges

31	Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee
32	Collect Delinquent Account						
33	(CSR takes average 1 hour to process the delinquent account work.)						
34	Office	1	26.88	26.88	-	<u>26.88</u>	25.00
35							
36	Connections, Premises Visits / Service Calls in Normal Hours						
37	(Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 minutes to handle call, prepare work order, and close out work order when technician completes work.)						
39	Field	1.5	20.27	30.40	-	30.40	
40	Office	0.75	26.88	20.16	-	20.16	
41	Total			<u>50.56</u>	-	<u>50.56</u>	50.00
42							
43	Connections, Premises Visits / Service Calls After Hours						
44	= 1.5 X Connections in Normal Hours above			75.85	-	<u>75.85</u>	75.00
45							
46	Reconnect Disconnected Service in Normal Hours						
47	(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	<u>77.44</u>	75.00
48							
49	Reconnect Disconnected Service After Hours						
50	(1.5 X Sum of Reconnection and Collection Delinquent Account. During this period an answering service receives customer calls and dispatches to our FSRs on call.)						
52	= 1.5 X Reconnect in Normal Hours above			116.17	-	116.17	
53	Answering Service Cost				2.00	2.00	
54	Total			<u>116.17</u>	<u>2.00</u>	<u>118.17</u>	115.00
55							
56	Customer requested change of mailing address						
57	Office	0.12	26.88	3.23	-	<u>3.23</u>	3.00

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-5

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
1	Jan-07	15	15	0	0	0	30
2	Feb-07	90	0	0	0	10	100
3	Mar-07	15	0	0	0	10	25
4	Apr-07	30	15	0	0	0	45
5	May-07	30	0	0	0	0	30
6	Jun-07	30	15	0	0	0	45
7	Jul-07	30	15	0	0	0	45
8	Aug-07	30	0	0	0	10	40
9	Sep-07	60	30	0	0	0	90
10	Oct-07	105	15	0	0	0	120
11	Nov-07	105	0	0	0	0	105
12	Dec-07	75	60	0	0	0	135
13							
14	Total Water	615	165	0	0	30	810
15	Annual Events	41	11	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	2,050	550	0	0	30	2,630
SEWER							
19	Jan-07	0	0	0	0	0	0
20	Feb-07	0	0	0	0	0	0
21	Mar-07	0	0	0	0	0	0
22	Apr-07	0	0	0	0	0	0
23	May-07	0	0	0	0	0	0
24	Jun-07	0	0	0	0	0	0
25	Jul-07	0	0	0	0	0	0
26	Aug-07	0	0	0	0	0	0
27	Sep-07	0	0	0	0	0	0
28	Oct-07	0	0	0	0	0	0
29	Nov-07	0	0	0	0	0	0
30	Dec-07	0	0	0	0	0	0
31							
32	Total Sewer	0	0	0	0	0	0
33	Annual Events	0	0	0	0		
34							
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Lake Suzy

Schedule: E-6

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer []

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

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

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

Private Fire Protection Service

Florida Public Service Commission

Lake Suzy

Schedule: E-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer []

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

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

Contracts and Agreements Schedule

Florida Public Service Commission

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

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

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

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

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	14,872	Included in overall cost of service	None

SEWER

2	Regulatory Assessment Fee	Florida Public Service Comm.	16,834	Included in overall cost of service	None
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Service Availability Charges Schedule

Florida Public Service Commission

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

Schedule: E-10
 Page: 1 of 1
 Preparer: J Lihvarcik

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

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

Guaranteed Revenues Received

Florida Public Service Commission

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

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

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Lake Suzy

Schedule: E-12

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Water [X] or Sewer [X]

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

Line
No.

Not applicable; no industrial customers.

Billing Analysis Schedules

Florida Public Service Commission

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

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

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

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

See attached Bill Analyses

**Lake Suzy
ENGINEERING SCHEDULES**

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

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

Florida Public Service Commission

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

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

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

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan-07	0	4,005	3,611	205	189	
2	Feb-07	0	3,746	3,378	0	368	
3	Mar-07	0	5,070	4,572	0	498	
4	Apr-07	0	4,385	3,954	0	431	
5	May-07	0	3,324	3,209	0	115	
6	Jun-07	0	3,357	3,241	0	116	
7	Jul-07	0	2,427	2,343	0	84	
8	Aug-07	0	2,402	2,319	0	83	
9	Sep-07	0	2,323	2,178	0	145	
10	Oct-07	0	2,320	2,176	0	144	
11	Nov-07	0	3,715	3,484	0	231	
12	Dec-07	0	3,134	2,939	63	132	
13	TOTAL	0	40,208	37,405	268	2,535	6.3%

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

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-2

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	2,065	0	0	0	2,065	0
2	Feb	2,025	0	0	0	2,025	0
3	Mar	2,503	0	0	0	2,503	0
4	Apr	2,512	0	0	0	2,512	0
5	May	1,401	0	0	0	1,401	0
6	Jun	1,341	0	0	0	1,341	0
7	Jul	1,380	0	0	0	1,380	0
8	Aug	1,411	0	0	0	1,411	0
9	Sep	1,201	0	0	0	1,201	0
10	Oct	1,351	0	0	0	1,351	0
11	Nov	1,594	0	0	0	1,594	0
12	Dec	1,514	0	0	0	1,514	0
13	Total	20,298	0	0	0	20,298	0

Water Treatment Plant Data

Florida Public Service Commission

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

Schedule: F-3
 Page: 1 of 1
 Preparer: J Lihvarcik

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

Line No.	Description	Date	GPD
Purchased Water			
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		0
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		0
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day	
		1	0
		2	0
		3	0
		4	0
		5	0
		Average	<u>0</u>
4	Average Daily Flow		0
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		0

Sewer Treatment Plant Data

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-4

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>87,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>April</u>	<u>84,000</u>

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WELLS, Interim													
Line No.	Storage	Max Day (GPM)	Peak Hour, MD X 2 (GPM)	Excess Unaccounted for Water (GPM)	MD less Excess Unaccounted for Water (GPM)	PH less Excess Unaccounted for Water (GPM)	Interim Margin Reserve Ratio	Demand (GPM)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Remaining Well Capacity (GPM)	Wells Interim U&U Calculated	Wells Interim U&U Used
1	no	-	-	-	-	-	1.15	-	-	-	-	n/a	100.00%

WELLS, Permanent														
Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells Permanent U&U Calculated	Wells Permanent U&U Used *
2	no	no	-	1.15	-	-	-	-	-	-	-	-	0.00%	100.00%
3														
4														

5 * This system does not have its own source of supply. Therefore, assets are considered 100% Used and Useful.

STORAGE														
Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
6	-	-	-	na	100.00%	-	-	1.15	-	-	-	-	na	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Average Daily Demand (GPD)	Treated (GPD)	I&I%	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used	
1	78,900	-	N/A	-	1.21	-	Inter-Connected	N/A	100.00%	
2	Average Daily Demand is based on Max 3 Consecutive Months									

Inflow and Infiltration Calculations

	8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / In Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
3	18,747	149,976	-	-	149,976	28.40	14,202	5,183,830	2,276,920	7,460,750	22,769,200
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess I&I	% of Excess I&I Calculated	% of Excess I&I Used
4	42.48%	9,671,800	7,737,440	13,097,400	12,573,504	20,310,944	27,771,694	20,300,000	(7,471,694)	N/A	N/A
5											

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

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-7

Page: 1 of 1

Preparer: J Guastella

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

Line No.	(1) ERCs 2012*	(2) Lots Fronting Mains	(3) U&U as Calculated	(4) Interim U&U Used	(5) Permanent U&U Used
Water					
1	858.6	716	na	100.00%	100.00%
Sewer					
2	627.7	317	198.01%	100.00%	100.00%

Inter-Connected

* 2012 Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Lake Suzy

Schedule: F-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2003	494.3	719.3	724.0	
2	2004	512.0	743.8	747.2	
3	2005	543.4	781.9	770.3	
4	2006	560.6	799.1	793.4	
5	2007	568.8	807.3	816.6	
6	2008			839.7	2.83%
7	2009			862.8	2.76%
8	2010			886.0	2.68%
9	2011			909.1	2.61%
10	2012			932.2	2.54% 5 yrs beyond 2007
X Coefficient(s)				0.000	
SEWER					
11	2003	220.5	430.2	433.6	
12	2004	228.4	448.4	452.2	
13	2005	249.4	479.4	470.8	
14	2006	267.8	497.5	489.4	
15	2007	269.9	498.7	508.0	
16	2008			526.6	3.66%
17	2009			545.2	3.53%
18	2010			563.8	3.41%
19	2011			582.5	3.30%
20	2012			601.1	3.19% 5 yrs beyond 2005
X Coefficient(s)				0.000	

Equivalent Residential Connections - Water

Florida Public Service Commission

Lake Suzy

Schedule: F-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	425	434	429.5	17,605	40.990	30,701	749.0	
2	2004	434	462	448.0	21,060	47.009	35,814	761.9	1.72%
3	2005	462	482	472.0	20,987	44.464	34,602	778.2	2.15%
4	2006	482	490	486.0	21,582	44.407	35,326	795.5	2.22%
5	2007	490	477	483.5	23,621	48.854	38,678	791.7	-0.48%
Average Growth Through 5-Year Period (Col. 8)									1.40%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Lake Suzy

Schedule: F-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	161	167	164.0	5,765	35.152	18,264	519.6	
2	2004	167	175	171.0	6,398	37.415	20,379	544.7	4.83%
3	2005	175	207	191.0	7,074	37.037	19,994	539.8	-0.89%
4	2006	207	208	207.5	7,174	34.573	19,453	562.7	4.23%
5	2007	208	196	202.0	7,276	36.020	20,467	568.2	0.99%

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

2.26%

Lake Suzy
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE</u> <u>NUMBER</u>	<u>PAGE</u> <u>NUMBER</u>
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Rate Schedule - Interim Rates

Florida Public Service Commission

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

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

Explanation: Provide a schedule of present and proposed interim rates

(1) Line No.	(2) Class/Meter Size	(3) Present Rates	(4) Unlimited Interim Rates	(5) Limited Interim Rates	(6) Class/Meter Size	(7) Present Rates	(8) Unlimited Interim Rates	(9) Limited Interim Rates
	WATER		44.0%	0.0%	SEWER		-17.4%	0.0%
1	Residential				Residential			
2	5/8" X 3/4"	10.01	14.42	10.01	All Meter Sizes	29.68	24.51	29.68
3	3/4"	15.04	21.66	15.04	3/4"	-	-	-
4	1"	25.05	36.08	25.05	1"	-	-	-
5	1-1/2"	50.12	72.19	50.12	1-1/2"	-	-	-
6	2"	80.17	115.48	80.17	2"	-	-	-
7	3"	160.35	230.97	160.35	3"	-	-	-
8	4"	250.56	360.91	250.56	4"	-	-	-
9	6"	501.12	721.81	501.12	6"	-	-	-
10	8"	-	-	-	8"	-	-	-
11	10"	-	-	-	10"	-	-	-
12	Gallage, Block 1	6.42	9.25	6.42	Gallage cap (gallons)	6,000	6,000	6,000
13	Block 2	6.42	9.25	6.42	Gallage charge	8.78	7.25	8.78
14	Block 3	6.42	9.25	6.42				
15	General Service				General Service			
16	5/8" X 3/4"	10.01	14.42	10.01	5/8" X 3/4"	29.68	24.51	29.68
17	3/4"	15.04	21.66	15.04	3/4"	44.51	36.76	44.51
18	1"	25.05	36.08	25.05	1"	74.19	61.27	74.19
19	1-1/2"	50.12	72.19	50.12	1-1/2"	148.36	122.51	148.36
20	2"	80.17	115.48	80.17	2"	237.38	196.03	237.38
21	3"	160.35	230.97	160.35	3"	474.74	392.04	474.74
22	4"	250.56	360.91	250.56	4"	741.79	612.56	741.79
23	6"	501.12	721.81	501.12	6"	1,483.59	1,225.14	1,483.59
24	8"	-	-	-	8"	-	-	-
25	10"	-	-	-	10"	-	-	-
26	Gallage charge	6.42	9.25	6.42	Gallage charge	10.55	8.71	10.55
27	Fire Protection				Flat Rate			
28	2"	-	-	-	Res. Wastewater Only	-	-	-
29	3"	-	-	-	Cmrl. Wastewater Only	-	-	-
30	4"	-	-	-	Sprinkler Heads	-	-	-
31	6"	-	-	-	Reuse	-	-	-
32	8"	-	-	-				
33	10"	-	-	-				

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
WATER						
1	Utility Plant in Service	859,451	0	0	859,451	A-5
2	Utility Land & Land Rights	1,150		0	1,150	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(232,366)	0	0	(232,366)	A-9
5	Less: CIAC	(662,436)	0	0	(662,436)	A-12
6	Accumulated Amortization of CIAC	289,973	0	0	289,973	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	34,561		0	34,561	A-1
11	Total Rate Base	<u>290,333</u>	<u>0</u>	<u>0</u>	<u>290,333</u>	
SEWER						
12	Utility Plant in Service	1,964,949	0	0	1,964,949	A-6
13	Utility Land & Land Rights	429,459		0	429,459	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(679,555)	0	0	(679,555)	A-10
16	Less: CIAC	(1,495,554)	0	0	(1,495,554)	A-12
17	Accumulated Amortization of CIAC	492,129	0	0	492,129	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	17,304		0	17,304	A-2
21	Total Rate Base	<u>728,731</u>	<u>0</u>	<u>0</u>	<u>728,731</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Lake Suzy
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical Projected
 Water Sewer

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

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

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

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4

Page: 1 of 1

Preparer: S Szczygiel

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	Unlimited % Increase	Supporting Schedules
Water									
1	Water Sales Revenues	327,269	0	327,269	144,387	471,657	44.12%	44.0%	E-2w
2	Other Revenues	810	0	810	0	810			E-2w
3	OPERATING REVENUES	328,079	0	328,079	144,387	472,467			
4	Operation & Maintenance	404,547	0	404,547	2,132	406,679			B-5
5	Depreciation, net of CIAC Amort.	(5,881)	0	(5,881)		(5,881)			B-13
6	Amortization	0	0	0		0			
7	Taxes Other Than Income	34,549	2,252	36,800	6,493	43,293			B-15
8	Provision for Income Taxes	(43,406)	0	(43,406)	52,370	8,964			C-1
9	OPERATING EXPENSES	389,809	2,252	392,061	60,996	453,056			
10	NET OPERATING INCOME	(61,730)	(2,252)	(63,981)	83,392	19,410			
11	RATE BASE	290,333		290,333		290,333			A-1
12	RATE OF RETURN	-21.26%		-22.04%		6.69%			
Sewer									
13	Sewer Sales Revenues	370,901	0	370,901	(64,661)	306,240	-17.43%	-17.4%	E-2s
14	Other Revenues	0	0	0	0	0			E-2s
15	OPERATING REVENUES	370,901	0	370,901	(64,661)	306,240			
16	Operation & Maintenance	176,454	0	176,454	(955)	175,499			B-6
17	Depreciation, net of CIAC Amort.	25,997	0	25,997		25,997			B-14
18	Amortization	0	0	0		0			
19	Taxes Other Than Income	34,355	2,550	36,905	(2,908)	33,997			B-15
20	Provision for Income Taxes	46,043	0	46,043	(23,453)	22,590			C-1
21	OPERATING EXPENSES	282,849	2,550	285,399	(27,316)	258,083			
22	NET OPERATING INCOME	88,052	(2,550)	85,502	(37,345)	48,157			
23	RATE BASE	728,731		728,731		728,731			A-2
24	RATE OF RETURN	12.08%		11.73%		6.61%			

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical Projected Water Sewer

Schedule: G-5

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	<u>0</u>	<u>0</u>
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	<u>2,252</u>	<u>2,550</u>
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>144,387</u>	<u>(64,661)</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>2,132</u>	<u>(955)</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>6,497</u>	<u>(2,910)</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	328,079	370,901
18	Plus Required Revenue Adjustment	<u>144,387</u>	<u>(64,661)</u>
19	Rate Year Revenue at Proposed Rates	472,467	306,240
20			
21	Less Operating Expenses Before Income Taxes	(444,092)	(235,493)
22	Less Interest Expense	(5,136)	(12,186)
23	Taxable Income	23,238	58,561
24	Income Tax at Composite Rate of 38.58%	8,964	22,590
25	Less Income Tax at Present Rates	<u>43,406</u>	<u>(46,043)</u>
26			
27	Income Tax Adjustment	<u>52,370</u>	<u>(23,453)</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Lake Suzy

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6

Page: 1 of 1

Preparer: S Anzaldo

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	93,384	32.16%	5.10%	1.64%	4,765	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	154,360	53.17%	9.25%	4.92%	14,274	D-2
5 Customer Deposits	6,180	2.13%	6.00%	0.13%	371	D-2
6 Accumulated Deferred Income Taxes	36,410	12.54%	0.00%	0.00%	0	D-2
7 Total	<u>290,333</u>	<u>100.00%</u>		<u>6.69%</u>	<u>19,410</u>	
SEWER						
8 Long-Term Debt	235,328	32.29%	5.10%	1.65%	12,009	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	388,988	53.38%	9.25%	4.94%	35,971	D-2
12 Customer Deposits	2,953	0.41%	6.00%	0.02%	177	D-2
13 Accumulated Deferred Income Taxes	101,462	13.92%	0.00%	0.00%	0	D-2
14 Total	<u>728,731</u>	<u>100.00%</u>		<u>6.61%</u>	<u>48,157</u>	

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