

ORIGINAL

RECEIVED <sup>1</sup> 1030  
00 NOV 30 AM 11:28  
COMMISSION  
CLERK

**Leisure Lakes  
Water and Sewer**

Docket No. 060368-WS

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

Highlands County, Florida

**VOLUME 1**

Containing  
Financial, Rate and Engineering  
Minimum Filing Requirements

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

CMP	_____
COM	<u>5</u>
CTR	_____
ECR	_____
GCL	<u>2</u>
OPC	<u>1</u>
RCA	<u>1</u>
SCR	_____
SGA	_____
SEC	<u>1</u>
OTH	_____

Aqua Utilities Florida, Inc.

DOCUMENT NUMBER - DATE

10945 NOV 30 08

EPSC - COMMISSION CLERK



**Leisure Lakes  
RATE BASE**

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE NUMBER
Rate Base - Water	A-1	3
Rate Base - Sewer	A-2	4
Adjustments to Rate Base	A-3	5
Annual Plant Additions and Balances	A-4	8
Water Plant in Service By Primary Account	A-5	10
Sewer Plant in Service By Primary Account	A-6	15
Non-Used & Useful Plant - Summary	A-7	20
Annual Accumulated Depreciation Additions and Balances	A-8	21
Water Accumulated Depreciation By Primary Account	A-9	23
Sewer Accumulated Depreciation By Primary Account	A-10	28
Annual CIAC Additions and Balances	A-11	33
CIAC by Classification	A-12	35
Annual Accum. Amortization of CIAC Additions and Balances	A-13	40
Accumulated Amortization of CIAC by Classification	A-14	42
Schedule of AFUDC Rates Used	A-15	47
Annual Advances For Construction Additions and Balances	A-16	48
Calculation of Working Capital Allowance	A-17	49
Comparative Balance Sheet - Assets	A-18	50
Comparative Balance Sheet - Liabilities	A-19	53



Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

(1) Line No. Description	(2) Historical Base Year 2005		(4)	(5) Intermediate Year 2006		(6)	(7) Projected Test Year 2007		(8)	(9)
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules	
1 Utility Plant in Service	0	333,012	333,012	11,836	344,848	30,512	375,359	A-5		
2 Utility Land & Land Rights	0	550	550	0	550	0	550	A-5		
3 Less: Non-Used & Useful Plant	0	(13,560)	(13,560)	(199)	(13,759)	(1,669)	(15,428)	A-7		
4 Construction Work in Progress	0	0	0	0	0	0	0			
5 Less: Accumulated Depreciation	0	(124,338)	(124,338)	(3,387)	(127,724)	(10,711)	(138,436)	A-9		
6 Less: CIAC	0	(130,568)	(130,568)	(1,485)	(132,053)	(1,539)	(133,592)	A-12		
7 Accumulated Amortization of CIAC	0	74,346	74,346	4,555	78,901	4,668	83,569	A-14		
8 Acquisition Adjustments	0	0	0	0	0	0	0			
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0			
10 Less: Advances For Construction		0	0	0	0	0	0	A-16		
11 Working Capital Allowance	0	27,732	27,732	(960)	26,772	11,156	37,928	A-17		
12 Total Rate Base	0	167,175	167,175	10,359	177,533	32,416	209,949			

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

5

Schedule of Sewer Rate Base

Florida Public Service Commission

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

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

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

(1) Line No. Description	(2) Historical Base Year 2005		(4) Adjusted Average Balance	(5) Intermediate Year 2006		(7) Projected Test Year 2007		(9) Supporting Schedules
	Average Balance Per Books	(3) Adjustments	Adjusted Average Balance	Adjusted Average Balance	(6) Adjusted Average Balance	Adjusted Average Balance	(8) Adjusted Average Balance	
1 Utility Plant in Service	0	335,173	335,173	21,345	356,518	49,702	406,220	A-6
2 Utility Land & Land Rights	0	2,200	2,200	0	2,200	0	2,200	A-6
3 Less: Non-Used & Useful Plant	0	(31,491)	(31,491)	(1,525)	(33,016)	(5,717)	(38,733)	A-7
4 Construction Work in Progress	0	0	0	0	0	0	0	
5 Less: Accumulated Depreciation	0	(206,997)	(206,997)	(11,812)	(218,809)	(6,576)	(225,385)	A-10
6 Less: CIAC	0	(238,836)	(238,836)	(1,500)	(240,336)	(826)	(241,162)	A-12
7 Accumulated Amortization of CIAC	0	183,191	183,191	11,857	195,048	11,842	206,890	A-14
8 Acquisition Adjustments	0	0	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	0	0	A-16
11 Working Capital Allowance	0	26,543	26,543	(914)	25,629	10,844	36,473	A-17
12 Total Rate Base	0	69,782	69,782	17,451	87,233	59,270	146,503	

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

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

## Leisure Lakes

Docket No. 060368-WS

Schedule Year Ending 12/31/05

Interim [ X ] Final [ ]

Historical [ X ] Projected [ ]

Schedule: A-3

Page: 1 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	2,847	5,690	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	330,165	329,483	
4	Total Adjustments	333,012	335,173	
5				
6	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
7	Additions and retirements	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	550	2,200	
9	Total Adjustments	550	2,200	
10				
11	<b>(-)NON-USED &amp; USEFUL</b>			A-7
	Plant & CIAC additions, retirements, depreciation and amortization			
12		(13,560)	(31,491)	
13				
14	<b>CONSTRUCTION WORK IN PROGRESS</b>			
15	Not Applicable	0	0	
16				
17	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
18	Depreciation and retirements	(10,045)	(9,682)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	(114,293)	(197,315)	
20	Total Adjustments	(124,338)	(206,997)	
21				
22	<b>(-)CIAC</b>			A-12
23	New connections	(1,716)	(450)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(128,851)	(238,386)	
25	Total Adjustments	(130,568)	(238,836)	
26				
27	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
28	Amortization	4,503	12,200	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	69,843	170,991	
30		74,346	183,191	
31				
32	<b>ACQUISITION ADJUSTMENTS</b>			
33	Not Applicable	0	0	
34				
35	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
36	Not Applicable	0	0	
37				
38	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
39	Not Applicable	0	0	
40				
41	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
42	Based on Balance Sheet method	27,732	26,543	
43				
44	<b>OTHER</b>			
45	Not Applicable	0	0	
46				
47	<b>TOTAL RATE BASE ADJUSTMENTS</b>	167,175	69,782	

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

## Leisure Lakes

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Interim [ ] Final [ X ]

Historical [ ] Projected [ X ]

Schedule: A-3

Page: 2 of 3

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	11,836	21,345	
3				
4	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
5	Additions and retirements	0	0	
6				
7	<b>(-)NON-USED &amp; USEFUL</b>			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	(199)	(1,525)	
9				
10	<b>CONSTRUCTION WORK IN PROGRESS</b>			
11	Not Applicable	0	0	
12				
13	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
14	Depreciation and retirements	(3,387)	(11,812)	
15				
16	<b>(-)CIAC</b>			A-12
17	New connections	(1,485)	(1,500)	
18				
19	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
20	Amortization	4,555	11,857	
21				
22	<b>ACQUISITION ADJUSTMENTS</b>			
23	Not Applicable	0	0	
24				
25	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
26	Not Applicable	0	0	
27				
28	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
29	Not Applicable	0	0	
30				
31	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
32	Based on Balance Sheet method	(960)	(914)	
33				
34	<b>OTHER</b>			
35	Not Applicable	0	0	
36				
37	<b>TOTAL RATE BASE ADJUSTMENTS</b>	10,359	17,451	

## UPIS Water Note:

Replacements of distribution lines, electrical equipment, services and meters.

## UPIS Sewer Note:

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



## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

Leisure Lakes  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/07  
 Interim [ ] Final [ X ]  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	30,512	49,702	
3				
4	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
5	Additions and retirements	0	0	
6				
7	<b>(-)NON-USED &amp; USEFUL</b>			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	(1,669)	(5,717)	
9				
10	<b>CONSTRUCTION WORK IN PROGRESS</b>			
11	Not Applicable	0	0	
12				
13	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
14	Depreciation and retirements	(10,711)	(6,576)	
15				
16	<b>(-)CIAC</b>			A-12
17	New connections	(1,539)	(826)	
18				
19	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
20	Amortization	4,668	11,842	
21				
22	<b>ACQUISITION ADJUSTMENTS</b>			
23	Not Applicable	0	0	
24				
25	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
26	Not Applicable	0	0	
27				
28	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
29	Not Applicable	0	0	
30				
31	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
32	Based on Balance Sheet method	11,156	10,844	
33				
34	<b>OTHER</b>			
35	Not Applicable	0	0	
36				
37	<b>TOTAL RATE BASE ADJUSTMENTS</b>	<u>32,416</u>	<u>59,270</u>	

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

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

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

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

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

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	330,715	331,683
2004			
46	Additions	1,398	0
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	332,113	331,683
2005			
50	Additions	15,885	21,657
51	Retirements	(9,594)	(3,096)
52	Adjustments	3,314	3,211
53	12/31/05 Balance	341,718	353,455
2006			
54	Additions	21,156	46,876
55	Retirements	(2,505)	(8,573)
56	Adjustments	8,353	8,095
57	12/31/06 Balance	368,722	399,853
2007			
58	Additions	14,852	18,500
59	Retirements	(2,960)	(3,188)
60	Adjustments	4,096	3,969
61	12/31/07 Balance	384,710	419,134

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

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-5

Leisure Lakes

Page: 1 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	298	0.00%	0	298	0.00%	0	298	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	550	0.00%	0	550	0.00%	0	550	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	655	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	18,195	0.00%	0	18,478	0.00%	0	18,478	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	4,029	0.00%	0	4,183	0.00%	0	6,029	0.00%	0
13	310.2	Power Generation Equipment	25,331	0.00%	0	25,331	0.00%	0	25,331	0.00%	0
14	311.2	Pumping Equipment	17,833	0.00%	0	17,833	0.00%	0	17,833	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	18,079	0.00%	0	18,079	0.00%	0	18,079	0.00%	0
19	311.3	Pumping Equipment	913	0.00%	0	913	0.00%	0	913	0.00%	0
20	320.3	Water Treatment Equipment	55,901	0.00%	0	56,478	0.00%	0	63,401	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	28,384	0.00%	0	28,384	0.00%	0	28,384	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	34,522	0.00%	0	34,522	0.00%	0	34,522	0.00%	0
27	331.4	Transm. & Distribution Mains	69,316	28.03%	19,433	71,437	26.79%	19,138	81,381	25.55%	20,790
28	333.4	Services	35,180	0.00%	0	35,295	0.00%	0	35,704	0.00%	0
29	334.4	Meters & Meter Installations	5,431	0.00%	0	9,765	0.00%	0	11,563	0.00%	0
30	335.4	Hydrants	18,345	28.03%	5,143	18,345	26.79%	4,915	18,345	25.55%	4,687
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	634	0.00%	0	4,886	0.00%	0	13,823	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	620	0.00%	0	620	0.00%	0	620	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>333,562</u>		<u>24,576</u>	<u>345,398</u>		<u>24,053</u>	<u>375,909</u>		<u>25,477</u>
		Total Land and Land Rights	<u>550</u>		<u>0</u>	<u>550</u>		<u>0</u>	<u>550</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
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	550	550	550	550	550	550	550	550	550	550	550	550	550	550
7	304.2	Structures & Improvements	0	0	0	387	387	387	774	774	774	1,161	1,161	1,161	1,548	655
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	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478
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	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029	6,029
13	310.2	Power Generation Equipment	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331
14	311.2	Pumping Equipment	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833	17,833
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	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079	18,079
19	311.3	Pumping Equipment	913	913	913	913	913	913	913	913	913	913	913	913	913	913
20	320.3	Water Treatment Equipment	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401	63,401
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	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384	28,384
26	330.4	Distr. Reservoirs & Standpipes	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522	34,522
27	331.4	Transm. & Distribution Mains	77,988	77,988	77,988	79,993	79,993	79,993	81,998	81,998	81,998	84,003	84,003	84,003	86,008	81,381
28	333.4	Services	35,555	35,555	35,555	35,643	35,643	35,643	35,731	35,731	35,731	35,819	35,819	35,819	35,907	35,704
29	334.4	Meters & Meter Installations	10,729	10,729	10,729	11,222	11,222	11,222	11,715	11,715	11,715	12,208	12,208	12,208	12,701	11,563
30	335.4	Hydrants	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	11,667	11,899	12,205	12,787	13,255	13,626	13,995	14,279	14,532	14,989	15,232	15,466	15,763	13,823
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	620	620	620	620	620	620	620	620	620	620	620	620	620	620
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	368,722	368,954	369,260	372,816	373,284	373,654	376,996	377,280	377,533	380,963	381,207	381,440	384,710	375,909
47		Subtotal Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	550

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Schedule: A-6

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	Account Name	(1)			(5)			(8)		
			Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	298	0.00%	0	298	0.00%	0	298	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	2,200	0.00%	0	2,200	0.00%	0	2,200	0.00%	0
7	354.2	Structures & Improvements	4,580	19.85%	909	4,878	18.09%	882	9,434	16.33%	1,541
8	355.2	Power Generation Equipment	0	19.85%	0	0	18.09%	0	0	16.33%	0
9	360.2	Collection Sewers - Force	0	19.85%	0	0	18.09%	0	0	16.33%	0
10	361.2	Collection Sewers - Gravity	159,494	19.85%	31,655	160,436	18.09%	29,021	163,849	16.33%	26,758
11	362.2	Special Collecting Structures	0	19.85%	0	0	18.09%	0	0	16.33%	0
12	363.2	Services to Customers	16,349	0.00%	0	16,464	0.00%	0	17,359	0.00%	0
13	364.2	Flow Measuring Devices	1,000	0.00%	0	1,000	0.00%	0	1,000	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	19.85%	0	0	18.09%	0	0	16.33%	0
19	355.3	Power Generation Equipment	0	19.85%	0	0	18.09%	0	0	16.33%	0
20	370.3	Receiving Wells	9,730	19.85%	1,931	9,922	18.09%	1,795	12,230	16.33%	1,997
21	371.3	Pumping Equipment	27,077	19.85%	5,374	28,248	18.09%	5,110	42,605	16.33%	6,958
22	389.3	Other Plant & Misc. Equipment	0	19.85%	0	0	18.09%	0	0	16.33%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	45.72%	0	0	44.53%	0	0	43.33%	0
26	355.4	Power Generation Equipment	3,996	45.72%	1,827	17,314	44.53%	7,709	17,314	43.33%	7,503
27	380.4	Treatment & Disposal Equipment	111,102	45.72%	50,791	112,289	44.53%	49,997	125,256	43.33%	54,280
28	381.4	Plant Sewers	0	45.72%	0	0	44.53%	0	0	43.33%	0
29	382.4	Outfall Sewer Lines	934	45.72%	427	934	44.53%	416	934	43.33%	405
30	389.4	Other Plant & Misc. Equipment	0	45.72%	0	0	44.53%	0	0	43.33%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	614	0.00%	0	4,735	0.00%	0	13,395	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	2,547	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63	TOTAL		337,373		92,914	358,718		94,931	408,420		99,442
64	Total Land and Land Rights		2,200		0	2,200		0	2,200		0

Florida Public Service Commission

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance  
 Leisure Lakes  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

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

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

Line No.	Acct No.	Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	380.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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



Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-6

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
7	354.2	Structures & Improvements	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580
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	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730
21	371.3	Pumping Equipment	26,351	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,077
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	17,314	17,314	17,314	3,996
27	380.4	Treatment & Disposal Equipment	110,747	110,747	110,747	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,102
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	934	934	934	934	934	934	934	934	934	934	934	934	934	934
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	300	1,976	2,497	3,211	614
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	331,683	332,469	332,469	332,930	332,930	332,930	332,930	332,930	332,930	333,230	352,220	352,741	353,455	337,373
64		Subtotal Land & Land Rights	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200

Schedule of Sewer Plant in Service By Primary Account  
 Test Year Average balance  
 Leisure Lakes  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/06  
 Historical [ ] Projected [ X ]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
7	354.2	Structures & Improvements	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,878
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	159,494	159,494	159,494	159,494	159,494	159,494	160,514	160,514	160,514	161,534	161,534	161,534	162,554	160,436
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	16,349	16,349	16,349	16,349	16,349	16,349	16,474	16,474	16,474	16,599	16,599	16,599	16,724	16,464
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	12,230	9,922
21	371.3	Pumping Equipment	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	27,137	41,586	28,248
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314
27	380.4	Treatment & Disposal Equipment	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	111,208	125,256	112,289
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	934	934	934	934	934	934	934	934	934	934	934	934	934	934
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	3,211	3,211	3,211	3,490	3,490	4,630	4,834	4,834	4,834	4,834	4,834	4,834	11,306	4,735
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	353,455	353,455	353,455	353,734	353,734	354,874	356,223	356,223	356,223	357,368	357,368	357,368	399,853	358,718
64		Subtotal Land & Land Rights	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200

Schedule of Sewer Plant in Service By Primary Account  
 Test Year Average balance  
 Leisure Lakes  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/07  
 Historical [ ] Projected [ X ]

Florida Public Service Commission  
 Schedule: A-6  
 Page: 5 of 5  
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
7	354.2	Structures & Improvements	8,451	8,451	8,451	9,032	9,032	9,032	9,613	9,613	9,613	10,194	10,194	10,194	10,775	9,434
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	162,554	162,554	162,554	163,319	163,319	163,319	164,084	164,084	164,084	164,849	164,849	164,849	165,614	163,849
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	16,724	16,724	16,724	17,099	17,099	17,099	17,474	17,474	17,474	17,849	17,849	17,849	18,224	17,359
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	12,230	12,230	12,230	12,230	12,230	12,230	12,230	12,230	12,230	12,230	12,230	12,230	12,230	12,230
21	371.3	Pumping Equipment	41,586	41,586	41,586	42,188	42,188	42,188	42,790	42,790	42,790	43,392	43,392	43,392	43,994	42,605
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314	17,314
27	380.4	Treatment & Disposal Equipment	125,256	125,256	125,256	125,256	125,256	125,256	125,256	125,256	125,256	125,256	125,256	125,256	125,256	125,256
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	934	934	934	934	934	934	934	934	934	934	934	934	934	934
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	11,306	11,531	11,827	12,392	12,845	13,204	13,562	13,837	14,082	14,525	14,761	14,988	15,275	13,395
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	1,505	1,505	1,505	3,010	3,010	3,010	4,515	4,515	4,515	6,020	2,547
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	399,853	400,078	400,374	404,767	405,220	405,579	409,765	410,040	410,285	414,556	414,792	415,019	419,134	408,420
64		Subtotal Land & Land Rights	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200

**Non-Used and Useful Plant - Summary**

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(9) Supporting Schedules
		<u>Base Year 2005</u> Adjusted Balance	<u>Intermediate Year 2006</u> Adjustments	Adjusted Balance	<u>Projected Rate Year 2007</u> Adjustments	Adjusted Balance	
<b>Water</b>							
1	Plant in Service	24,576	(523)	24,053	1,423	25,477	A-5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	(11,016)	722	(10,294)	246	(10,048)	A-9
4	Less: CIAC	0	0	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	0	0	A-16
7	Other (Explain)		0		0		
8	<b>TOTAL</b>	<u>13,560</u>	<u>199</u>	<u>13,759</u>	<u>1,669</u>	<u>15,428</u>	
<b>Sewer</b>							
9	Plant in Service	92,914	2,017	94,931	4,511	99,442	A-6
10	Land	0	0	0	0	0	A-6
11	Less: Accumulated Depreciation	(61,423)	(492)	(61,914)	1,206	(60,708)	A-10
12	Less: CIAC	0	0	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	0	0	A-16
15	Other (Explain)		0		0		
16	<b>TOTAL</b>	<u>31,491</u>	<u>1,525</u>	<u>33,016</u>	<u>5,717</u>	<u>38,733</u>	

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

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

Leisure Lakes

Schedule: A-8

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	114,293	197,315
2004			
46	Additions	5,730	6,158
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	120,023	203,473
2005			
50	Additions	11,517	12,381
51	Retirements	(9,594)	(3,096)
52	Adjustments	114	111
53	12/31/05 Balance	122,061	212,869
2006			
54	Additions	11,888	12,992
55	Retirements	(2,505)	(8,573)
56	Adjustments	836	810
57	12/31/06 Balance	132,280	218,098
2007			
58	Additions	12,643	15,225
59	Retirements	(2,960)	(3,188)
60	Adjustments	2,334	2,262
61	12/31/07 Balance	144,297	232,397

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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Schedule: A-9

Docket No. 060368-WS

Page: 1 of 5

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(6) Intermediate Year 2006			(9) Projected Rate Year 2007		
			Adjusted Balance	Non-Used & Useful %	Adjusted	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	104	0.00%	0	112	0.00%	0	119	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	(184)	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Weils & Springs	2,855	0.00%	0	2,766	0.00%	0	3,382	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	1,267	0.00%	0	1,383	0.00%	0	1,531	0.00%	0
13	310.2	Power Generation Equipment	19,915	0.00%	0	21,181	0.00%	0	22,448	0.00%	0
14	311.2	Pumping Equipment	5,153	0.00%	0	6,044	0.00%	0	6,936	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	7,080	0.00%	0	7,632	0.00%	0	8,196	0.00%	0
19	311.3	Pumping Equipment	264	0.00%	0	309	0.00%	0	355	0.00%	0
20	320.3	Water Treatment Equipment	18,511	0.00%	0	21,054	0.00%	0	23,792	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	8,201	0.00%	0	9,620	0.00%	0	11,040	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	14,973	0.00%	0	15,906	0.00%	0	16,839	0.00%	0
27	331.4	Transm. & Distribution Mains	31,822	28.03%	8,921	30,545	26.79%	8,183	31,046	25.55%	7,931
28	333.4	Services	12,355	0.00%	0	13,235	0.00%	0	14,123	0.00%	0
29	334.4	Meters & Meter Installations	(6,143)	0.00%	0	(10,943)	0.00%	0	(12,113)	0.00%	0
30	335.4	Hydrants	7,472	28.03%	2,095	7,879	26.79%	2,111	8,287	25.55%	2,117
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	17	0.00%	0	466	0.00%	0	2,064	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	493	0.00%	0	535	0.00%	0	576	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	124,338		11,016	127,724		10,294	138,436		10,048
		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Florida Public Service Commission

Schedule: A-9

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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



Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Schedule: A-9

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	101	101	102	103	103	104	104	105	106	106	107	108	108	104
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,679	2,730	2,780	2,831	2,881	2,931	2,982	3,032	3,083	3,133	3,183	2,407	2,458	2,855
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	1,210	1,219	1,229	1,238	1,248	1,258	1,267	1,277	1,286	1,296	1,305	1,315	1,325	1,267
13	310.2	Power Generation Equipment	19,281	19,387	19,492	19,598	19,703	19,809	19,915	20,020	20,126	20,231	20,337	20,442	20,548	19,915
14	311.2	Pumping Equipment	4,707	4,781	4,855	4,930	5,004	5,078	5,153	5,227	5,301	5,376	5,450	5,524	5,598	5,153
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	6,806	6,852	6,897	6,943	6,989	7,034	7,080	7,126	7,171	7,217	7,262	7,308	7,354	7,080
19	311.3	Pumping Equipment	241	245	248	252	256	260	264	267	271	275	279	283	286	264
20	320.3	Water Treatment Equipment	17,240	17,452	17,664	17,876	18,087	18,299	18,511	18,723	18,934	19,146	19,358	19,570	19,781	18,511
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	7,492	7,610	7,728	7,846	7,965	8,083	8,201	8,319	8,438	8,556	8,674	8,793	8,911	8,201
26	330.4	Distr. Reservoirs & Standpipes	14,507	14,584	14,662	14,740	14,818	14,895	14,973	15,051	15,129	15,206	15,284	15,362	15,440	14,973
27	331.4	Transm. & Distribution Mains	31,984	32,112	32,239	32,367	32,495	32,622	32,750	32,877	33,005	30,328	30,458	30,588	29,866	31,822
28	333.4	Services	11,915	11,988	12,061	12,135	12,208	12,281	12,355	12,428	12,501	12,574	12,648	12,721	12,794	12,355
29	334.4	Meters & Meter Installations	(5,879)	(5,858)	(5,837)	(5,816)	(5,794)	(5,773)	(5,752)	(5,730)	(5,709)	(5,688)	(5,667)	(5,645)	(10,712)	(6,143)
30	335.4	Hydrants	7,268	7,302	7,336	7,370	7,404	7,438	7,472	7,506	7,540	7,574	7,608	7,642	7,676	7,472
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	4	33	68	114	17
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	473	476	480	483	486	490	493	497	500	504	507	511	514	493
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	120,023	120,981	121,938	122,895	123,852	124,809	125,767	126,724	127,681	128,638	129,595	130,552	131,509	124,338
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-9

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	108	109	109	110	111	111	112	113	113	114	114	115	116	112
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,458	2,509	2,561	2,612	2,663	2,715	2,766	2,817	2,869	2,920	2,971	3,023	3,074	2,766
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	1,325	1,334	1,344	1,353	1,363	1,373	1,382	1,392	1,401	1,411	1,421	1,430	1,445	1,383
13	310.2	Power Generation Equipment	20,548	20,653	20,759	20,864	20,970	21,076	21,181	21,287	21,392	21,498	21,603	21,709	21,814	21,181
14	311.2	Pumping Equipment	5,598	5,673	5,747	5,821	5,896	5,970	6,044	6,119	6,193	6,267	6,342	6,416	6,490	6,044
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,354	7,399	7,445	7,491	7,536	7,583	7,631	7,678	7,725	7,772	7,819	7,866	7,913	7,632
19	311.3	Pumping Equipment	286	290	294	298	302	305	309	313	317	321	325	328	332	309
20	320.3	Water Treatment Equipment	19,781	19,993	20,205	20,417	20,628	20,840	21,052	21,264	21,475	21,687	21,899	22,111	22,351	21,054
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	8,911	9,029	9,147	9,266	9,384	9,502	9,620	9,739	9,857	9,975	10,093	10,212	10,330	9,620
26	330.4	Distr. Reservoirs & Standpipes	15,440	15,517	15,595	15,673	15,751	15,828	15,906	15,984	16,062	16,139	16,217	16,295	16,373	15,906
27	331.4	Transm. & Distribution Mains	29,866	29,996	30,127	30,258	30,389	30,525	30,591	30,729	30,866	30,932	31,071	31,209	30,526	30,545
28	333.4	Services	12,794	12,868	12,941	13,014	13,087	13,161	13,234	13,308	13,381	13,455	13,529	13,603	13,677	13,235
29	334.4	Meters & Meter Installations	(10,712)	(10,674)	(10,635)	(10,596)	(10,557)	(10,518)	(10,486)	(10,455)	(10,404)	(11,371)	(11,328)	(11,285)	(11,749)	(10,943)
30	335.4	Hydrants	7,676	7,709	7,743	7,777	7,811	7,845	7,879	7,913	7,947	7,981	8,015	8,049	8,083	7,879
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	114	160	206	257	307	373	442	511	581	650	719	789	951	466
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	514	517	521	524	528	531	535	538	542	545	548	552	555	535
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	122,061	123,086	124,111	125,140	126,169	127,221	127,699	128,758	129,816	130,297	131,359	132,420	132,280	127,724
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance  
 Leisure Lakes  
 Docket No. 060368-WS  
 Schedule Year Ending 12/31/07  
 Historical [ ] Projected [ X ]

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	116	116	117	117	118	119	119	120	121	121	122	122	123	119
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	(112)	(111)	(110)	(221)	(219)	(217)	(327)	(324)	(321)	(430)	(184)
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	3,074	3,125	3,177	3,228	3,279	3,331	3,382	3,433	3,485	3,536	3,587	3,639	3,690	3,382
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	1,445	1,459	1,473	1,488	1,502	1,516	1,531	1,545	1,559	1,574	1,588	1,602	1,617	1,531
13	310.2	Power Generation Equipment	21,814	21,920	22,025	22,131	22,237	22,342	22,448	22,553	22,659	22,764	22,870	22,975	23,081	22,448
14	311.2	Pumping Equipment	6,490	6,564	6,639	6,713	6,787	6,862	6,936	7,010	7,085	7,159	7,233	7,307	7,382	6,936
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,913	7,960	8,007	8,054	8,101	8,148	8,196	8,243	8,290	8,337	8,384	8,431	8,478	8,196
19	311.3	Pumping Equipment	332	336	340	344	347	351	355	359	363	366	370	374	378	355
20	320.3	Water Treatment Equipment	22,351	22,591	22,831	23,071	23,311	23,552	23,792	24,032	24,272	24,512	24,752	24,993	25,233	23,792
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	10,330	10,448	10,567	10,685	10,803	10,921	11,040	11,158	11,276	11,394	11,513	11,631	11,749	11,040
26	330.4	Distr. Reservoirs & Standpipes	16,373	16,450	16,528	16,606	16,684	16,761	16,839	16,917	16,995	17,072	17,150	17,228	17,306	16,839
27	331.4	Transm. & Distribution Mains	30,526	30,677	30,828	30,738	30,893	31,049	30,962	31,121	31,280	31,198	31,361	31,524	31,445	31,046
28	333.4	Services	13,677	13,751	13,825	13,899	13,974	14,048	14,122	14,197	14,271	14,346	14,420	14,495	14,570	14,123
29	334.4	Meters & Meter Installations	(11,749)	(11,705)	(11,660)	(11,995)	(11,948)	(11,902)	(12,235)	(12,186)	(12,137)	(12,468)	(12,418)	(12,367)	(12,696)	(12,113)
30	335.4	Hydrants	8,083	8,117	8,151	8,185	8,219	8,253	8,287	8,321	8,355	8,389	8,423	8,457	8,491	8,287
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	951	1,116	1,285	1,463	1,647	1,836	2,031	2,229	2,431	2,639	2,851	3,065	3,284	2,064
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	555	559	562	566	569	573	576	579	583	586	590	593	597	576
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	132,280	133,486	134,696	135,181	136,413	137,650	138,159	139,412	140,669	141,199	142,472	143,749	144,297	138,436
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Leisure Lakes

Page: 1 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	174	0.00%	0	182	0.00%	0	189	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	3,431	19.85%	681	3,489	18.09%	631	2,384	16.33%	389
8	355.2	Power Generation Equipment	0	19.85%	0	0	18.09%	0	0	16.33%	0
9	360.2	Collection Sewers - Force	0	19.85%	0	0	18.09%	0	0	16.33%	0
10	361.2	Collection Sewers - Gravity	97,743	19.85%	19,399	101,154	18.09%	18,298	104,268	16.33%	17,028
11	362.2	Special Collecting Structures	0	19.85%	0	0	18.09%	0	0	16.33%	0
12	363.2	Services to Customers	5,620	0.00%	0	6,051	0.00%	0	6,494	0.00%	0
13	364.2	Flow Measuring Devices	1,000	0.00%	0	1,000	0.00%	0	1,000	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	19.85%	0	0	18.09%	0	0	16.33%	0
19	355.3	Power Generation Equipment	0	19.85%	0	0	18.09%	0	0	16.33%	0
20	370.3	Receiving Wells	8,091	19.85%	1,606	8,583	18.09%	1,553	8,969	16.33%	1,465
21	371.3	Pumping Equipment	7,070	19.85%	1,403	8,160	18.09%	1,476	6,623	16.33%	1,082
22	389.3	Other Plant & Misc. Equipment	0	19.85%	0	0	18.09%	0	0	16.33%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	45.72%	0	0	44.53%	0	0	43.33%	0
26	355.4	Power Generation Equipment	0	45.72%	0	200	44.53%	89	1,010	43.33%	438
27	380.4	Treatment & Disposal Equipment	90,130	45.72%	41,204	95,787	44.53%	42,649	99,229	43.33%	43,001
28	381.4	Plant Sewers	0	45.72%	0	0	44.53%	0	0	43.33%	0
29	382.4	Outfall Sewer Lines	(6,279)	45.72%	(2,870)	(6,248)	44.53%	(2,782)	(6,217)	43.33%	(2,694)
30	389.4	Other Plant & Misc. Equipment	0	45.72%	0	0	44.53%	0	0	43.33%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	16	0.00%	0	452	0.00%	0	2,000	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	(566)	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	206,997		61,423	218,809		61,914	225,385		60,708
64		Total Land and Land Rights	0		0	0		0	0		0

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

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	171	171	172	173	173	174	174	175	176	176	177	178	178	174
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	3,360	3,372	3,384	3,396	3,407	3,419	3,431	3,443	3,455	3,467	3,479	3,491	3,503	3,431
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	95,972	96,267	96,563	96,858	97,153	97,448	97,743	98,038	98,333	98,628	98,923	99,218	99,513	97,743
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	5,405	5,441	5,477	5,512	5,548	5,584	5,620	5,656	5,692	5,727	5,763	5,799	5,835	5,620
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	7,820	7,866	7,911	7,956	8,001	8,046	8,091	8,136	8,181	8,226	8,271	8,316	8,361	8,091
21	371.3	Pumping Equipment	8,117	6,291	6,417	6,543	6,668	6,794	6,920	7,046	7,171	7,297	7,423	7,549	7,674	7,070
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	87,923	88,436	88,949	88,319	88,835	89,350	89,865	90,380	90,896	91,411	91,926	92,441	92,957	90,130
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	(6,294)	(6,292)	(6,289)	(6,287)	(6,284)	(6,281)	(6,279)	(6,276)	(6,274)	(6,271)	(6,269)	(6,266)	(6,263)	(6,279)
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	4	32	66	111	16
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	203,473	202,552	203,582	203,469	204,501	205,534	206,566	207,598	208,630	209,666	210,726	211,793	212,869	206,997
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-10

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	178	179	179	180	181	181	182	183	183	184	184	185	186	182
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	3,503	3,515	3,527	3,539	3,551	3,563	3,575	3,587	3,599	3,610	3,622	3,634	2,527	3,489
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	99,513	99,808	100,103	100,398	100,693	100,989	101,139	101,436	101,734	101,886	102,185	102,484	102,638	101,154
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	5,835	5,871	5,907	5,942	5,978	6,014	6,050	6,086	6,123	6,159	6,195	6,232	6,268	6,051
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	8,361	8,407	8,452	8,497	8,542	8,589	8,596	8,623	8,650	8,677	8,704	8,731	8,765	8,583
21	371.3	Pumping Equipment	7,674	7,800	7,926	8,052	8,177	8,303	8,429	8,554	8,680	8,805	8,931	9,057	5,698	8,160
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	72	144	216	289	361	433	505	577	200
27	380.4	Treatment & Disposal Equipment	92,957	93,472	93,987	94,502	95,018	95,533	96,047	96,562	97,077	97,592	98,107	98,622	95,750	95,787
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	(6,263)	(6,261)	(6,258)	(6,256)	(6,253)	(6,250)	(6,248)	(6,245)	(6,243)	(6,240)	(6,237)	(6,235)	(6,232)	(6,248)
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	111	155	200	249	297	361	428	496	563	630	697	764	921	452
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	212,869	213,946	215,023	216,103	217,184	218,334	219,343	220,498	221,653	222,664	223,821	224,979	218,098	218,809
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule: A-10

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	186	186	187	187	188	189	189	190	191	191	192	192	193	189
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	2,527	2,549	2,571	2,426	2,449	2,473	2,329	2,354	2,379	2,237	2,263	2,290	2,149	2,384
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	102,638	102,939	103,240	103,432	103,735	104,037	104,231	104,535	104,839	105,034	105,339	105,645	105,841	104,268
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	6,268	6,305	6,342	6,379	6,417	6,454	6,493	6,531	6,569	6,608	6,647	6,687	6,727	6,494
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	8,765	8,799	8,833	8,867	8,901	8,935	8,969	9,003	9,037	9,071	9,105	9,139	9,173	8,969
21	371.3	Pumping Equipment	5,698	5,891	6,083	6,131	6,326	6,521	6,571	6,769	6,968	7,020	7,221	7,422	7,478	6,623
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	577	649	721	794	866	938	1,010	1,082	1,154	1,226	1,299	1,371	1,443	1,010
27	380.4	Treatment & Disposal Equipment	95,750	96,329	96,909	97,489	98,069	98,649	99,229	99,809	100,389	100,969	101,548	102,128	102,708	99,229
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	(6,232)	(6,230)	(6,227)	(6,224)	(6,222)	(6,219)	(6,217)	(6,214)	(6,211)	(6,209)	(6,206)	(6,204)	(6,201)	(6,217)
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	921	1,081	1,246	1,418	1,596	1,780	1,968	2,160	2,356	2,557	2,762	2,971	3,183	2,000
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	(362)	(353)	(345)	(698)	(681)	(665)	(1,010)	(985)	(960)	(1,296)	(566)
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	218,098	219,500	220,906	221,537	222,972	224,412	225,074	226,538	228,004	228,695	230,187	231,681	232,397	225,385
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0



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

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

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

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

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

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

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-11

Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
2001			
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
2002			
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
2003			
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	128,851	238,386
2004			
35	Additions	1,398	0
36	Adjustments	0	0
37	12/31/04 Balance	130,249	238,386
2005			
38	Additions	1,379	1,950
39	Adjustments	0	0
40	12/31/05 Balance	131,628	240,336
2006			
41	Additions	1,380	0
42	Adjustments	0	0
43	12/31/06 Balance	133,008	240,336
2007			
44	Additions	1,380	1,952
45	Adjustments	0	0
46	12/31/07 Balance	134,388	242,288

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

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-12

Page: 1 of 5

Preparer: Robert M. Griffin

Explanation: Provide the average CIAC balances by classification and Non-Used & useful calculations.

If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	Description	(1) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
		Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
<b>WATER</b>										
Cash CIAC:										
1	Water Treatment Equipment	97,621	0.00%	0	98,375	0.00%	0	99,157	0.00%	0
2	Meter Fees	19,441	0.00%	0	19,538	0.00%	0	19,639	0.00%	0
3	Main Extension Charge	9,469	0.00%	0	9,949	0.00%	0	10,444	0.00%	0
4	Service Installation Fees	4,037	0.00%	0	4,191	0.00%	0	4,352	0.00%	0
5	Total Cash CIAC	130,568		0	132,053		0	133,592		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0		0	0		0	0		0
12	Total Water CIAC	130,568		0	132,053		0	133,592		0
<b>SEWER</b>										
Cash CIAC:										
13	Treatment & Disposal Equipment	210,216	0.00%	0	211,216	0.00%	0	212,042	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	10,191	0.00%	0	10,560	0.00%	0	10,560	0.00%	0
16	Service Installation Fees	18,429	0.00%	0	18,560	0.00%	0	18,560	0.00%	0
17	Total Cash CIAC	238,836		0	240,336		0	241,162		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	238,836		0	240,336		0	241,162		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12

Page: 2 of 5

Preparer: Robert M. Griffin

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

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

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

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	97,459	97,459	97,459	97,459	97,459	97,459	97,459	97,459	97,459	97,459	98,159	98,159	98,159	97,621
2	Meter Fees	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,420	19,510	19,510	19,510	19,441
3	Main Extension Charge	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,366	9,812	9,812	9,812	9,469
4	Service Installation Fees	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,004	4,147	4,147	4,147	4,037
5	Total Cash CIAC	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	131,628	131,628	131,628	130,568
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	130,249	131,628	131,628	131,628	130,568
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	209,916	209,916	209,916	209,916	209,916	209,916	209,916	209,916	209,916	209,916	211,216	211,216	211,216	210,216
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,080	10,560	10,560	10,560	10,191
16	Service Installation Fees	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,390	18,560	18,560	18,560	18,429
17	Total Cash CIAC	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	240,336	240,336	240,336	238,836
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	238,386	240,336	240,336	240,336	238,836

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-12

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	98,159	98,159	98,159	98,159	98,159	98,159	98,393	98,393	98,393	98,627	98,627	98,627	98,861	98,375
2	Meter Fees	19,510	19,510	19,510	19,510	19,510	19,510	19,540	19,540	19,540	19,570	19,570	19,570	19,600	19,538
3	Main Extension Charge	9,812	9,812	9,812	9,812	9,812	9,812	9,960	9,960	9,960	10,108	10,108	10,108	10,256	9,949
4	Service Installation Fees	4,147	4,147	4,147	4,147	4,147	4,147	4,195	4,195	4,195	4,243	4,243	4,243	4,291	4,191
5	Total Cash CIAC	131,628	131,628	131,628	131,628	131,628	131,628	132,088	132,088	132,088	132,548	132,548	132,548	133,008	132,053
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	131,628	131,628	131,628	131,628	131,628	131,628	132,088	132,088	132,088	132,548	132,548	132,548	133,008	132,053
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216	211,216
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560
16	Service Installation Fees	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560
17	Total Cash CIAC	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336	240,336

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	98,861	98,861	98,861	99,036	99,036	99,036	99,211	99,211	99,211	99,386	99,386	99,386	99,561	99,157
2	Meter Fees	19,600	19,600	19,600	19,623	19,623	19,623	19,646	19,646	19,646	19,669	19,669	19,669	19,692	19,639
3	Main Extension Charge	10,256	10,256	10,256	10,367	10,367	10,367	10,478	10,478	10,478	10,589	10,589	10,589	10,700	10,444
4	Service Installation Fees	4,291	4,291	4,291	4,327	4,327	4,327	4,363	4,363	4,363	4,399	4,399	4,399	4,435	4,352
5	Total Cash CIAC	133,008	133,008	133,008	133,353	133,353	133,353	133,698	133,698	133,698	134,043	134,043	134,043	134,388	133,592
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	133,008	133,008	133,008	133,353	133,353	133,353	133,698	133,698	133,698	134,043	134,043	134,043	134,388	133,592
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	211,216	211,216	211,216	211,704	211,704	211,704	212,192	212,192	212,192	212,680	212,680	212,680	213,168	212,042
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560	10,560
16	Service Installation Fees	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,560
17	Total Cash CIAC	240,336	240,336	240,336	240,824	240,824	240,824	241,312	241,312	241,312	241,800	241,800	241,800	242,288	241,162
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	240,336	240,336	240,336	240,824	240,824	240,824	241,312	241,312	241,312	241,800	241,800	241,800	242,288	241,162

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

Florida Public Service Commission

**Leisure Lakes**

Schedule: A-13

**Docket No. 060368-WS**

Page: 1 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

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

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



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

Florida Public Service Commission

Leisure Lakes

Schedule: A-13

Docket No. 060368-WS

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	69,843	170,991
	2004		
35	Additions	2,249	6,098
36	Adjustments	0	0
37	12/31/04 Balance	72,092	177,089
	2005		
38	Additions	4,515	12,218
39	Adjustments	0	0
40	12/31/05 Balance	76,607	189,308
	2006		
41	Additions	4,603	11,643
42	Adjustments	0	0
43	12/31/06 Balance	81,209	200,951
	2007		
44	Additions	4,725	11,895
45	Adjustments	0	0
46	12/31/07 Balance	85,935	212,845

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

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

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

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

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

Line No.	Description	(1) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected rate Year 2007		
		Adjusted	(3) Non-Used & Useful	(4) Adjusted	Adjusted	(6) Non-Used & Useful	(7) Amount	Adjusted	(9) Non-Used & Useful	(10) Amount
		Balance	%		Balance	%		Balance	%	
<b>WATER</b>										
Cash										
1	Water Treatment Equipment	68,417	0.00%	0	71,676	0.00%	0	74,993	0.00%	0
2	Meter Fees	4,452	0.00%	0	5,427	0.00%	0	6,407	0.00%	0
3	Main Extension Charge	1,084	0.00%	0	1,302	0.00%	0	1,566	0.00%	0
4	Service Installation Fees	393	0.00%	0	496	0.00%	0	603	0.00%	0
5	Total Cash	74,346		0	78,901		0	83,569		0
Property										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0		0	0		0	0		0
12	Total Water	74,346		0	78,901		0	83,569		0
<b>SEWER</b>										
Cash										
13	Treatment & Disposal Equipment	178,003	0.00%	0	189,141	0.00%	0	200,261	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	1,415	0.00%	0	1,647	0.00%	0	1,881	0.00%	0
16	Service Installation Fees	3,773	0.00%	0	4,260	0.00%	0	4,748	0.00%	0
17	Total Cash	183,191		0	195,048		0	206,890		0
Property										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0		0	0		0	0		0
28	Total Sewer	183,191		0	195,048		0	206,890		0

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

Florida Public Service Commission

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

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

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

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

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance  
Leisure Lakes  
Docket No. 060368-WS  
Test Year Ending 12/31/05

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	66,803	67,072	67,341	67,610	67,878	68,147	68,416	68,685	68,953	69,222	69,493	69,764	70,034	68,417
2	Meter Fees	3,967	4,048	4,129	4,209	4,290	4,371	4,452	4,533	4,614	4,695	4,776	4,858	4,939	4,452
3	Main Extension Charge	979	996	1,014	1,031	1,048	1,066	1,083	1,100	1,118	1,135	1,153	1,172	1,190	1,084
4	Service Installation Fees	343	351	360	368	376	385	393	401	410	418	427	435	444	393
5	Total Cash	72,092	72,467	72,843	73,218	73,594	73,969	74,344	74,720	75,095	75,470	75,849	76,228	76,607	74,346
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	72,092	72,467	72,843	73,218	73,594	73,969	74,344	74,720	75,095	75,470	75,849	76,228	76,607	74,346
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	172,256	173,213	174,171	175,128	176,085	177,043	178,000	178,958	179,915	180,873	181,836	182,799	183,763	178,003
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	1,303	1,322	1,340	1,359	1,377	1,396	1,415	1,433	1,452	1,471	1,490	1,510	1,529	1,415
16	Service Installation Fees	3,531	3,571	3,611	3,652	3,692	3,732	3,773	3,813	3,853	3,894	3,934	3,975	4,016	3,773
17	Total Cash	177,089	178,106	179,122	180,139	181,155	182,171	183,188	184,204	185,220	186,237	187,260	188,284	189,308	183,191
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	177,089	178,106	179,122	180,139	181,155	182,171	183,188	184,204	185,220	186,237	187,260	188,284	189,308	183,191

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending 12/31/06

Schedule: A-14

Page: 4 of 5

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	70,034	70,306	70,579	70,851	71,123	71,397	71,672	71,948	72,223	72,499	72,774	73,050	73,327	71,676
2	Meter Fees	4,939	5,020	5,101	5,183	5,264	5,345	5,427	5,508	5,590	5,671	5,753	5,834	5,916	5,427
3	Main Extension Charge	1,190	1,208	1,226	1,244	1,262	1,281	1,301	1,320	1,339	1,359	1,378	1,398	1,418	1,302
4	Service Installation Fees	444	453	461	470	479	487	496	505	513	522	531	540	549	496
5	Total Cash	76,607	76,987	77,367	77,748	78,128	78,511	78,896	79,280	79,665	80,051	80,437	80,822	81,209	78,901
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	76,607	76,987	77,367	77,748	78,128	78,511	78,896	79,280	79,665	80,051	80,437	80,822	81,209	78,901
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	183,763	184,629	185,494	186,360	187,226	188,158	189,090	190,022	190,955	191,887	192,819	193,751	194,683	189,141
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	1,529	1,549	1,568	1,588	1,607	1,627	1,647	1,666	1,686	1,705	1,725	1,744	1,764	1,647
16	Service Installation Fees	4,016	4,056	4,097	4,138	4,178	4,219	4,260	4,300	4,341	4,382	4,423	4,463	4,504	4,260
17	Total Cash	189,308	190,234	191,160	192,086	193,012	194,004	194,997	195,989	196,981	197,974	198,966	199,958	200,951	195,048
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	189,308	190,234	191,160	192,086	193,012	194,004	194,997	195,989	196,981	197,974	198,966	199,958	200,951	195,048

Schedule of Accumulated Amortization of CIAC by Classification  
 Test Year Average Balance  
 Leisure Lakes  
 Docket No. 060368-WS  
 Test Year Ending 12/31/07

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash															
1	Water Treatment Equipment	73,327	73,604	73,881	74,158	74,436	74,714	74,992	75,270	75,548	75,826	76,105	76,383	76,662	74,993
2	Meter Fees	5,916	5,997	6,079	6,161	6,243	6,324	6,406	6,488	6,570	6,652	6,734	6,816	6,898	6,407
3	Main Extension Charge	1,418	1,442	1,467	1,491	1,516	1,541	1,566	1,591	1,616	1,641	1,666	1,691	1,717	1,566
4	Service Installation Fees	549	558	567	576	585	594	603	612	621	630	639	649	658	603
5	Total Cash	81,209	81,602	81,994	82,387	82,780	83,173	83,567	83,960	84,354	84,749	85,144	85,539	85,935	83,569
Property															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	81,209	81,602	81,994	82,387	82,780	83,173	83,567	83,960	84,354	84,749	85,144	85,539	85,935	83,569
<b>SEWER</b>															
Cash															
13	Treatment & Disposal Equipment	194,683	195,610	196,537	197,466	198,395	199,324	200,256	201,187	202,118	203,052	203,985	204,919	205,854	200,261
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	1,764	1,783	1,803	1,823	1,842	1,862	1,881	1,901	1,920	1,940	1,959	1,979	1,999	1,881
16	Service Installation Fees	4,504	4,545	4,585	4,626	4,667	4,707	4,748	4,789	4,830	4,870	4,911	4,952	4,992	4,748
17	Total Cash	200,951	201,938	202,925	203,915	204,904	205,894	206,885	207,877	208,868	209,862	210,856	211,849	212,845	206,890
Property															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	200,951	201,938	202,925	203,915	204,904	205,894	206,885	207,877	208,868	209,862	210,856	211,849	212,845	206,890

## Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

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

Schedule: A-15

Page: 1 of 1

Preparer: Robert M. Griffin

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

---

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

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

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

Florida Public Service Commission

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

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

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

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

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



## Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

## Leisure Lakes

Schedule: A-17

## Docket No. 060368-WS

Page: 1 of 1

Test Year Ending December 31 of

Preparer: Robert M. Griffin

Historical 2005, Projected 2006 &amp; 2007

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

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

Line No.	(1) Description	(2) Historical Test Year 2005 Average	(3) Intermediate Year 2006 Average	(4) Projected Rate Year 2007 Average
	Balance Sheet Accounts			
	<b>For All Systems:</b>			
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	<b>TOTAL CURRENT ASSETS</b>	<u>2,166,818</u>	<u>2,158,355</u>	<u>2,728,017</u>
	Less:			
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>	<u>647,472</u>	<u>1,354,396</u>	<u>1,527,768</u>
	Total Working Capital Balance Sheet			
13	Accounts- All Systems	<u>1,519,346</u>	<u>803,960</u>	<u>1,200,249</u>
	<b>Allocation for this System:</b>			
	Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..			
14	Allocation Percentage - Water	0.785%	0.785%	0.785%
15	Assets Allocated - Water (line 7 x line 14)	17,009	16,943	21,414
16	Liabilities Allocated - Water (line 12 x line 14)	5,083	10,632	11,993
17	Allocation Percentage - Sewer	0.761%	0.761%	0.761%
18	Assets Allocated - Sewer (line 7 x line 17)	16,483	16,419	20,752
19	Liabilities Allocated - Sewer (line 12 x line 17)	4,925	10,303	11,622
	<b>Direct Assignment of CWC Accounts:</b>			
	Deferred Rate Case Expense			
20	Water	2,370	7,697	17,086
21	Sewer	2,297	7,459	16,558
	Other Regulatory Assets			
22	Water	13,435	12,763	11,420
23	Sewer	12,688	12,054	10,785
	Other Deferred Debits			
24	Water	0	0	0
25	Sewer	0	0	0
	Total Balance Sheet CWC-this system			
26	<b>Water</b> (Lines 15-16+20+22+24)	<u>27,732</u>	<u>26,772</u>	<u>37,928</u>
27	<b>Sewer</b> (Lines 18-19+21+23+25)	<u>26,543</u>	<u>25,629</u>	<u>36,473</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Test Year Ended: 2005

Historical [ X ] Projected [ ]

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

Schedule: A-18

Page: 1 of 3

Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) 12/31/04	(3) 1/31/05	(4) 2/28/05	(5) 3/31/05	(6) 4/30/05	(7) 5/31/05	(8) 6/30/05	(9) 7/31/05	(10) 8/31/05	(11) 9/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average Balance
1	Utility Plant	72,950,136	72,950,136	72,950,136	71,913,317	72,453,874	72,716,902	72,740,118	72,745,554	72,793,037	72,844,085	72,571,168	72,641,242	74,040,794	72,793,115
2	Construction Work in Progress	1,811,581	1,850,284	2,103,492	3,006,366	2,981,605	3,110,516	4,264,021	4,945,503	5,361,503	5,698,734	6,644,403	8,983,714	10,504,654	4,712,798
3	Utility Plant Acquisition	(11,572)	(11,621)	(11,584)	(11,547)	(11,510)	(11,473)	(11,436)	(11,399)	(11,362)	(11,325)	(11,288)	(11,251)	(1,056,914)	(91,868)
4	GROSS UTILITY PLANT	74,750,145	74,788,799	75,042,044	74,908,136	75,423,969	75,815,946	76,992,703	77,679,658	78,143,178	78,531,494	79,204,283	81,613,704	83,488,534	77,414,046
5	Less: Accumulated Depreciation	(24,978,029)	(25,173,813)	(25,375,464)	(25,483,914)	(25,642,253)	(25,801,460)	(26,152,719)	(26,360,444)	(26,541,969)	(26,748,897)	(26,437,500)	(26,644,929)	(27,117,048)	(26,035,264)
6	NET UTILITY PLANT	49,772,116	49,614,986	49,666,580	49,424,222	49,781,716	50,014,486	50,839,985	51,319,214	51,601,209	51,782,597	52,766,783	54,968,775	56,371,486	51,378,781
7	OTHER PHYSICAL PROPERTY	2,007,361	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,566
8	Cash	3,477	3,477	3,477	0	0	0	(24)	0	0	0	0	0	0	801
9	Accounts Receivable Customer	1,815,677	1,614,863	1,784,975	1,576,855	1,818,013	1,773,654	1,673,614	1,605,553	1,482,366	1,495,775	1,196,584	1,168,243	1,208,001	1,554,936
10	Allowance for Bad Debts	(319,546)	(229,818)	(237,436)	(268,058)	(280,819)	(282,063)	(271,710)	(248,014)	(240,092)	(42,343)	(38,808)	(27,755)	(35,188)	(193,973)
11	Accounts Receivable Other	3,956	2,150	2,150	2,150	1,000	1,000	1,000	1,000	1,000	4,741	1,659	10,151	17,983	3,842
12	Materials & Supplies	14,693	14,693	14,693	14,693	14,693	14,693	14,693	12,881	12,881	0	0	0	0	9,893
13	Temporary Investments	51,742	56,812	47,883	30,215	30,215	30,215	22,661	22,661	15,107	15,107	15,107	7,554	7,554	27,141
14	Unbilled Revenue	655,756	671,431	665,719	632,217	666,946	658,976	636,726	636,726	636,726	632,224	623,159	640,757	596,599	642,613
15	Prepayments	111,578	124,542	111,290	126,641	127,376	132,007	105,322	114,345	160,330	125,120	136,081	131,107	134,962	126,208
16	TOTAL CURRENT ASSETS	2,337,334	2,258,151	2,392,752	2,114,714	2,377,424	2,328,482	2,182,282	2,145,152	2,068,319	2,230,625	1,933,783	1,930,054	1,929,910	2,171,460
17	Prelim Survey & Investigation Chgs	4,240	4,240	4,240	16,045	18,325	18,325	15,100	18,275	20,205	18,595	18,595	18,595	18,595	14,875
18	Deferred Rate Case Expense	254,016	247,871	267,224	299,338	335,456	401,769	410,728	432,807	447,113	470,506	489,534	498,134	520,603	390,392
19	Regulatory Assets	1,959,931	1,924,301	1,888,671	1,853,041	1,817,411	1,781,781	1,746,151	1,695,602	1,670,504	1,645,407	1,620,309	1,595,211	1,570,114	1,751,418
20	Other Deferred Debits	169,174	165,945	175,864	181,223	194,537	193,495	195,247	222,430	189,991	367,569	356,460	306,152	302,077	232,320
21	RWIP	0	0	0	0	0	(13,780)	(13,780)	(13,780)	(15,280)	(21,630)	(21,630)	(21,630)	(8,430)	(9,995)
22															
23															
24	TOTAL DEFERRED DEBITS	2,387,360	2,342,357	2,335,998	2,349,647	2,365,728	2,381,590	2,353,446	2,355,334	2,312,533	2,480,447	2,463,268	2,396,461	2,402,958	2,379,010
25	TOTAL ASSETS	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Leisure Lakes  
 Docket No. 060368-WS  
 Test Year Ended: 2006  
 Historical [ ] Projected [ X ]

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

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

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

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Leisure Lakes  
 Docket No. 060368-WS  
 Test Year Ended: 2007  
 Historical [ ] Projected [ X ]

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Leisure Lakes  
 Docket No. 060368-WS  
 Test Year Ended: 2005  
 Historical [ X ] Projected [ ]

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Leisure Lakes  
 Docket No. 060368-WS  
 Test Year Ended 2006  
 Historical [ ] Projected [ X ]

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Laisure Lakes  
 Docket No. 060368-WS  
 Test Year Ended 2007  
 Historical [ ] Projected [ X ]

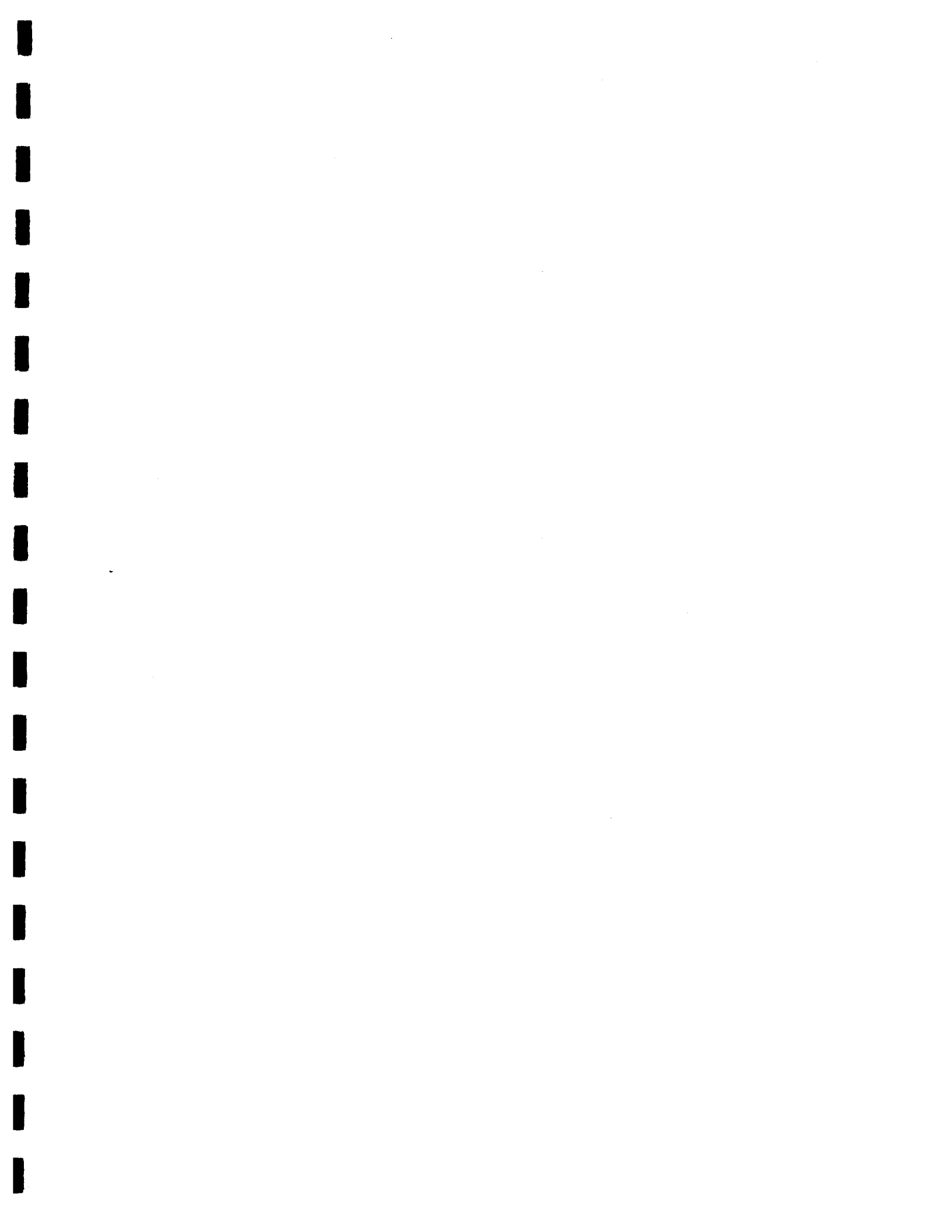
Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

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

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









**Leisure Lakes**  
**NET OPERATING INCOME**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Net Operating Income Statement - Water	B-1	57
Net Operating Income Statement - Sewer	B-2	58
Adjustments to Net Operating Statements	B-3	59
Operating Revenues	B-4	64
Water O & M Expenses By Month	B-5	65
Sewer O & M Expenses By Month	B-6	69
Comparative O & M Expenses - Water	B-7	73
Comparative O & M Expenses - Water, Explanations	B-7 Supl	74
Comparative O & M Expenses - Sewer	B-8	75
Comparative O & M Expenses - Sewer, Explanations	B-8 Supl	76
Analysis of Contractual Services	B-9	77
Rate Case Expense Analysis	B-10	78
Analysis of Maintenance Expenses	B-11	79
Schedule of Allocated Expenses	B-12	80
Net Depreciation Expense - Water	B-13	83
Net Depreciation Expense - Sewer	B-14	86
Taxes Other Than Income	B-15	89



Schedule of Water Net Operating Income

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: B-1

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	59,568	(9)	59,559	1,614	61,173	215	61,388	83,299	144,687	B-4
2	Operation & Maintenance	58,836	2,435	61,271	10,964	72,234	27,413	99,647	1,230	100,878	B-5
3	Depreciation, net of CIAC Amort.,U&U	0	6,782	6,782	990	7,772	2,076	9,848	0	9,848	B-13
4	Amortization	0	0	0	1,344	1,344	0	1,344	0	1,344	B-3
5	Taxes Other Than Income	4,069	(53)	4,016	(98)	3,918	1,500	5,418	3,748	9,166	B-15
6	Provision for Income Taxes	(1,287)	(2,923)	(4,210)	(5,820)	(10,031)	(12,114)	(22,145)	29,397	7,252	C-1
7	OPERATING EXPENSES	61,618	6,240	67,858	7,379	75,237	18,876	94,112	34,376	128,488	
8	NET OPERATING INCOME	(2,050)	(6,249)	(8,299)	(5,764)	(14,064)	(18,661)	(32,724)	48,923	16,199	
9	RATE BASE	0	167,175	167,175	10,359	177,533	32,416	209,949		209,949	A-1
10	RATE OF RETURN	-		-4.96%						7.72%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: B-2

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	75,453	(85)	75,367	903	76,271	274	76,544	45,496	122,040	B-4
2	Operation & Maintenance	58,575	2,404	60,979	3,104	64,083	27,812	91,895	672	92,567	B-6
3	Depreciation, net of CIAC Amort.,U&U	0	187	187	1,334	1,520	2,632	4,153	0	4,153	B-14
4	Amortization	0	0	0	1,269	1,269	0	1,269	0	1,269	B-3
5	Taxes Other Than Income	5,007	(376)	4,631	(76)	4,555	1,722	6,278	2,047	8,325	B-15
6	Provision for Income Taxes	4,447	(27)	4,420	(2,742)	1,678	(12,753)	(11,075)	15,930	4,854	C-1
7	OPERATING EXPENSES	68,029	2,188	70,217	2,888	73,105	19,414	92,519	18,649	111,168	
8	NET OPERATING INCOME	7,424	(2,273)	5,150	(1,985)	3,165	(19,140)	(15,975)	26,847	10,873	
9	RATE BASE	0	69,782	69,782	17,451	87,233	59,270	146,503		146,503	A-2
10	RATE OF RETURN			7.38%						7.42%	

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

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

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

Historical [ X ] Projected [ ]

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2005				
1	A. REVENUES			E-2
2	To reconcile booked revenues with billing analysis	(9)	(85)	
3	TOTAL	(9)	(85)	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Materials & Supplies	Remove non-recurring hurricane expense from prior periods.	0	0
7	Contractual Services - Legal	2004 Accrual true up - Non-recurring	361	357
8	Contractual Services - Other	Remove non-recurring hurricane expense from prior periods.	0	0
9	Transportation Expenses	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	248	245
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	1,310	1,294
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	515	508
12	TOTAL	2,435	2,404	
13				
14	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
15	UPIS depreciation expense adjusted for PSC approved UPIS balances and PSC lives	11,631	8,515	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives	(4,515)	(8,329)	
17	TOTAL	7,116	187	
18		6,782		
19	D. AMORTIZATION			
20	-	0	0	
21	-	0	0	
22	TOTAL	0	0	
23				
24	E. TAXES OTHER THAN INCOME TAX			B-15
25	1. Payroll tax adjustment	0	0	
26	2. Property Tax adjustment for Future Use plant	(53)	(376)	
27	TOTAL	(53)	(376)	
28				
29	F. INCOME TAXES			
30	1. Income tax impact of the adjustments to per book income	(2,923)	(27)	C-1
31	TOTAL	(2,923)	(27)	
32				
33	TOTAL INCOME ADJUSTMENTS	6,566	2,103	
		6,232		

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

## Leisure Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [ ] Projected [ X ]

Schedule: B-3

Page: 2 of 5

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2006				
1	A. REVENUES			E-2, E-13
2	Customer growth	1,614	903	
3	TOTAL	1,614	903	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	Adjustment for open positions (1,283)	(423)	
7	Salaries & Wages - Officers, Exec.	Adjustment for open positions 26	(17)	
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits (468)	(41)	
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth and inflationary increases 886	277	
10	Sludge Removal Expense	Adj. for upgraded plants, growth and inflationary increases 0	3,998	
11	Purchased Power	Adj. for increase in cost due to storm damage recover surcharges and fuel charges 464	482	
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges 116	2,201	
13	Chemicals	Adj. for increase in chlorine costs 1,513	(721)	
14	Materials & Supplies	Adj. for increase in spending to improvement and repairs that are not capital in nature. 943	184	
15	Contractual Services - Engineering	Adj. for the cost of CCR's that were previously paid by the corporate office. 775	389	
16	Contractual Services - Accounting	Adj. for the cost of setting up Sarbane-Oxley procedures, along with a reduction of cost for the process of the Annual Reports to the FPSC. (1,035)	(1,329)	
17	Contractual Services - Legal	Adj. to account for fees that were previously included in the corporate charges in the past. 5,073	1,108	
18	Contractual Services - Mgmt. Fees	Adj. for several items (engineering, legal & acctg) that were previously recorded in Mgmt Fees that are now recorded on the proper lines. (3,633)	(4,634)	
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing. 2,630	227	
20	Contractual Services - Other	Adj. for changes occurring due to moving the call center from Florida to Cary, NC (1,115)	(1,548)	
21	Rental of Building/Real Prop.	Change in the admin/operations office rent. 58	(77)	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is volatile from year to year. 4	526	
23	Transportation Expenses	Adj. for the new procedure that transfers a portion of transportation cost to capital. (2,195)	(2,905)	
24	Insurance - Vehicle	Adj. for the new procedure that transfers a portion of transportation cost to capital. (127)	(99)	
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS 270	221	
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions. (182)	(172)	
27	Insurance - Other	Adj. for volatile charges from year to year. (66)	(129)	
28	Advertising Expense	Adj. for additional advertising for open positions and customer notices for NOV's 114	(0)	
29	Reg. Comm. Exp. - Rate Case Amort.	None 0	0	
30	Reg. Comm. Exp. - Rate Case Other	None 0	0	
31	Bad Debt Expense	Adj. for improved delinquencies (861)	(482)	
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines. 8,162	5,219	
33	Non-recurring 2005 Bonus True-up	93	92	
34	Purchased Power Rate Increase Pass Through	793	749	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	7	7	
36	TOTAL	10,964	3,104	
37				
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements	1,091	1,205	
40	CIAC amortization adjusted for additional contributions	(101)	129	
41	TOTAL	990	1,334	
42				



## Schedule of Adjustments to Operating Income

Florida Public Service Commission

## Leisure Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006 - continued

Historical [ ] Projected [ X ]

Schedule: B-3

Page: 3 of 5

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
43	D. AMORTIZATION			
44	To record annual amortization of regulatory assets per PSC 2/27/06 Amendatory Order	1,344	1,269	
45	-	0	0	
46	TOTAL	1,344	1,269	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1. RAF on revenue from customer growth and rate index	73	41	
50	2. Payroll tax adjustment	(96)	(29)	
51	3. Property taxes associated with plant additions	(80)	(121)	
52	4. Property Tax adjustment for Future Use plant	6	33	
53	TOTAL	(98)	(76)	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	(5,820)	(2,742)	
57	TOTAL	(5,820)	(2,742)	
58				
59	TOTAL INCOME ADJUSTMENTS	8,993	3,792	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule: B-3  
 Page: 4 of 5  
 Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2007				
1	A. REVENUES			E-13
2	Customer growth	215	274	
3	TOTAL	215	274	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	Adj. to include filling open positions and to add 12,351	12,026	
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add (160)	(185)	
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add 1,065	1,002	
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer 974	268	
10	Sludge Removal Expense	Adj. to '07plan, alloc'd by ERCs, increase 19.286% 0	2,182	
11	Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219% 54	257	
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219% 47	459	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271% 417	630	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589% 323	197	
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 22	72	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 112	17	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 42	313	
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351% 855	597	
19	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 138	78	
20	Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 414	92	
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755% 63	24	
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755% 5	128	
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843% 485	303	
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 22	22	
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 71	54	
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 8	18	
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 29	14	
28	Advertising Expense	Adj. to '07plan, allocated by ERCs. 25	0	
29	Reg. Comm. Exp. - Rate Case Amort.	See MFR Schedule B-12 0	0	
30	Reg. Comm. Exp. - Rate Case Other	None 0	0	
31	Bad Debt Expense	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007. (219)	(178)	
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571% 2,028	1,317	
33	Non-recurring 2005 Bonus True-up	96	95	
34	Purchased Power Rate Increase Pass Through	817	771	
35	Contractual Services - Other	Customer Call Center conversion 2,284	2,256	
36	Reg. Comm. Exp. - Rate Case Amort.	5,250	5,185	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion	(205)	(202)	
38	TOTAL	27,413	27,812	
39				
40	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements	2,212	3,265	
42	CIAC amortization adjusted for additional contributions	(135)	(633)	
43	TOTAL	2,076	2,632	
44				
45	D. AMORTIZATION			
46	-	0	0	
47	-	0	0	
48	TOTAL	0	0	
49				
50	E. TAXES OTHER THAN INCOME TAX			B-15
51	1. RAF on revenue from customer growth and rate index	10	12	
52	2. Payroll tax adjustment	1,017	988	
53	3. Property taxes associated with plant additions	508	970	
54	4. Property Tax adjustment for Future Use plant	(35)	(248)	
55	TOTAL	1,500	1,722	
56				
57	F. INCOME TAXES			C-1
58	1. Income tax impact of the adjustments to per book income	(12,114)	(12,753)	
59	TOTAL	(12,114)	(12,753)	
60				
61	TOTAL INCOME ADJUSTMENTS	19,090	19,687	

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE			
2	Required Revenue Adjustment	83,299	45,496	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	1,230	672	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% 3,748	2,047	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	61,388	76,544	
12	Plus Required Revenue Adjustment	83,299	45,496	
13	Rate Year Revenue at Proposed Rates	144,687	122,040	
14				
15	Less Operating Expenses Before Income Taxes	(121,236)	(106,313)	
16	Less Interest Expense	(4,653)	(3,144)	
17	Taxable Income	18,798	12,583	
18	Income Tax at Composite Rate of	38.58% 7,251	4,854	
19	Less Income Tax at Present Rates	22,145	11,075	
20				
21	Income Tax Adjustment	29,396	15,929	

**Test Year Operating Revenues**

**Florida Public Service Commission**

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

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

Historical [ X ] Projected [ ]

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

Line No.	(1) WATER		(2)		(3) SEWER		(4)	
	Account No. and Description	Revenues			Account No. and Description	Revenues		
1	<b>WATER SALES</b>				<b>SEWER SALES</b>			
2	460	Unmetered Water Revenue			521.1	Flat Rate - Residential	0	
3	461.1	Metered - Residential	59,174		521.2	Flat Rate - Commercial		
4	461.2	Metered - Commercial	0		521.3	Flat Rate - Industrial		
5	461.3	Metered - Industrial			521.4	Flat Rate - Public Authorities		
6	461.4	Metered - Public Authorities			521.5	Flat Rate - Multi-Family		
7	461.5	Metered - Multi-Family	0		521.6	Flat Rate - Other		
8	462.1	Public Fire Protection	0		522.1	Measured - Residential	75,367	
9	462.2	Private Fire Protection			522.2	Measured - Commercial	0	
10	464	Other Sales - Public Authorities			522.3	Measured - Industrial		
11	465	Irrigation Customers			522.4	Measured - Public Authorities		
12	466	Sales for Resale			522.5	Measured - Multi-Family	0	
13	467	Interdepartmental Sales			523	Other Sales - Public Authorities		
14	475	Unbilled Revenues	0		524	Revenues From Other Systems		
15					525	Interdepartmental Sales		
16					526	Effluent		
17					527	Unbilled Revenues	0	
18	TOTAL WATER SALES		59,174		TOTAL SEWER SALES		75,367	
19								
20	<b>OTHER WATER REVENUES</b>				<b>OTHER SEWER REVENUES</b>			
21	470	Forfeited Discounts			531	Sale Of Sludge		
22	471	Misc. Service Revenues	385		532	Forfeited Discounts		
23	472	Rents From Water Property			534	Rents From Sewer Property		
24	473	Interdepartmental Rents			535	Interdepartmental Rents		
25	474	Other Water Revenues	0		536	Other Sewer Revenues	0	
26	TOTAL OTHER WATER REVENUES		385		TOTAL OTHER SEWER REVENUES		0	
27								
28	TOTAL WATER OPERATING REVENUES		59,559		TOTAL SEWER OPERATING REVENUES		75,367	

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

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005, 2006, 2007

Historical [ X ] Projected [ X ]

Schedule: B-5

Page: 1 of 4

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	601 Salaries & Wages - Employees	7,584	0	7,584	6,301	(1,283)	93	6,395	18,745	12,351	96	18,841
2	603 Salaries & Wages - Officers, Exec.	493	0	493	519	26	0	519	359	(160)	0	359
3	604 Employee Pensions & Benefits	2,024	0	2,024	1,556	(468)	0	1,556	2,620	1,065	0	2,620
4	610 Purchased Water	3,798	0	3,798	4,684	886	0	4,684	5,658	974	0	5,658
5	615 Purchased Power	5,106	0	5,106	5,570	464	793	6,363	6,417	54	817	7,233
6	616 Fuel for Purchased Power	196	0	196	312	116	0	312	359	47	0	359
7	618 Chemicals	3,088	0	3,088	4,602	1,513	0	4,602	5,018	417	0	5,018
8	620 Materials & Supplies	849	0	849	1,792	943	0	1,792	2,116	323	0	2,116
9	631 Contractual Services - Engineering	309	0	309	1,083	775	0	1,083	1,106	22	0	1,106
10	632 Contractual Services - Accounting	2,653	0	2,653	1,618	(1,035)	0	1,618	1,731	112	0	1,731
11	633 Contractual Services - Legal	3	361	364	5,438	5,073	0	5,438	5,479	42	0	5,479
12	634 Contractual Services - Mgmt. Fees	9,106	0	9,106	5,473	(3,633)	0	5,473	6,328	855	0	6,328
13	635 Contractual Services - Testing	3,217	0	3,217	5,847	2,630	0	5,847	5,985	138	0	5,985
14	636 Contractual Services - Other	13,516	0	13,516	12,402	(1,115)	0	12,402	12,816	414	2,284	15,100
15	641 Rental of Building/Real Prop.	247	0	247	304	58	0	304	368	63	0	368
16	642 Rental of Equipment	18	0	18	22	4	0	22	27	5	0	27
17	650 Transportation Expenses	3,826	248	4,075	1,880	(2,195)	0	1,880	2,365	485	0	2,365
18	656 Insurance - Vehicle	259	0	259	132	(127)	0	132	153	22	0	153
19	657 Insurance - General Liability	488	0	488	758	270	0	758	829	71	0	829
20	658 Insurance - Workman's Comp.	286	0	286	104	(182)	0	104	112	8	0	112
21	659 Insurance - Other	359	0	359	292	(66)	0	292	322	29	0	322
22	660 Advertising Expense	13	0	13	126	114	0	126	152	25	0	152
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	5,250	5,250
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	250	1,310	1,560	699	(861)	0	699	480	(219)	0	480
26	675 Miscellaneous Expense	1,150	515	1,664	9,827	8,162	7	9,834	11,862	2,028	(205)	11,657
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>58,836</b>	<b>2,435</b>	<b>61,271</b>	<b>71,341</b>	<b>10,071</b>	<b>893</b>	<b>72,234</b>	<b>91,406</b>	<b>19,172</b>	<b>8,241</b>	<b>99,647</b>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

Schedule: B-5  
 Page: 2 of 4  
 Preparer: Jack Schreyer

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2005 Total	Per Books Annual
1	601 Salaries & Wages - Employees	321	62	885	475	512	473	388	97	711	673	1,284	1,704	7,584	
2	603 Salaries & Wages - Officers, Exec.	0	45	93	63	62	81	69	45	71	59	69	(163)	493	
3	604 Employee Pensions & Benefits	188	224	335	270	287	174	146	121	180	(63)	170	(7)	2,024	
4	610 Purchased Water	0	0	752	279	263	567	382	0	413	232	375	535	3,798	
5	615 Purchased Power	335	323	486	405	396	446	475	311	427	419	464	619	5,106	
6	616 Fuel for Purchased Power	0	0	4	2	175	3	2	0	2	1	2	3	196	
7	618 Chemicals	0	414	809	17	16	449	23	592	25	242	23	477	3,088	
8	620 Materials & Supplies	70	139	36	13	13	123	101	0	20	291	18	25	849	
9	631 Contractual Services - Engineering	0	0	7	3	3	5	4	0	72	70	72	73	309	
10	632 Contractual Services - Accounting	0	46	128	77	75	740	527	153	332	149	194	232	2,653	
11	633 Contractual Services - Legal	0	0	1	0	0	0	0	0	0	0	0	0	3	
12	634 Contractual Services - Mgmt. Fees	0	450	1,013	733	823	889	796	772	683	821	1,080	1,046	9,106	
13	635 Contractual Services - Testing	120	120	197	329	147	178	159	120	163	1,296	243	145	3,217	
14	636 Contractual Services - Other	1,337	735	994	831	825	1,698	975	678	1,537	878	807	2,220	13,516	
15	641 Rental of Building/Real Prop.	0	0	49	18	17	37	25	0	27	15	24	35	247	
16	642 Rental of Equipment	0	0	4	1	1	3	2	0	2	1	2	3	18	
17	650 Transportation Expenses	0	214	411	296	314	360	404	280	441	377	432	297	3,826	
18	656 Insurance - Vehicle	0	18	30	22	22	27	24	18	25	22	24	27	259	
19	657 Insurance - General Liability	0	34	57	42	42	51	46	34	46	41	45	50	488	
20	658 Insurance - Workman's Comp.	0	26	26	26	26	26	26	26	26	26	26	26	286	
21	659 Insurance - Other	0	25	42	31	31	38	33	25	34	30	33	37	359	
22	660 Advertising Expense	0	0	2	1	1	2	1	0	1	1	1	2	13	
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	189	0	12	4	4	9	6	0	7	4	6	9	250	
26	675 Miscellaneous Expense	14	14	156	67	67	122	86	55	92	258	99	119	1,150	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>2,574</b>	<b>2,889</b>	<b>6,529</b>	<b>4,006</b>	<b>4,120</b>	<b>6,502</b>	<b>4,701</b>	<b>3,327</b>	<b>5,338</b>	<b>5,845</b>	<b>5,493</b>	<b>7,512</b>	<b>58,836</b>	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

Schedule: B-5  
 Page: 3 of 4  
 Preparer: Jack Schreyer

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Forecast Annual	
1	601 Salaries & Wages - Employees	748	537	627	1,143	933	772	790	183	170	188	180	31	6,301	
2	603 Salaries & Wages - Officers, Exec.	69	74	(18)	83	48	82	102	18	18	19	18	7	519	
3	604 Employee Pensions & Benefits	191	253	(67)	229	133	223	322	59	58	60	59	35	1,556	
4	610 Purchased Water	362	441	562	577	30	567	878	289	278	296	288	116	4,684	
5	615 Purchased Power	472	484	585	685	562	476	546	367	375	351	350	318	5,570	
6	616 Fuel for Purchased Power	2	3	3	3	284	3	5	2	2	2	2	1	312	
7	618 Chemicals	318	323	927	35	1,079	739	54	217	228	230	231	221	4,602	
8	620 Materials & Supplies	107	174	27	421	37	161	42	170	173	163	163	155	1,792	
9	631 Contractual Services - Engineering	72	72	73	74	518	123	76	16	16	15	15	13	1,083	
10	632 Contractual Services - Accounting	91	277	198	200	69	199	233	78	79	71	70	52	1,618	
11	633 Contractual Services - Legal	0	0	0	0	0	0	1	0	0	0	0	5,434	5,438	
12	634 Contractual Services - Mgmt. Fees	689	766	764	742	628	831	593	105	101	108	104	42	5,473	
13	635 Contractual Services - Testing	127	361	38	851	2,357	394	282	297	302	285	285	267	5,847	
14	636 Contractual Services - Other	1,313	992	872	877	868	873	1,281	1,099	1,120	1,057	1,054	995	12,402	
15	641 Rental of Building/Real Prop.	24	29	37	37	2	37	57	19	18	19	19	8	304	
16	642 Rental of Equipment	2	2	3	3	0	3	4	1	1	1	1	1	22	
17	650 Transportation Expenses	375	366	381	241	5	119	161	53	51	54	52	21	1,880	
18	656 Insurance - Vehicle	15	15	17	17	8	17	22	5	4	5	5	2	132	
19	657 Insurance - General Liability	100	101	105	105	89	105	114	9	8	9	9	3	758	
20	658 Insurance - Workman's Comp.	15	15	14	15	15	15	15	0	0	0	0	0	104	
21	659 Insurance - Other	35	37	39	40	28	39	46	6	6	7	6	3	292	
22	660 Advertising Expense	1	1	2	50	63	2	3	1	1	1	1	0	126	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	6	7	9	9	153	9	14	84	102	103	103	100	699	
26	675 Miscellaneous Expense	85	2,457	123	125	22	125	232	1,365	1,393	1,312	1,310	1,278	9,827	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>5,218</b>	<b>7,787</b>	<b>5,320</b>	<b>6,564</b>	<b>7,933</b>	<b>5,916</b>	<b>5,874</b>	<b>4,440</b>	<b>4,505</b>	<b>4,357</b>	<b>4,324</b>	<b>9,102</b>	<b>71,341</b>	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

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 Budgeted Annual	
1	601 Salaries & Wages - Employees	1,533	1,614	1,740	1,755	1,190	1,744	2,066	1,457	1,446	1,465	1,456	1,279	18,745	
2	603 Salaries & Wages - Officers, Exec.	28	34	43	44	2	43	67	22	21	23	22	9	359	
3	604 Employee Pensions & Benefits	287	357	0	333	219	326	439	138	136	139	138	108	2,620	
4	610 Purchased Water	438	533	679	697	36	685	1,060	349	336	358	347	140	5,658	
5	615 Purchased Power	544	557	674	790	642	549	635	423	431	404	402	365	6,417	
6	616 Fuel for Purchased Power	3	3	4	4	325	4	6	2	2	2	2	1	359	
7	618 Chemicals	347	353	1,008	43	1,168	804	65	237	250	251	252	241	5,018	
8	620 Materials & Supplies	127	205	32	496	44	191	51	201	204	192	192	182	2,116	
9	631 Contractual Services - Engineering	73	74	76	76	522	126	79	16	16	16	16	14	1,106	
10	632 Contractual Services - Accounting	99	288	212	214	70	213	254	84	87	78	77	54	1,731	
11	633 Contractual Services - Legal	0	0	1	1	0	1	1	0	0	0	0	5,475	5,479	
12	634 Contractual Services - Mgmt. Fees	791	880	880	857	713	956	695	127	122	130	126	51	6,328	
13	635 Contractual Services - Testing	136	373	50	870	2,376	409	302	305	310	293	292	270	5,985	
14	636 Contractual Services - Other	1,348	1,030	917	923	877	919	1,351	1,127	1,148	1,085	1,082	1,010	12,816	
15	641 Rental of Building/Real Prop.	28	35	44	45	2	44	69	23	22	23	23	9	368	
16	642 Rental of Equipment	2	2	3	3	0	3	5	2	2	2	2	1	27	
17	650 Transportation Expenses	482	467	485	304	7	146	195	64	61	65	63	26	2,365	
18	656 Insurance - Vehicle	16	17	20	20	10	20	26	6	5	6	6	2	153	
19	657 Insurance - General Liability	108	110	114	115	95	115	126	11	10	11	10	4	829	
20	658 Insurance - Workman's Comp.	16	16	16	16	16	16	16	0	0	0	0	0	112	
21	659 Insurance - Other	39	40	43	43	29	43	51	8	7	8	8	3	322	
22	660 Advertising Expense	1	2	2	60	75	2	4	1	1	1	1	0	152	
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	7	9	11	11	97	11	17	55	66	67	67	63	480	
26	675 Miscellaneous Expense	102	2,967	148	151	26	151	280	1,648	1,682	1,584	1,582	1,543	11,862	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>6,554</b>	<b>9,967</b>	<b>7,203</b>	<b>7,871</b>	<b>8,541</b>	<b>7,521</b>	<b>7,858</b>	<b>6,303</b>	<b>6,367</b>	<b>6,204</b>	<b>6,165</b>	<b>10,850</b>	<b>91,406</b>	



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

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) 2005			(5) 2006	(6) 2005-06	(7) 2006	(8) 2006	(9) 2007	(10) 2006-07	(11) 2007	(12) 2007
		Per Books	Adjustments	Adjusted	Forecast	Incr (5)-(4)	Adjustments	Adjusted	Budgeted	Forecast	Adjustments	Adjusted
1	701 Salaries & Wages - Employees	3,200	0	3,200	2,777	(423)	92	2,869	14,896	12,026	95	14,991
2	703 Salaries & Wages - Officers, Exec.	360	0	360	343	(17)	0	343	158	(185)	0	158
3	704 Employee Pensions & Benefits	1,154	0	1,154	1,113	(41)	0	1,113	2,115	1,002	0	2,115
4	710 Purchased Sewage Treatment	1,012	0	1,012	1,288	277	0	1,288	1,556	268	0	1,556
5	711 Sludge Removal Expense	7,108	0	7,108	11,106	3,998	0	11,106	13,289	2,182	0	13,289
6	715 Purchased Power	5,641	0	5,641	6,124	482	749	6,872	7,129	257	771	7,901
7	716 Fuel for Power Production	9	0	9	2,210	2,201	0	2,210	2,670	459	0	2,670
8	718 Chemicals	7,983	0	7,983	7,262	(721)	0	7,262	7,893	630	0	7,893
9	720 Materials & Supplies	924	0	924	1,108	184	0	1,108	1,305	197	0	1,305
10	731 Contractual Services - Engineering	20	0	20	408	389	0	408	480	72	0	480
11	732 Contractual Services - Accounting	2,449	0	2,449	1,120	(1,329)	0	1,120	1,137	17	0	1,137
12	733 Contractual Services - Legal	40	357	397	1,505	1,108	0	1,505	1,818	313	0	1,818
13	734 Contractual Services - Mgmt. Fees	8,805	0	8,805	4,171	(4,634)	0	4,171	4,768	597	0	4,768
14	735 Contractual Services - Testing	3,250	0	3,250	3,477	227	0	3,477	3,555	78	0	3,555
15	736 Contractual Services - Other	10,704	0	10,704	9,155	(1,548)	0	9,155	9,247	92	2,256	11,503
16	741 Rental of Building/Real Prop.	192	0	192	114	(77)	0	114	138	24	0	138
17	742 Rental of Equipment	90	0	90	616	526	0	616	745	128	0	745
18	750 Transportation Expenses	3,693	245	3,938	1,033	(2,905)	0	1,033	1,336	303	0	1,336
19	756 Insurance - Vehicle	229	0	229	130	(99)	0	130	152	22	0	152
20	757 Insurance - General Liability	431	0	431	651	221	0	651	705	54	0	705
21	758 Insurance - Workman's Comp.	324	0	324	152	(172)	0	152	170	18	0	170
22	759 Insurance - Other	311	0	311	182	(129)	0	182	196	14	0	196
23	760 Advertising Expense	0	0	0	0	(0)	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	5,185	5,185
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	1,294	1,294	812	(482)	0	812	634	(178)	0	634
27	775 Miscellaneous Expense	647	508	1,155	6,374	5,219	7	6,381	7,698	1,317	(202)	7,496
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>58,575</b>	<b>2,404</b>	<b>60,979</b>	<b>63,235</b>	<b>2,256</b>	<b>848</b>	<b>64,083</b>	<b>83,791</b>	<b>19,708</b>	<b>8,104</b>	<b>91,895</b>

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total Annual	
1	701 Salaries & Wages - Employees	344	74	511	236	178	443	134	30	266	235	355	396	3,200	
2	703 Salaries & Wages - Officers, Exec.	0	46	66	54	53	61	54	44	55	48	54	(177)	360	
3	704 Employee Pensions & Benefits	17	57	197	109	108	189	151	92	169	(89)	145	9	1,154	
4	710 Purchased Sewage Treatment	0	0	200	74	70	151	102	0	110	62	100	142	1,012	
5	711 Sludge Removal Expense	990	0	1,393	150	1,131	1,354	205	0	222	124	201	1,337	7,108	
6	715 Purchased Power	420	292	649	456	405	536	494	316	527	430	510	607	5,641	
7	716 Fuel for Power Production	0	0	2	1	1	1	1	0	1	1	1	1	9	
8	718 Chemicals	504	484	992	577	917	816	520	504	595	491	661	922	7,983	
9	720 Materials & Supplies	304	58	39	15	14	126	20	0	41	261	20	28	924	
10	731 Contractual Services - Engineering	0	0	4	1	1	3	2	0	2	1	2	3	20	
11	732 Contractual Services - Accounting	0	46	100	66	65	700	497	149	308	137	176	206	2,449	
12	733 Contractual Services - Legal	0	0	8	3	3	6	4	0	4	2	4	6	40	
13	734 Contractual Services - Mgmt. Fees	0	454	982	726	818	867	756	748	645	786	1,032	992	8,805	
14	735 Contractual Services - Testing	204	204	285	629	232	265	245	204	248	229	244	261	3,250	
15	736 Contractual Services - Other	732	732	1,217	1,338	825	594	934	678	973	881	931	868	10,704	
16	741 Rental of Building/Real Prop.	0	0	38	14	13	29	19	0	21	12	19	27	192	
17	742 Rental of Equipment	0	0	18	7	6	13	9	0	10	5	9	13	90	
18	750 Transportation Expenses	0	217	373	283	398	331	372	271	407	381	401	260	3,693	
19	756 Insurance - Vehicle	0	18	24	20	20	23	21	18	21	20	21	22	229	
20	757 Insurance - General Liability	0	35	46	39	39	44	39	33	39	37	39	41	431	
21	758 Insurance - Workman's Comp.	0	26	35	29	29	33	29	25	30	28	29	31	324	
22	759 Insurance - Other	0	25	33	28	28	31	28	24	29	27	28	30	311	
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	14	14	48	27	26	40	31	111	33	229	33	42	647	
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>3,529</b>	<b>2,782</b>	<b>7,260</b>	<b>4,880</b>	<b>5,380</b>	<b>6,654</b>	<b>4,668</b>	<b>3,247</b>	<b>4,754</b>	<b>4,337</b>	<b>5,014</b>	<b>6,069</b>	<b>58,575</b>	

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total Annual	
1	701 Salaries & Wages - Employees	434	328	405	376	35	417	538	71	64	76	70	(36)	2,777	
2	703 Salaries & Wages - Officers, Exec.	55	56	(37)	60	45	60	69	8	8	8	8	3	343	
3	704 Employee Pensions & Benefits	132	197	(177)	201	93	153	273	55	53	56	55	22	1,113	
4	710 Purchased Sewage Treatment	97	122	156	160	7	157	244	78	76	81	78	32	1,288	
5	711 Sludge Removal Expense	1,245	1,296	1,364	2,423	1,065	317	492	610	615	594	589	495	11,106	
6	715 Purchased Power	563	549	681	648	406	605	780	401	405	389	385	313	6,124	
7	716 Fuel for Power Production	166	210	268	275	13	270	419	135	130	138	134	54	2,210	
8	718 Chemicals	586	702	862	884	802	528	574	444	469	472	473	466	7,262	
9	720 Materials & Supplies	2	256	94	58	2	(242)	193	153	156	146	146	145	1,108	
10	731 Contractual Services - Engineering	26	33	42	43	2	42	66	34	33	34	33	20	408	
11	732 Contractual Services - Accounting	53	227	138	138	64	138	142	47	51	41	41	39	1,120	
12	733 Contractual Services - Legal	113	143	182	187	9	184	285	92	88	94	91	37	1,505	
13	734 Contractual Services - Mgmt. Fees	579	636	605	580	601	668	363	32	30	32	31	13	4,171	
14	735 Contractual Services - Testing	222	227	629	273	244	273	289	271	277	260	260	251	3,477	
15	736 Contractual Services - Other	687	689	692	692	799	692	820	836	857	799	799	795	9,155	
16	741 Rental of Building/Real Prop.	9	11	14	14	1	14	22	7	7	7	7	3	114	
17	742 Rental of Equipment	46	59	75	77	4	75	117	38	36	39	37	15	616	
18	750 Transportation Expenses	303	280	275	137	0	20	8	2	2	2	2	1	1,033	
19	756 Insurance - Vehicle	14	15	17	17	8	17	22	4	4	5	4	2	130	
20	757 Insurance - General Liability	90	90	92	92	85	92	96	3	3	3	3	1	651	
21	758 Insurance - Workman's Comp.	18	19	21	21	14	21	24	3	3	3	3	1	152	
22	759 Insurance - Other	26	26	26	26	26	26	26	0	0	0	0	0	182	
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	16	21	26	27	1	27	41	127	133	134	133	125	812	
27	775 Miscellaneous Expense	16	16	16	16	16	18	16	1,278	1,307	1,225	1,225	1,225	6,374	
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>5,495</b>	<b>6,209</b>	<b>6,462</b>	<b>7,426</b>	<b>4,344</b>	<b>4,571</b>	<b>5,919</b>	<b>4,729</b>	<b>4,809</b>	<b>4,638</b>	<b>4,609</b>	<b>4,023</b>	<b>63,235</b>	

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

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	1,212	1,282	1,374	1,386	968	1,378	1,616	1,162	1,154	1,168	1,161	1,034	14,896	
2	703 Salaries & Wages - Officers, Exec.	12	15	19	20	1	19	30	10	9	10	10	4	158	
3	704 Employee Pensions & Benefits	222	294	(124)	301	171	246	385	132	130	134	132	93	2,115	
4	710 Purchased Sewage Treatment	117	148	188	193	9	190	295	95	91	97	94	38	1,556	
5	711 Sludge Removal Expense	1,488	1,551	1,632	2,895	1,271	383	594	730	737	711	705	592	13,289	
6	715 Purchased Power	653	640	794	756	464	706	917	467	471	453	448	361	7,129	
7	716 Fuel for Power Production	200	254	323	332	16	326	506	162	157	167	162	65	2,670	
8	718 Chemicals	637	763	937	961	869	575	627	483	510	512	514	505	7,893	
9	720 Materials & Supplies	2	301	111	69	2	(284)	227	180	184	172	172	171	1,305	
10	731 Contractual Services - Engineering	31	40	51	52	2	51	79	38	38	38	37	22	480	
11	732 Contractual Services - Accounting	54	229	141	141	64	141	145	49	52	42	42	40	1,137	
12	733 Contractual Services - Legal	136	173	220	226	11	222	345	111	107	114	110	44	1,818	
13	734 Contractual Services - Mgmt. Fees	659	724	691	663	682	762	420	38	37	39	38	15	4,768	
14	735 Contractual Services - Testing	228	234	640	282	247	281	301	276	282	265	265	254	3,555	
15	736 Contractual Services - Other	693	696	700	700	805	700	830	844	864	807	806	801	9,247	
16	741 Rental of Building/Real Prop.	10	13	17	17	1	17	26	8	8	9	8	3	138	
17	742 Rental of Equipment	56	71	90	93	4	91	141	45	44	47	45	18	745	
18	750 Transportation Expenses	393	362	356	177	0	26	10	3	3	3	3	1	1,336	
19	756 Insurance - Vehicle	16	17	20	20	10	20	26	5	5	6	5	2	152	
20	757 Insurance - General Liability	97	97	99	99	91	99	104	4	4	4	4	2	705	
21	758 Insurance - Workman's Comp.	20	21	23	23	15	23	27	4	4	4	4	2	170	
22	759 Insurance - Other	28	28	28	28	28	28	28	0	0	0	0	0	196	
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	20	25	32	33	2	32	50	87	90	91	91	81	634	
27	775 Miscellaneous Expense	19	19	19	19	19	21	19	1,544	1,579	1,480	1,480	1,480	7,698	
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>7,002</b>	<b>7,997</b>	<b>8,379</b>	<b>9,484</b>	<b>5,752</b>	<b>6,053</b>	<b>7,749</b>	<b>6,477</b>	<b>6,560</b>	<b>6,372</b>	<b>6,338</b>	<b>5,629</b>	<b>83,791</b>	

## Operation &amp; Maintenance Expense Comparison - Water

Florida Public Service Commission

## Leisure Lakes

Schedule: B-7

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	7,175	7,584	409	5.70%
2	603	Salaries & Wages - Officers, Exec.	0	493	493	-
3	604	Employee Pensions & Benefits	2,335	2,024	(311)	-13.33%
4	610	Purchased Water	0	3,798	3,798	-
5	615	Purchased Power	2,700	5,106	2,406	89.11%
6	616	Fuel for Power Production	0	196	196	-
7	618	Chemicals	881	3,088	2,207	250.52%
8	620	Materials & Supplies	6,912	849	(6,063)	-87.72%
9	631	Contractual Services - Engineering	0	309	309	-
10	632	Contractual Services - Accounting	139	2,653	2,514	1808.77%
11	633	Contractual Services - Legal	347	364	17	5.00%
12	634	Contractual Services - Mgmt. Fees	0	9,106	9,106	-
13	635	Contractual Services - Testing	2,306	3,217	911	39.49%
14	636	Contractual Services - Other	10,424	13,516	3,092	29.66%
15	641	Rental of Building/Real Prop.	235	247	12	4.99%
16	642	Rental of Equipment	231	18	(213)	-92.30%
17	650	Transportation Expenses	454	4,075	3,621	797.51%
18	656	Insurance - Vehicle	124	259	135	108.51%
19	657	Insurance - General Liability	264	488	224	85.01%
20	658	Insurance - Workman's Comp.	116	286	170	146.55%
21	659	Insurance - Other	33	359	326	986.95%
22	660	Advertising Expense	78	13	(65)	-83.90%
23	666	Reg. Comm. Exp. - Rate Case Amort.	909	0	(909)	-100.00%
24	667	Reg. Comm. Exp. - Other	265	0	(265)	-100.00%
25	670	Bad Debt Expense	425	1,560	1,135	267.12%
26	675	Miscellaneous Expense	4,260	1,664	(2,596)	-60.93%
27	<b>TOTAL WATER O &amp; M EXPENSES</b>		<u>40,613</u>	<u>61,271</u>	<u>20,658</u>	<u>50.86%</u>
28	Total Customers (ERCs)		256.0	282.7	26.8	10.45%
29	Consumer Price Index - U					<u>10.31%</u>
30	Growth Plus Inflation					<u>21.83%</u>

Supporting Schedules: B-5, F-8

## Operation &amp; Maintenance Expense Comparison - Water

Florida Public Service Commission

## Leisure Lakes

Schedule: B-7 Supl

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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

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

## Operation &amp; Maintenance Expense Comparison - Sewer

## Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2000	(3) Test Year Adjusted 2005	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	2,418	3,200	782	32.36%
2	703	Salaries & Wages - Officers, Exec.	0	360	360	-
3	704	Employee Pensions & Benefits	773	1,154	381	49.27%
4	710	Purchased Sewage Treatment	0	1,012	1,012	-
5	711	Sludge Removal Expense	5,002	7,108	2,106	42.10%
6	715	Purchased Power	4,092	5,641	1,549	37.86%
7	716	Fuel for Power Production	0	9	9	-
8	718	Chemicals	848	7,983	7,135	841.36%
9	720	Materials & Supplies	1,351	924	(427)	-31.60%
10	731	Contractual Services - Engineering	52	20	(32)	-62.37%
11	732	Contractual Services - Accounting	132	2,449	2,317	1755.31%
12	733	Contractual Services - Legal	330	397	67	20.39%
13	734	Contractual Services - Mgmt. Fees	0	8,805	8,805	-
14	735	Contractual Services - Testing	1,937	3,250	1,313	67.78%
15	736	Contractual Services - Other	9,844	10,704	860	8.73%
16	741	Rental of Building/Real Prop.	224	192	(32)	-14.40%
17	742	Rental of Equipment	15	90	75	499.41%
18	750	Transportation Expenses	430	3,938	3,508	815.89%
19	756	Insurance - Vehicle	118	229	111	93.75%
20	757	Insurance - General Liability	251	431	180	71.66%
21	758	Insurance - Workman's Comp.	65	324	259	397.76%
22	759	Insurance - Other	31	311	280	904.13%
23	760	Advertising Expense	74	0	(74)	-99.81%
24	766	Reg. Comm. Exp. - Rate Case Amort.	863	0	(863)	-100.00%
25	767	Reg. Comm. Exp. - Other	251	0	(251)	-100.00%
26	770	Bad Debt Expense	403	1,294	891	221.10%
27	775	Miscellaneous Expense	3,726	1,155	(2,571)	-68.99%
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>		<u>33,230</u>	<u>60,979</u>	<u>27,749</u>	<u>83.51%</u>
29	Total Customers (ERCs)		246	280	35	14.05%
30	Consumer Price Index - U					<u>10.31%</u>
31	Growth Plus Inflation					<u>25.80%</u>

Supporting Schedules: B-6, F-8

## Operation &amp; Maintenance Expense Comparison - Sewer

Florida Public Service Commission

## Leisure Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8 Supl

Page: 1 of 1

Preparer: Jack Schreyer

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

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



## Contractual Services

## Florida Public Service Commission

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

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

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
<b>Water</b>				
1	Aqua Services, Inc.	Management	7,729	Corporate services and sundry charges
2	28210SHORT UTILITY	Testing-Treat-Ops	2,742	Testing-Treat-Ops
3	28210SHORT UTILITY	Oth-Treat-Ops	8,328	Oth-Treat-Ops
4	23196Pugh Utilities	Oth-T&D-Maint	2,121	Oth-T&D-Maint
5				
6				
7				
8				
9				
10				
<b>Sewer</b>				
11	Aqua Services, Inc.	Management	7,623	Corporate services and sundry charges
12	28210SHORT UTILITY	Testing-T&D-Oper	2,843	Testing-T&D-Oper
13	28210SHORT UTILITY	Oth-T&D-Ops	8,328	Oth-T&D-Ops
14				
15				
16				
17				
18				
19				
20				

## Net Depreciation Expense - Water

## Florida Public Service Commission

## Leisure Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [ ] Projected [ X ]

Schedule: B-13

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2006 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	7	0	7	100.00%	7	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	616	0	616	100.00%	616	9
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	120	0	120	100.00%	120	5
13	310.2 Power Generation Equipment	1,267	0	1,267	100.00%	1,267	0
14	311.2 Pumping Equipment	892	0	892	100.00%	892	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	559	0	559	100.00%	559	11
19	311.3 Pumping Equipment	46	0	46	100.00%	46	0
20	320.3 Water Treatment Equipment	2,569	0	2,569	100.00%	2,569	28
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	1,419	0	1,419	100.00%	1,419	0
26	330.4 Distr. Reservoirs & Standpipes	933	0	933	100.00%	933	0
27	331.4 Transm. & Distribution Mains	1,639	0	1,639	73.21%	1,200	91
28	333.4 Services	883	0	883	100.00%	883	3
29	334.4 Meters & Meter installations	490	0	490	100.00%	490	217
30	335.4 Hydrants	408	0	408	73.21%	298	5
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	836	0	836	100.00%	836	722
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	41	0	41	100.00%	41	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	12,724	0	12,724		12,176	1,091
	Composite NU&U Rate				95.69%		
43	(LESS) AMORTIZATION OF CIAC	(4,603)	0	(4,603)		(4,404)	(101)
44	NET DEPRECIATION EXPENSE - WATER	8,122	0	8,122		7,772	990

## Net Depreciation Expense - Water

## Florida Public Service Commission

## Leisure Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [ ] Projected [ X ]

Schedule: B-13

Page: 3 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		2007 Year Expense	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0	0	100.00%	0	0
3	302.1 Franchises	7	0	7	100.00%	7	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0
7	304.2 Structures & Improvements	22	0	22	100.00%	22	22
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2 Wells & Springs	616	0	616	100.00%	616	(0)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2 Supply Mains	172	0	172	100.00%	172	52
13	310.2 Power Generation Equipment	1,267	0	1,267	100.00%	1,267	0
14	311.2 Pumping Equipment	892	0	892	100.00%	892	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0
18	304.3 Structures & Improvements	565	0	565	100.00%	565	6
19	311.3 Pumping Equipment	46	0	46	100.00%	46	0
20	320.3 Water Treatment Equipment	2,882	0	2,882	100.00%	2,882	313
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANSMISSION & DISTRIBUTION PLANT						
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0
25	311.4 Pumping Equipment	1,419	0	1,419	100.00%	1,419	0
26	330.4 Distr. Reservoirs & Standpipes	933	0	933	100.00%	933	0
27	331.4 Transm. & Distribution Mains	1,899	0	1,899	74.45%	1,414	214
28	333.4 Services	893	0	893	100.00%	893	10
29	334.4 Meters & Meter Installations	582	0	582	100.00%	582	92
30	335.4 Hydrants	408	0	408	74.45%	304	5
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0
37	340.51 Computer Equipment	2,334	0	2,334	100.00%	2,334	1,497
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0
44	347.5 Miscellaneous Equipment	41	0	41	100.00%	41	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0
42	TOTAL DEPRECIATION EXPENSE	14,977	0	14,977		14,388	2,212
	Composite NU&U Rate				96.07%		
43	(LESS) AMORTIZATION OF CIAC	(4,725)	0	(4,725)		(4,539)	(135)
44	NET DEPRECIATION EXPENSE - WATER	10,252	0	10,252		9,848	2,076

## Net Depreciation Expense - Sewer

## Florida Public Service Commission

Leisure Lakes

Schedule: B-14

Docket No. 060368-WS

Page: 1 of 3

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

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)	(5)	(6)	(7)	(8)	(9)
		Depreciation Expense				Used & Useful %	Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments	Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	100.00%	0	
3	352.1 Franchises	0	7	7	100.00%	7	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	100.00%	0	
7	354.2 Structures & Improvements	0	143	143	80.15%	115	
8	355.2 Power Generation Equipment	0	0	0	80.15%	0	
9	360.2 Collection Sewers - Force	0	0	0	80.15%	0	
10	361.2 Collection Sewers - Gravity	0	3,541	3,541	80.15%	2,838	
11	362.2 Special Collecting Structures	0	0	0	80.15%	0	
12	363.2 Services to Customers	0	430	430	100.00%	430	
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	0	0	0	100.00%	0	
18	354.3 Structures & Improvements	0	0	0	80.15%	0	
19	355.3 Power Generation Equipment	0	0	0	80.15%	0	
20	370.3 Receiving Wells	0	541	541	80.15%	434	
21	371.3 Pumping Equipment	0	1,509	1,509	80.15%	1,209	
22	389.3 Other Plant & Misc. Equipment	0	0	0	80.15%	0	
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	0	0	0	100.00%	0	
25	354.4 Structures & Improvements	0	0	0	54.28%	0	
26	355.4 Power Generation Equipment	0	0	0	54.28%	0	
27	380.4 Treatment & Disposal Equipment	0	6,179	6,179	54.28%	3,354	
28	381.4 Plant Sewers	0	0	0	54.28%	0	
29	382.4 Cuffall Sewer Lines	0	31	31	54.28%	17	
30	389.4 Other Plant & Misc. Equipment	0	0	0	54.28%	0	
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	0	0	0	100.00%	0	
33	354.5 Structures & Improvements	0	0	0	100.00%	0	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	
35	371.5 Pumping Equipment	0	0	0	100.00%	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6 Franchises	0	0	0	100.00%	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
50	GENERAL PLANT						
51	353.7 Land & Land Rights	0	0	0	100.00%	0	
52	354.7 Structures & Improvements	0	0	0	100.00%	0	
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	
54	390.71 Computer Equipment	0	111	111	100.00%	111	
55	391.7 Transportation Equipment	0	0	0	100.00%	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	
60	396.7 Communication Equipment	0	0	0	100.00%	0	
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	
63	TOTAL DEPRECIATION EXPENSE	0	12,492	12,492		8,515	
	Composite NU&U Rate				68.16%		
64	(LESS) AMORTIZATION OF CIAC	0	(12,218)	(12,218)		(8,329)	
65	NET DEPRECIATION EXPENSE - SEWER	0	274	274		187	
66	Net Depr Expense Used & Useful	0					

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense	(10) Used & Useful Change Over Prior Year
		(1) 2006 Year Expense	(5) Utility Adjustments	(6) Adjusted Depreciation Expense			
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	100.00%	0	0
3	352.1 Franchises	7	0	7	100.00%	7	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0
7	354.2 Structures & Improvements	153	0	153	81.91%	126	11
8	355.2 Power Generation Equipment	0	0	0	81.91%	0	0
9	360.2 Collection Sewers - Force	0	0	0	81.91%	0	0
10	361.2 Collection Sewers - Gravity	3,566	0	3,566	81.91%	2,921	83
11	362.2 Special Collecting Structures	0	0	0	81.91%	0	0
12	363.2 Services to Customers	433	0	433	100.00%	433	3
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0
18	354.3 Structures & Improvements	0	0	0	81.91%	0	0
19	355.3 Power Generation Equipment	0	0	0	81.91%	0	0
20	370.3 Receiving Wells	403	0	403	81.91%	331	(103)
21	371.3 Pumping Equipment	1,575	0	1,575	81.91%	1,290	81
22	389.3 Other Plant & Misc. Equipment	0	0	0	81.91%	0	0
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0
25	354.4 Structures & Improvements	0	0	0	55.47%	0	0
26	355.4 Power Generation Equipment	577	0	577	55.47%	320	320
27	380.4 Treatment & Disposal Equipment	6,245	0	6,245	55.47%	3,464	110
28	381.4 Plant Sewers	0	0	0	55.47%	0	0
29	382.4 Outfall Sewer Lines	31	0	31	55.47%	17	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	55.47%	0	0
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0
38	381.5 Plant Sewers	0	0	0	100.00%	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6 Franchises	0	0	0	100.00%	0	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0
45	366.6 Reuse Services	0	0	0	100.00%	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
50	GENERAL PLANT						
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0
52	354.7 Structures & Improvements	0	0	0	100.00%	0	0
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0
54	390.71 Computer Equipment	810	0	810	100.00%	810	699
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0
60	396.7 Communication Equipment	0	0	0	100.00%	0	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0
63	TOTAL DEPRECIATION EXPENSE	13,802	0	13,802		9,720	1,205
	Composite NU&U Rate				70.42%		
64	(LESS) AMORTIZATION OF CIAC	(11,643)	0	(11,643)		(8,200)	129
65	NET DEPRECIATION EXPENSE - SEWER	2,159	0	2,159		1,520	1,334

Net Depreciation Expense - Sewer

Florida Public Service Commission

Leisure Lakes

Schedule: B-14

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended: 12/31/2007

Preparer: Jack Schreyer

Historical [ ] Projected [X]

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)	(10)
		Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year	
		2007 Year Expense	Utility Adjustments	Adjusted Depreciation Expense				
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	
3	352.1 Franchises	7	0	7	100.00%	7	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	
7	354.2 Structures & Improvements	297	0	297	83.67%	249	123	
8	355.2 Power Generation Equipment	0	0	0	83.67%	0	0	
9	360.2 Collection Sewers - Force	0	0	0	83.67%	0	0	
10	361.2 Collection Sewers - Gravity	3,643	0	3,643	83.67%	3,048	128	
11	362.2 Special Collecting Structures	0	0	0	83.67%	0	0	
12	363.2 Services to Customers	458	0	458	100.00%	458	25	
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	
18	354.3 Structures & Improvements	0	0	0	83.67%	0	0	
19	355.3 Power Generation Equipment	0	0	0	83.67%	0	0	
20	370.3 Receiving Wells	408	0	408	83.67%	341	11	
21	371.3 Pumping Equipment	2,372	0	2,372	83.67%	1,984	694	
22	389.3 Other Plant & Misc. Equipment	0	0	0	83.67%	0	0	
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	
25	354.4 Structures & Improvements	0	0	0	56.67%	0	0	
26	355.4 Power Generation Equipment	866	0	866	56.67%	491	170	
27	380.4 Treatment & Disposal Equipment	6,959	0	6,959	56.67%	3,943	479	
28	381.4 Plant Sewers	0	0	0	56.67%	0	0	
29	382.4 Outfall Sewer Lines	31	0	31	56.67%	18	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	56.67%	0	0	
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	100.00%	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	
52	354.7 Structures & Improvements	0	0	0	100.00%	0	0	
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	
54	390.71 Computer Equipment	2,262	0	2,262	100.00%	2,262	1,451	
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	
61	397.7 Miscellaneous Equipment	184	0	184	100.00%	184	184	
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	
63	TOTAL DEPRECIATION EXPENSE	17,487	0	17,487		12,985	3,265	
	Composite NU&U Rate				74.26%			
64	(LESS) AMORTIZATION OF CIAC	(11,895)	0	(11,895)		(8,833)	(633)	
65	NET DEPRECIATION EXPENSE - SEWER	5,592	0	5,592		4,153	2,632	

## Taxes Other Than Income

## Florida Public Service Commission

## Leisure Lakes

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005; Intermed. 2006, Projected 2007

Schedule: B-15

Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Complete the following schedule of all taxes other than income.

For all allocations, provide description of allocation and calculations.

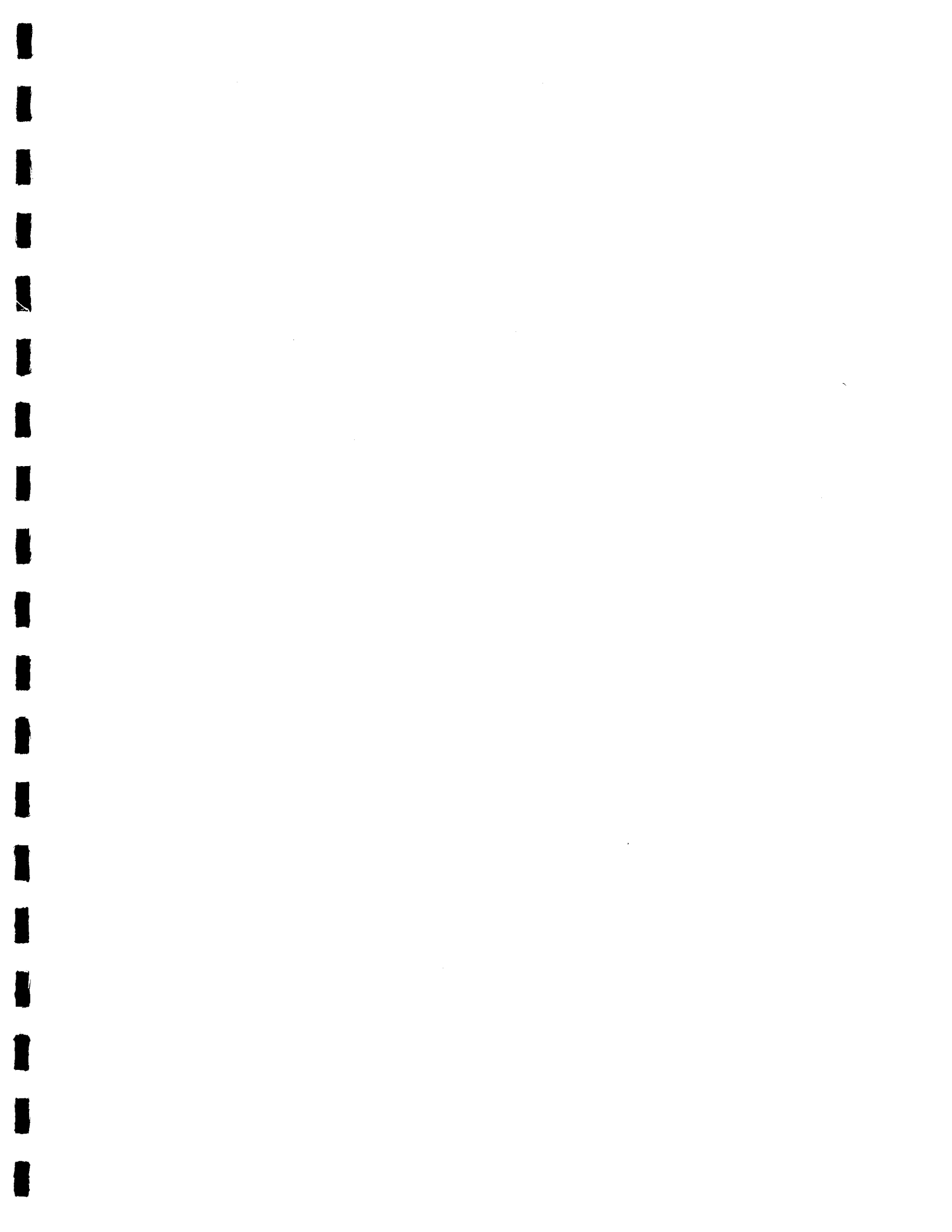
Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.28%	(4) Real Estate & Personal Property on U&U	(5) Other	(6) Total	(7) Supporting Schedules
<b>Water</b>							
1	Test Year (2005) Per Books	2,680	669	720		4,069	B-4, B-5, A-5
2	Adjustments to Test Year (Explain)						
3	Payroll Tax Adjustment		0			0	B5
4	Non-U&U Adjustment @ 7.39%			(53)		(53)	
5	Total Test Year Adjustments	0	0	(53)	0	(53)	
6	Adjusted Test Year (2005)	2,680	669	667	0	4,016	
7	Adjustments to Intermed. Year (Explain)						
8	RAF Adjustment	73				73	E-13
9	Payroll Tax Adjustment		(96)			(96)	B-5
10	Plant in Service Adjustment			(80)		(80)	A-5
11	Non-U&U Adjustment @ 6.98%			6		6	
12	Total 2006 Adjustments	73	(96)	(75)	0	(98)	
13	Adjusted Intermed. Year (2006)	2,753	572	592	0	3,918	
14	Adjustments to Projected Rate Year (Explain)						
15	RAF Adjustment	10				10	E-13
16	Payroll Tax Adjustment		1,017			1,017	B-5
17	Plant in Service Adjustment			508		508	A-5
18	Non-U&U Adjustment @ 6.79%			(35)		(35)	
19	Total 2007 Adjustments	10	1,017	473	0	1,500	
20	Adjusted Projected Rate Year (2007)	2,762	1,590	1,066	0	5,418	
21	RAFs Assoc. with Revenue Increase	3,748				3,748	B-3
22	Total Projected Rate Year (2007)	6,511	1,590	1,066	0	9,166	
<b>Sewer</b>							
23	Test Year (2005) Per Books	3,392	295	1,321		5,007	B-4, B-6, A-6
24	Adjustments to Test Year (Explain)						
25	Payroll Tax Adjustment		0			0	B-6
26	Non-U&U Adjustment @ 28.48%			(376)		(376)	
27	Total Test Year Adjustments	0	0	(376)	0	(376)	
28	Adjusted Test Year (2005)	3,392	295	945	0	4,631	
29	Adjustments to Intermed. Year (Explain)						
30	RAF Adjustment	41				41	E-2
31	Payroll Tax Adjustment		(29)			(29)	B-6
32	Plant in Service Adjustment			(121)		(121)	A-6
33	Non-U&U Adjustment @ 27.46%			33		33	
34	Total 2006 Adjustments	41	(29)	(88)	0	(76)	
35	Adjusted Intermed. Year (2006)	3,432	266	857	0	4,555	
36	Adjustments to Projected Rate Year (Explain)						
37	RAF Adjustment	12				12	E-2
38	Payroll Tax Adjustment		988			988	B-6
39	Plant in Service Adjustment			970		970	A-6
40	Non-U&U Adjustment @ 25.59%			(248)		(248)	
41	Total 2007 Adjustments	12	988	722	0	1,722	
42	Adjusted Projected Rate Year (2007)	3,444	1,254	1,579	0	6,278	
42	RAFs Assoc. with Revenue Increase	2,047				2,047	B-3
43	Total Projected Rate Year (2007)	5,492	1,254	1,579	0	8,325	

Recap Schedules: B-1, B-2

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









**Leisure Lakes  
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Reconciliation of Total Income Tax Provision	C-1	91
State and Federal Income Tax Calculation	C-2	92
Schedule of Interest in Tax Expense Calculation	C-3	95
Book/Tax Difference	C-4	98
Deferred Income Tax Expense	C-5	99
Accumulated Deferred Income Taxes	C-6	102
Investment Tax Credit	C-7	105
Parent Debt Information	C-8	109
Income Tax Returns	C-9	110
Miscellaneous Tax Information	C-10	111



**Reconciliation of Total Income Tax Provision**

**Florida Public Service Commission**

**Leisure Lakes**

**Docket No. 060368-WS**

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

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

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

Line No.	(1) Description	(2) 2005 Year End Per Books	(3) 2005 Utility Adjustments	(4) 2005 Year End Adjusted	(5) 2006 Utility Adjustments	(6) 2006 Year End Adjusted	(7) 2007 Utility Adjustments	(8) 2007 Year End Adjusted	Supporting Schedules
<b>Water</b>									
1	Current Tax Expense	(1,287)	(5,213)	(6,501)	(4,428)	(10,929)	(12,114)	(23,044)	C-2
2	Deferred Income Tax Expense	0	2,290	2,290	(1,392)	898	0	898	C-5
3	ITC Realized This Year	0	0	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
6	Total Income Tax Expense	<u>(1,287)</u>	<u>(2,923)</u>	<u>(4,210)</u>	<u>(5,820)</u>	<u>(10,031)</u>	<u>(12,114)</u>	<u>(22,145)</u>	
<b>Sewer</b>									
7	Current Tax Expense	4,447	(1,452)	2,995	(1,876)	1,119	(12,753)	(11,634)	C-2
8	Deferred Income Tax Expense	0	1,425	1,425	(866)	559	0	559	C-5
9	ITC Realized This Year	0	0	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
12	Total Income Tax Expense	<u>4,447</u>	<u>(27)</u>	<u>4,420</u>	<u>(1,742)</u>	<u>1,678</u>	<u>(12,753)</u>	<u>(11,075)</u>	

Recap Schedules: B-1, B-2

## State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Leisure Lakes  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

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

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

Line No.	(1) Description	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
		12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted			
1	Taxable Operating Income before Interest	(3,338)	(9,172)	(12,510)	11,871	(2,300)	9,571			B-1, B-2
2	Less: Interest Charges	0	(3,793)	(3,793)	0	(1,464)	(1,464)			C-3
3	Taxable Income	(3,338)	(12,965)	(16,302)	11,871	(3,764)	8,107			
4	Schedule M Adjustments									
5	Permanent Differences	-	0	0	-	0	0			C-4
6	Timing Differences	0	5,938	5,938	3,694	0	3,694			C-5
7	Total Schedule M Adjustments	0	5,938	5,938	3,694	0	3,694			
8	Taxable Income Before State Taxes	(3,338)	(18,902)	(22,240)	8,177	(3,764)	4,413			
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%			
10										
11										
12	State Income Taxes	(184)	(1,040)	(1,223)	450	(207)	243			
13	Federal Taxable Income	(3,154)	(11,925)	(15,079)	11,421	(3,557)	7,864			
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%			
15	Federal Income Taxes	(1,104)	(4,174)	(5,278)	3,997	(1,245)	2,752			
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0			C-7
17	Current Federal Income Taxes	(1,104)	(4,174)	(5,278)	3,997	(1,245)	2,752			
18	Summary:									
19	Current State Income Tax	(184)	(1,040)	(1,223)	450	(207)	243			
20	Current Federal Income Tax	(1,104)	(4,174)	(5,278)	3,997	(1,245)	2,752			
21	Total Current Income Tax Expense (To C-1)	(1,287)	(5,213)	(6,501)	4,447	(1,452)	2,995			

## State and Federal Income Tax Calculation - Current

## Florida Public Service Commission

Leisure Lakes  
 Docket No. 060368-WS  
 Test Year Ending 12/31/06  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Description	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules
		12/31/05 Adjusted	2006 Adjustments	Water 2006	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	Sewer	
1	Taxable Operating Income before Interest	(12,510)	(11,585)	(24,094)		9,571	(4,727)	4,843		B-1, B-2
2	Less: Interest Charges	(3,793)	(230)	(4,022)		(1,464)	(344)	(1,807)		C-3
3	Taxable Income	(16,302)	(11,814)	(28,116)		8,107	(5,071)	3,036		
4	Schedule M Adjustments									
5	Permanent Differences	0	0	0		0	0	0		C-4
6	Timing Differences	5,938	(3,608)	2,329		3,694	(2,245)	1,449		C-5
7	Total Schedule M Adjustments	5,938	(3,608)	2,329		3,694	(2,245)	1,449		
8	Taxable Income Before State Taxes	(22,240)	(8,206)	(30,446)		4,413	(2,826)	1,587		
9	State Tax Rate	5.5%	5.5%	5.5%		5.5%	5.5%	5.5%		
10										
11										
12	State Income Taxes	(1,223)	(451)	(1,675)		243	(155)	87		
13	Federal Taxable Income	(15,079)	(11,363)	(26,442)		7,864	(4,916)	2,949		
14	Federal Tax Rate	35.0%	35.0%	35.0%		35.0%	35.0%	35.0%		
15	Federal Income Taxes	(5,278)	(3,977)	(9,255)		2,752	(1,720)	1,032		
16	Less: Investment Tax Credit Realized This Year	0	0	0		0	0	0		C-7
17	Current Federal Income Taxes	(5,278)	(3,977)	(9,255)		2,752	(1,720)	1,032		
18	Summary:									
19	Current State Income Tax	(1,223)	(451)	(1,675)		243	(155)	87		
20	Current Federal Income Tax	(5,278)	(3,977)	(9,255)		2,752	(1,720)	1,032		
21	Total Current Income Tax Expense (To C-1)	(6,501)	(4,428)	(10,929)		2,995	(1,876)	1,119		

## State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2)			(6)			(8) Supporting Schedules
		12/31/06 Adjusted	(3) Water 2007 Adjustments	(4) 12/31/07 Adjusted	12/31/06 Adjusted	(5) Sewer 2007 Adjustments	(7) 12/31/07 Adjusted	
1	Taxable Operating Income before Interest	(24,094)	(30,775)	(54,869)	4,843	(31,893)	(27,050)	B-1, B-2
2	Less: Interest Charges	(4,022)	(630)	(4,652)	(1,807)	(1,168)	(2,975)	C-3
3	Taxable Income	(28,116)	(31,405)	(59,521)	3,036	(33,061)	(30,025)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	2,329	0	2,329	1,449	0	1,449	C-5
7	Total Schedule M Adjustments	2,329	0	2,329	1,449	0	1,449	
8	Taxable Income Before State Taxes	(30,446)	(31,405)	(61,850)	1,587	(33,061)	(31,474)	
9	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
12	State Income Taxes	(1,675)	(1,727)	(3,402)	87	(1,818)	(1,731)	
13	Federal Taxable Income	(26,442)	(29,678)	(56,119)	2,949	(31,243)	(28,294)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(9,255)	(10,387)	(19,642)	1,032	(10,935)	(9,903)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(9,255)	(10,387)	(19,642)	1,032	(10,935)	(9,903)	
18	Summary:							
19	Current State Income Tax	(1,675)	(1,727)	(3,402)	87	(1,818)	(1,731)	
20	Current Federal Income Tax	(9,255)	(10,387)	(19,642)	1,032	(10,935)	(9,903)	
21	Total Current Income Tax Expense (To C-1)	(10,929)	(12,114)	(23,044)	1,119	(12,753)	(11,634)	



Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Leisure Lakes  
 Docket No. 060368-WS  
 Test Year Ending: 12/31/05  
 Historical [ X ] Projected [ ]

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

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

Line No.	(1) Description	(2)		(3)	(4)	(5)		(6)	(7)	(8) Supporting Schedules	
		2005	2005	Water	2005	2005	2005	Sewer	2005		
		Per Books	Adjustments	Adjusted			Per Books	Adjustments	Adjusted		
1	Interest on Long-Term Debt	0	3,704	3,704	Note*	0	1,375	1,375	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	89	89		0	89	89			
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	3,793	3,793		0	1,464	1,464			

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

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	167,175		69,782	
Weighted Cost of Long Term Debt (D-1)	2.22%	3,704	1.97%	1,375
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		3,704		1,375

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Leisure Lakes  
 Docket No. 060368-WS  
 Test Year Ending: 12/31/06  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Description	(2) Water			(4) 2006	(5) 2005	(6) Sewer		(7) 2006	(8) Supporting Schedules
		2005 Adjusted	2006 Adjustments	2006 Adjusted			2005 Adjusted	2006 Adjustments		
1	Interest on Long-Term Debt	3,704	230	3,934	Note*	1,375	344	1,719	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	89	0	89		89	0	89		
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>3,793</u>	<u>230</u>	<u>4,022</u>		<u>1,464</u>	<u>344</u>	<u>1,807</u>		

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

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	177,533		87,233	
Weighted Cost of Long Term Debt (D-1)	2.18%	3,934	1.96%	1,719
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		3,934		1,719

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		2006 Adjusted	Water 2007 Adjustments	2007 Adjusted	2006 Adjusted	Sewer 2007 Adjustments	2007 Adjusted	
1	Interest on Long-Term Debt	3,934	718	4,652	1,719	1,168	2,887	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	89	0	89	89	0	89	
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>4,022</u>	<u>718</u>	<u>4,740</u>	<u>1,807</u>	<u>1,168</u>	<u>2,975</u>	

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

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	209,949		146,503	
Weighted Cost of Long Term Debt (D-1)	2.17%	4,652	2.09%	2,887
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>4,652</u>		<u>2,887</u>

Book/Tax Differences - Permanent

Florida Public Service Commission

Leisure Lakes

Schedule: C-4

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

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

Deferred Income Tax Expense

Florida Public Service Commission

Leisure Lakes  
 Docket No. 060368-WS  
 Test Year Ending 12/31/05  
 Historical [ X ] Projected [ ]

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

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

Line No.	(1) Description	(2)			(3)			(8) Supporting Schedules
		Water		(4)	Sewer			
		12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	2005 Adjustments	12/31/05 Adjusted	
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):							
1	Tax Depreciation & Amortization	0	8,340	8,340	761	274	1,035	
2	Book Depreciation & Amortization	0	7,116	7,116	0	274	274	B-13,14
3	Difference	0	1,223	1,223	761	0	761	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	1,840	1,840	1,145	0	1,145	
6	Regulatory Assets	0	1,651	1,651	1,027	0	1,027	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	0	5,938	5,938	3,694	0	3,694	
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	0	327	327	203	0	203	
11	Timing Differences for Federal Taxes	0	5,611	5,611	3,491	0	3,491	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	0	1,964	1,964	1,222	0	1,222	
14	Total Deferred Taxes (to C-1)	0	2,290	2,290	1,425	0	1,425	

Recap Schedules: C-1, C-2

## Deferred Income Tax Expense

Florida Public Service Commission

Leisure Lakes  
 Docket No. 060368-WS  
 Test Year Ending 12/31/06  
 Historical [ ] Projected [ X ]

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

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

(1) Line No. Description	(2)			(3)			(4) 12/31/06 Adjusted	(5)			(6) 12/31/06 Adjusted	(7) 12/31/06 Adjusted	(8) Supporting Schedules
	Water		2006	Sewer		2006							
	12/31/05 Adjusted		2006 Adjustments	12/31/05 Adjusted		2006 Adjustments		12/31/05 Adjusted		2006 Adjustments			
Timing Differences:													
1	Tax Depreciation & Amortization	8,340	947	9,286	1,035	1,848		2,883					
2	Book Depreciation & Amortization	7,116	1,006	8,122	274	1,885		2,159	B-13,14				
3	Difference	1,223	(59)	1,165	761	(37)		725					
Other Timing Differences (Itemize):													
5	Bad Debt	1,840	(1,840)	0	1,145	(1,145)		0					
6	Regulatory Assets	1,651	(1,651)	0	1,027	(1,027)		0					
7	All Other	0	0	0	0	0		0					
8	Total Timing Differences (To C-2)	5,938	(3,608)	2,329	3,694	(2,245)		1,449					
9	State Tax Rate	5.5%		5.5%	5.5%			5.5%					
10	State Deferred Taxes	327	(198)	128	203	(123)		80					
11	Timing Differences for Federal Taxes	5,611	(3,410)	2,201	3,491	(2,121)		1,369					
12	Federal Tax Rate	35.0%		35.0%	35.0%			35.0%					
13	Federal Deferred Taxes	1,964	(1,194)	770	1,222	(743)		479					
14	Total Deferred Taxes (to C-1)	2,290	(1,392)	898	1,425	(866)		559					

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Description	(3) Water		(4) 12/31/07 Adjusted	(6) Sewer		(7) 12/31/07 Adjusted	(8) Supporting Schedules
		12/31/06 Adjusted	2007 Adjustments		12/31/06 Adjusted	2006 Adjustments		
Timing Differences:								
1	Tax Depreciation & Amortization	9,286	2,130	11,416	2,883	3,433	6,317	
2	Book Depreciation & Amortization	8,122	2,130	10,252	2,159	3,433	5,592	B-13,14
3	Difference	1,165	0	1,165	725	0	725	
4 Other Timing Differences (Itemize):								
5	Bad Debt	0	0	0	0	0	0	
6	Regulatory Assets	0	0	0	0	0	0	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	2,329	0	2,329	1,449	0	1,449	
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	128	0	128	80	0	80	
11	Timing Differences for Federal Taxes	2,201	0	2,201	1,369	0	1,369	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	770	0	770	479	0	479	
14	Total Deferred Taxes (to C-1)	898	0	898	559	0	559	

Recap Schedules: C-1, C-2

**Accumulated Deferred Income Taxes - Summary**

**Florida Public Service Commission**

**Leisure Lakes**

**Docket No. 060368-WS**

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

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

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(6) Account No. ____			(10) Net Deferred Income Taxes		
		(2) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
<b>WATER</b>										
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	455	2,728	3,183				455	2,728	3,183
4	2006	566	3,395	3,961				566	3,395	3,961
5	2007	678	4,061	4,739				678	4,061	4,739
<b>SEWER</b>										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	441	2,644	3,085				441	2,644	3,085
9	2006	549	3,290	3,839				549	3,290	3,839
10	2007	657	3,935	4,592				657	3,935	4,592



Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Leisure Lakes

Schedule: C-6

Docket No. 060368-WS

Page: 2 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

	(1)	(2)	(3)	(4)
		Account No. 28306 Deferred <b>State</b> Tax Liability		
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
<b>WATER</b>				
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	455	455
4	2006	455	111	566
5	2007	566	111	678
<b>SEWER</b>				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	441	441
9	2006	441	108	549
10	2007	549	108	657

## Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Leisure Lakes

Schedule: C-6

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 &amp; 2007

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

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28305 Deferred Federal Tax Liability		(4) Ending Balance
			Current Year Change		
<b>WATER</b>					
1	2003	0	0		0
2	2004	0	0		0
3	2005	0	2,728		2,728
4	2006	2,728	666		3,395
5	2007	3,395	666		4,061
<b>SEWER</b>					
6	2003	0	0		0
7	2004	0	0		0
8	2005	0	2,644		2,644
9	2006	2,644	646		3,290
10	2007	3,290	646		3,935



Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

Line No.	(1) Year	(2) Beginning Balance	8% ITC				(7) Ending Balance	(8)	10% ITC				(13) Ending Balance
			(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****Leisure Lakes**

Schedule: C-7

**Docket No. 060368-WS**

Page: 3 of 4

Test Year Ending 12/31/05

Preparer: Jack Schreyer

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

---

NONE

**Investment Tax Credits - Section 46(f) Election**

**Florida Public Service Commission**

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

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

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

---

**NONE**

Parent's Debt Information

Florida Public Service Commission

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

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

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

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

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

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

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

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

---

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



Miscellaneous Tax Information

Florida Public Service Commission

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

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

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

---

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







Leisure Lakes  
CAPITAL SCHEDULES

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



**Schedule of Requested Cost of Capital**

13 Month Average balance

**Leisure Lakes****Docket No. 060368-WS**

Test Year Ending: 12/31/05

Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: D-1

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	61,734	36.93%	6.00%	2.22%	3,704	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	92,600	55.39%	10.12%	5.61%	9,371	D-2
5	Customer Deposits	1,476	0.88%	6.00%	0.05%	89	D-2
6	Accumulated Deferred Income Taxes	11,364	6.80%	0.00%	0.00%	0	D-2
7	Total	<u>167,175</u>	<u>100.00%</u>		<u>7.87%</u>	<u>13,164</u>	
<b>SEWER</b>							
8	Long-Term Debt	22,917	32.84%	6.00%	1.97%	1,375	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	34,376	49.26%	10.12%	4.99%	3,479	D-2
12	Customer Deposits	1,476	2.12%	6.00%	0.13%	89	D-2
13	Accumulated Deferred Income Taxes	11,013	15.78%	0.00%	0.00%	0	D-2
14	Total	<u>69,782</u>	<u>100.00%</u>		<u>7.08%</u>	<u>4,942</u>	

**Schedule of Requested Cost of Capital**

13 Month Average balance

**Leisure Lakes****Docket No. 060368-WS**

Test Year Ending: 12/31/06

Historical [ ] Projected [ X ]

**Florida Public Service Commission**

Schedule: D-1

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	64,388	36.27%	6.00%	2.18%	3,863	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	96,582	54.40%	10.12%	5.51%	9,774	D-2
5	Customer Deposits	1,476	0.83%	6.00%	0.05%	89	D-2
6	Accumulated Deferred Income Taxes	15,087	8.50%	0.00%	0.00%	0	D-2
7	Total	<u>177,533</u>	<u>100.00%</u>		<u>7.73%</u>	<u>13,726</u>	
<b>SEWER</b>							
8	Long-Term Debt	28,454	32.62%	6.00%	1.96%	1,707	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	42,682	48.93%	10.12%	4.95%	4,319	D-2
12	Customer Deposits	1,476	1.69%	6.00%	0.10%	89	D-2
13	Accumulated Deferred Income Taxes	14,621	16.76%	0.00%	0.00%	0	D-2
14	Total	<u>87,233</u>	<u>100.00%</u>		<u>7.01%</u>	<u>6,115</u>	



**Schedule of Requested Cost of Capital**

13 Month Average balance

**Leisure Lakes**

Docket No. 060368-WS

Test Year Ending: 12/31/07

Historical [ ] Projected [ X ]

**Florida Public Service Commission**

Schedule: D-1

Page: 3 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	76,075	36.23%	6.00%	2.17%	4,564	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	114,112	54.35%	10.12%	5.50%	11,548	D-2
5	Customer Deposits	1,476	0.70%	6.00%	0.04%	89	D-2
6	Accumulated Deferred Income Taxes	18,286	8.71%	0.00%	0.00%	0	D-2
7	Total	<u>209,949</u>	<u>100.00%</u>		<u>7.72%</u>	<u>16,201</u>	
<b>SEWER</b>							
8	Long-Term Debt	50,922	34.76%	6.00%	2.09%	3,055	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	76,384	52.14%	10.12%	5.28%	7,730	D-2
12	Customer Deposits	1,476	1.01%	6.00%	0.06%	89	D-2
13	Accumulated Deferred Income Taxes	17,721	12.10%	0.00%	0.00%	0	D-2
14	Total	<u>146,503</u>	<u>100.00%</u>		<u>7.42%</u>	<u>10,874</u>	

**Reconciliation of Capital Structure to Requested Rate Base**

Florida Public Service Commission

13 Month Average Balance

Leisure Lakes

Schedule: D-2

Docket No. 060368-WS

Page: 1 of 3

Test Year Ending: 12/31/05

Preparer: Jack Schreyer

Historical [ X ] Projected [ ]

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

Line No.	Class of Capital	(1)	(2)	Reconciliation Adjustments		(5)	(6)	(7)
		Average Test Year	Specific	(4) (Explain)	Pro rata *	To Requested Rate Base	Supporting Schedules	
<b>Water</b>								
1	Long-Term Debt		0			61,734	61,734	D-5
2	Short-Term Debt		0				0	D-4
3	Preferred Stock		0				0	D-3
4	Common Stock		154,334			(61,734)	92,600	
5	Customer Deposits		1,476				1,476	D-7
6	Accumulated Deferred Income Taxes		11,364				11,364	
7	Total		<u>167,175</u>			<u>0</u>	<u>167,175</u>	A-1
<b>Sewer</b>								
8	Long-Term Debt		0			22,917	22,917	D-5
9	Short-Term Debt		0				0	D-4
10	Preferred Stock		0				0	D-3
11	Common Stock		57,293			(22,917)	34,376	
12	Customer Deposits		1,476				1,476	
13	Accumulated Deferred Income Taxes		11,013				11,013	
14	Total		<u>69,782</u>			<u>0</u>	<u>69,782</u>	A-2

\* List corresponding adjustments to rate base below:

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

Recap Schedules: D-1

**Reconciliation of Capital Structure to Requested Rate Base**

Florida Public Service Commission

13 Month Average Balance

Leisure Lakes

Docket No. 060368-WS

Test Year Ending: 12/31/06

Historical [ ] Projected [ X ]

Schedule: D-2

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) (5) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			Specific	(Explain)	Pro rata *		
<b>Water</b>							
1	Long-Term Debt	64,388				64,388	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	96,582				96,582	
5	Customer Deposits	1,476				1,476	D-7
6	Accumulated Deferred Income Taxes	15,087				15,087	
7	Total	<u>177,533</u>			<u>0</u>	<u>177,533</u>	A-1
<b>Sewer</b>							
8	Long-Term Debt	28,454				28,454	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	42,682				42,682	
12	Customer Deposits	1,476				1,476	D-7
13	Accumulated Deferred Income Taxes	14,621				14,621	
14	Total	<u>87,233</u>			<u>0</u>	<u>87,233</u>	A-2

\* List corresponding adjustments to rate base below:

Recap Schedules: D-1

**Reconciliation of Capital Structure to Requested Rate Base**

Florida Public Service Commission

13 Month Average Balance

**Leisure Lakes**

**Docket No. 060368-WS**

Test Year Ending: 12/31/07

Historical [ ] Projected [ X ]

Schedule: D-2

Page: 3 of 3

Preparer: Jack Schreyer

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

Line No.	Class of Capital	(1)	(2)	(3) (4) (5) Reconciliation Adjustments			(6)	(7)
		Average Test Year	Specific	(Explain)	Pro rata *	Reconciled To Requested Rate Base	Supporting Schedules	
<b>Water</b>								
1	Long-Term Debt		76,075				76,075	D-5
2	Short-Term Debt		0				0	D-4
3	Preferred Stock		0				0	D-3
4	Common Stock		114,112				114,112	
5	Customer Deposits		1,476				1,476	D-7
6	Accumulated Deferred Income Taxes		18,286				18,286	
7	<b>Total</b>		<u>209,949</u>			<u>0</u>	<u>209,949</u>	A-1
<b>Sewer</b>								
8	Long-Term Debt		50,922				50,922	D-5
9	Short-Term Debt		0				0	D-4
10	Preferred Stock		0				0	D-3
11	Common Stock		76,384				76,384	
12	Customer Deposits		1,476				1,476	D-7
13	Accumulated Deferred Income Taxes		17,721				17,721	
14	<b>Total</b>		<u>146,503</u>			<u>0</u>	<u>146,503</u>	A-2

\* List corresponding adjustments to rate base below:

Recap Schedules: D-1

**Preferred Stock Outstanding**

**Florida Public Service Commission**

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Utility [ X ] or Parent [ X ]

Schedule: D-3

Page: 1 of 1

Preparer: Jack Schreyer

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

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

1

**There is no Preferred Stock for this subsidiary nor its parent**

**Cost of Short-Term Debt**

**Florida Public Service Commission**

**Leisure Lakes**

**Docket No. 060368-WS**

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Utility [ X ] or Parent [ X ]

Schedule: D-4

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Cost of Long-Term Debt

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Dis (Premium) Issuing Exp. 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)/(12)

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

Cost of Long-Term Debt

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

Florida Public Service Commission

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

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

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



Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Leisure Lakes

Schedule: D-6

Docket No. 060368-WS

Page: 1 of 2

Schedule Year Ended December 31 of:

Preparer: <name>

Historical 2005, Projected 2006, 2007

Utility [ X ] or Parent [ ]

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

(1)	(2)	(3)	(4)	(5)	(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)/((4)-(6)-(7)))

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

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

Schedule: D-6  
 Page: 2 of 2  
 Preparer: Jack Schreyer

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

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

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

Schedule of Customer Deposits

Florida Public Service Commission

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

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

Utility [ X ] or Parent [ ]

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

	(1)	(2)	(3)	(4)	Ending Balance
Line No.	Month & Year	Beginning Balance	Deposits Received	Deposits Refunded	(2+3+4)
1	Jan-05	3,135	120	(180)	3,075
2	Feb-05	3,075	0	(180)	2,895
3	Mar-05	2,895	135	(180)	2,850
4	Apr-05	2,850	60	0	2,910
5	May-05	2,910	300	(60)	3,150
6	Jun-05	3,150	120	(300)	2,970
7	Jul-05	2,970	0	(60)	2,910
8	Aug-05	2,910	0	0	2,910
9	Sep-05	2,910	66	(60)	2,916
10	Oct-05	2,916	60	(60)	2,916
11	Nov-05	2,916	60	0	2,976
12	Dec-05	2,976	220	(240)	2,956
13	<b>Average</b>				<u>2,953</u>
14			<b>Water</b> Allocated at	50%	<u>1,476</u>
15			<b>Sewer</b> Allocated at	50%	<u>1,476</u>







**Leisure Lakes  
RATES SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Water	E-1w	127
Rate Schedule - Sewer	E-1s	128
Revenues at Present & Proposed Rates - Water	E-2w	129
Revenues at Present & Proposed Rates - Sewer	E-2s	132
Customer Monthly Billing Schedules	E-3	135
Miscellaneous Service Charges	E-4	136
Miscellaneous Service Charge Revenue	E-5	137
Public Fire Hydrants Schedule	E-6	138
Private Fire Protection Service	E-7	139
Contracts and Agreements	E-8	140
Tax or Franchise Fee	E-9	141
Service Availability Charges	E-10	142
Guaranteed Revenues Received	E-11	143
Class A Utility Cost of Service Study	E-12	144
Projected Test Year Revenue Calculation - Water	E-13w	145
Projected Test Year Revenue Calculation - Sewer	E-13s	147
Billing Analysis	E-14	149





## Rate Schedule - Water

## Florida Public Service Commission

## Leisure Lakes

## Docket No. 060368-WS

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

Water [ X ] or Sewer [ ]

Schedule: E-1w

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	<b>Residential</b>						
2	5/8" X 3/4"	7.85	7.92		8.08	12.44	20.95
3	3/4"	11.77	11.88		12.12	18.67	31.42
4	1"	19.61	19.80		20.20	31.11	52.37
5	1-1/2"	39.20	39.57		40.37	62.17	104.74
6	2"	62.74	63.34		64.62	99.52	167.58
7	3"	125.46	126.65		129.21	199.00	335.16
8	4"	196.03	197.90		201.89	310.93	523.68
9	6"	392.08	395.81		403.80	621.90	1,047.37
10	8"	627.33	633.31		646.09	995.05	1,675.79
11	10"	901.77	910.36		928.73	1,430.34	2,408.94
12	Gallonage charge, Block 1	4.74	4.79		4.89	7.53	10.54
13	Block 2	-	-		-	-	13.18
14	Block 3	-	-		-	-	-
15	<b>Commerical</b>						
16	5/8" X 3/4"	7.85	7.92		8.08	12.44	20.95
17	3/4"	11.77	11.88		12.12	18.67	31.42
18	1"	19.61	19.80		20.20	31.11	52.37
19	1-1/2"	39.20	39.57		40.37	62.17	104.74
20	2"	62.74	63.34		64.62	99.52	167.58
21	3"	125.46	126.65		129.21	199.00	335.16
22	4"	196.03	197.90		201.89	310.93	523.68
23	6"	392.08	395.81		403.80	621.90	1,047.37
24	8"	627.33	633.31		646.09	995.05	1,675.79
25	10"	901.77	910.36		928.73	1,430.34	2,408.94
26	Gallonage charge	4.74	4.79		4.89	7.53	10.54
27	<b>Multi-Family</b>						
28	5/8" X 3/4"	7.85	7.92		8.08	12.44	20.95
29	3/4"	11.77	11.88		12.12	18.67	31.42
30	1"	19.61	19.80		20.20	31.11	52.37
31	1-1/2"	39.20	39.57		40.37	62.17	104.74
32	2"	62.74	63.34		64.62	99.52	167.58
33	3"	125.46	126.65		129.21	199.00	335.16
34	4"	196.03	197.90		201.89	310.93	523.68
35	6"	392.08	395.81		403.80	621.90	1,047.37
36	8"	627.33	633.31		646.09	995.05	1,675.79
37	10"	901.77	910.36		928.73	1,430.34	2,408.94
38	Gallonage charge	4.74	4.79		4.89	7.53	10.54
39	<b>Fire Protection</b>						
40	2"	5.22	5.27		5.38	8.29	41.90
41	3"	10.45	10.55		10.76	16.57	83.79
42	4"	16.33	16.49		16.82	25.90	130.92
43	6"	32.68	32.99		33.66	51.84	261.84
44	8"	52.28	52.78		53.84	82.92	418.95
45	10"	75.15	75.87		77.40	119.20	602.24

## Rate Schedule - Sewer

## Florida Public Service Commission

## Leisure Lakes

## Docket No. 060368-WS

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

Water [ ] or Sewer [ X ]

Schedule: E-1s

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	<b>Residential</b>						
2	5/8" X 3/4"	15.99	16.15		16.30	15.61	13.86
3	3/4"	15.99	16.15		16.30	15.61	20.78
4	1"	15.99	16.15		16.30	15.61	34.64
5	1-1/2"	15.99	16.15		16.30	15.61	69.28
6	2"	15.99	16.15		16.30	15.61	110.85
7	3"	15.99	16.15		16.30	15.61	221.70
8	4"	15.99	16.15		16.30	15.61	346.41
9	6"	15.99	16.15		16.30	15.61	692.83
10	8"	15.99	16.15		16.30	15.61	1,108.52
11	10"	15.99	16.15		16.30	15.61	1,593.50
12	Gallage cap (gallons)	6,000	6,000		6,000	6,000	6,000
13	Gallage Charge, Capped Usage	3.24	3.27		3.30	3.16	11.42
14							
15	<b>Commerical</b>						
16	5/8" X 3/4"	15.99	16.15		16.30	15.61	13.86
17	3/4"	23.96	24.19		24.41	23.38	20.78
18	1"	39.96	40.35		40.72	38.99	34.64
19	1-1/2"	79.89	80.67		81.40	77.95	69.28
20	2"	127.82	129.06		130.23	124.71	110.85
21	3"	255.63	258.12		260.46	249.42	221.70
22	4"	399.42	403.30		406.96	389.71	346.41
23	6"	798.84	806.61		813.92	779.43	692.83
24	8"	1,278.14	1,290.57		1,302.27	1,247.08	1,108.52
25	10"	1,837.32	1,855.19		1,872.01	1,792.68	1,593.50
26	Gallage charge	3.88	3.92		3.96	3.79	13.70
27	<b>Multi-Family</b>						
28	5/8" X 3/4"	15.99	16.15		16.30	15.61	13.86
29	3/4"	23.96	24.19		24.41	23.38	20.78
30	1"	39.96	40.35		40.72	38.99	34.64
31	1-1/2"	79.89	80.67		81.40	77.95	69.28
32	2"	127.82	129.06		130.23	124.71	110.85
33	3"	255.63	258.12		260.46	249.42	221.70
34	4"	399.42	403.30		406.96	389.71	346.41
35	6"	798.84	806.61		813.92	779.43	692.83
36	8"	1,278.14	1,290.57		1,302.27	1,247.08	1,108.52
37	10"	1,837.32	1,855.19		1,872.01	1,792.68	1,593.50
38	Gallage charge	3.88	3.92		3.96	3.79	13.70
39	<b>Flat Rate</b>						
40	Resid'l Wastwater Only (RWO)	23.01	23.23		23.44	22.45	29.10
41	Reuse per Sprinkler Head	-	-		-	-	-
42	Reuse Flate Rate	-	-		-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Leisure Lakes

Schedule: E-2w

Docket No. 060368-WS

Page: 1 of 3

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

Preparer: Jack Schreyer

Water [ X ] or Sewer [ ]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	<b>Residential</b>									
2	5/8" X 3/4"	3,385	6,794	Split Yr	26,750	8.08	27,351	NA	20.95	70,916
3	3/4"	0	0	Split Yr	0	12.12	0	NA	31.42	0
4	1"	0	0	Split Yr	0	20.20	0	NA	52.37	0
5	1-1/2"	0	0	Split Yr	0	40.37	0	NA	104.74	0
6	2"	0	0	Split Yr	0	64.62	0	NA	167.58	0
7	3"	0	0	Split Yr	0	129.21	0	NA	335.16	0
8	4"	0	0	Split Yr	0	201.89	0	NA	523.68	0
9	<b>Gallonge</b>									
10	Block 1	-	6,794	Split Yr	32,424	4.89	33,223	6,590	10.54	69,459
11	Block 2	-		Split Yr	0	-	0	204	13.18	2,689
12	Block 3	-		Split Yr	0	-	0	0	-	0
13	Total Residential	<u>3,385</u>	<u>6,794</u>		<u>59,174</u>		<u>60,573</u>	<u>6,794</u>		<u>143,063</u>
14	Average Bill				<u>17.48</u>		<u>17.89</u>			<u>42.26</u>
15	<b>Commerical</b>									
16	5/8" X 3/4"	0	0	Split Yr	0	8.08	0	NA	20.95	0
17	3/4"	0	0	Split Yr	0	12.12	0	NA	31.42	0
18	1"	0	0	Split Yr	0	20.20	0	NA	52.37	0
19	1-1/2"	0	0	Split Yr	0	40.37	0	NA	104.74	0
20	2"	0	0	Split Yr	0	64.62	0	NA	167.58	0
21	3"	0	0	Split Yr	0	129.21	0	NA	335.16	0
22	4"	0	0	Split Yr	0	201.89	0	NA	523.68	0
23										
24	<b>Gallonge</b>	-	0	Split Yr	0	4.89	0	0	10.54	0
25										
26										
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
29	<b>Multi-Family</b>									
30	5/8" X 3/4"	0	0	Split Yr	0	8.08	0	NA	20.95	0
31	3/4"	0	0	Split Yr	0	12.12	0	NA	31.42	0
32	1"	0	0	Split Yr	0	20.20	0	NA	52.37	0
33	1-1/2"	0	0	Split Yr	0	40.37	0	NA	104.74	0
34	2"	0	0	Split Yr	0	64.62	0	NA	167.58	0
35	3"	0	0	Split Yr	0	129.21	0	NA	335.16	0
36	4"	0	0	Split Yr	0	201.89	0	NA	523.68	0
37										
38	<b>Gallonge</b>	-	0	Split Yr	0	4.89	0	0	10.54	0
39										
40										
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
43	<b>Fire Protection</b>									
44	2"	0	NA	Split Yr	0	5.38	0	NA	41.90	0
45	3"	0	NA	Split Yr	0	10.76	0	NA	83.79	0
46	4"	0	NA	Split Yr	0	16.82	0	NA	130.92	0
47	6"	0	NA	Split Yr	0	33.66	0	NA	261.84	0
48	8"	0	NA	Split Yr	0	53.84	0	NA	418.95	0
49	10"	0	NA	Split Yr	0	77.40	0	NA	602.24	0
50										
51										
52										
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
55	<b>Subtotal</b>				<u>59,174</u>		<u>60,573</u>			<u>143,063</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				385		385			597
59	<b>Total Revenue</b>				<u>59,559</u>		<u>60,958</u>			<u>143,660</u>
60	Booked Revenue				<u>59,568</u>					
61	Difference				(9) =	0.0%				
62										
63										

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	846	2,388	7.85	6,641
3	3/4"	0	0	11.77	0
4	1"	0	0	19.61	0
5	1-1/2"	0	0	39.20	0
6	2"	0	0	62.74	0
7	3"	0	0	125.46	0
8	4"	0	0	196.03	0
9	<i>Gallorage</i>				
10	Block 1	-	2,388	4.74	11,319
11	Block 2	-	-	-	0
12	Block 3	-	-	-	0
13	<b>Total Residential</b>	<u>846</u>	<u>2,388</u>		<u>17,960</u>
14	<b>Average Bill</b>				<u>21.23</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	0	0	7.85	0
17	3/4"	0	0	11.77	0
18	1"	0	0	19.61	0
19	1-1/2"	0	0	39.20	0
20	2"	0	0	62.74	0
21	3"	0	0	125.46	0
22	4"	0	0	196.03	0
23					
24	<i>Gallorage</i>	-	0	4.74	0
25		-	-	-	0
26		-	-	-	0
27	<b>Total Commerical</b>	<u>0</u>	<u>0</u>		<u>0</u>
28	<b>Average Bill</b>				<u>-</u>
29	<b>Multi-Family</b>				
30	5/8" X 3/4"	0	0	7.85	0
31	3/4"	0	0	11.77	0
32	1"	0	0	19.61	0
33	1-1/2"	0	0	39.20	0
34	2"	0	0	62.74	0
35	3"	0	0	125.46	0
36	4"	0	0	196.03	0
37					
38	<i>Gallorage</i>	-	0	4.74	0
39		-	0	-	0
40		-	0	-	0
41	<b>Total Multi- Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
42	<b>Average Bill</b>				<u>-</u>
43	<b>Fire Protection</b>				
44	1"	0	NA	5.22	0
45	2"	0	NA	10.45	0
46	3"	0	NA	16.33	0
47	4"	0	NA	32.68	0
48	6"	0	NA	52.28	0
49	8"	0	NA	75.15	0
50					
51					
52					0
53	<b>Total Fire Protection</b>	<u>0</u>	<u>0</u>		<u>0</u>
54	<b>Average Bill</b>				<u>-</u>
55	<b>Subtotal</b>				<u>17,960</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	2,539	4,406	7.92	20,109
3	3/4"	0	0	11.88	0
4	1"	0	0	19.80	0
5	1-1/2"	0	0	39.57	0
6	2"	0	0	63.34	0
7	3"	0	0	126.65	0
8	4"	0	0	197.90	0
9	Gallorage				
10	Block 1	-	4,406	4.79	21,105
11	Block 2	-		-	0
12	Block 3	-		-	0
13	Total Residential	<u>2,539</u>	<u>4,406</u>		<u>41,214</u>
14	Average Bill				<u>16.23</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	0	0	7.92	0
17	3/4"	0	0	11.88	0
18	1"	0	0	19.80	0
19	1-1/2"	0	0	39.57	0
20	2"	0	0	63.34	0
21	3"	0	0	126.65	0
22	4"	0	0	197.90	0
23					
24	Gallorage	-	0	4.79	0
25		-		-	0
26		-		-	0
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>
29	<b>Multi-Family</b>				
30	5/8" X 3/4"	0	0	7.92	0
31	3/4"	0	0	11.88	0
32	1"	0	0	19.80	0
33	1-1/2"	0	0	39.57	0
34	2"	0	0	63.34	0
35	3"	0	0	126.65	0
36	4"	0	0	197.90	0
37					
38	Gallorage	-	0	4.79	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
43	<b>Fire Protection</b>				
44	1"	0	NA	5.27	0
45	2"	0	NA	10.55	0
46	3"	0	NA	16.49	0
47	4"	0	NA	32.99	0
48	6"	0	NA	52.78	0
49	8"	0	NA	75.87	0
50					
51					
52					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
	<b>Subtotal</b>				<u>41,214</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

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

Water [ ] or Sewer [ X ]

Schedule: E-2s

Page: 1 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Proposed Usage	(9) Proposed Rate	(10) Revenue at Proposed
1	<b>Residential</b>									
2	5/8" X 3/4"	3,345	6,590	Split Yr	53,888	16.30	54,524		13.86	46,362
3	3/4"	0	0	Split Yr	0	16.30	0		20.78	0
4	1"	0	0	Split Yr	0	16.30	0		34.64	0
5	1-1/2"	0	0	Split Yr	0	16.30	0		69.28	0
6	2"	0	0	Split Yr	0	16.30	0		110.85	0
7	3"	0	0	Split Yr	0	16.30	0		221.70	0
8	4"	0	0	Split Yr	0	16.30	0		346.41	0
9	Gallonge cap (gallons)		none							
10	Capped Usage	-	6,590	Split Yr	21,480	3.30	21,747	6,590	11.42	75,258
11	Usage Above Cap	-	204					204		
12										
13	Total Residential	<u>3,345</u>	<u>6,794</u>		<u>75,367</u>		<u>76,271</u>			<u>121,620</u>
14	Average Bill				<u>22.53</u>		<u>22.80</u>			<u>36.36</u>
15	<b>Commercial</b>									
16	5/8" X 3/4"	0	0	Split Yr	0	16.30	0		13.86	0
17	3/4"	0	0	Split Yr	0	24.41	0		20.78	0
18	1"	0	0	Split Yr	0	40.72	0		34.64	0
19	1-1/2"	0	0	Split Yr	0	81.40	0		69.28	0
20	2"	0	0	Split Yr	0	130.23	0		110.85	0
21	3"	0	0	Split Yr	0	260.46	0		221.70	0
22	4"	0	0	Split Yr	0	406.96	0		346.41	0
23										
24	Gallonge	-	0	Split Yr	0	3.96	0		13.70	0
25	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
26	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
27	<b>Multi-Family</b>									
28	5/8" X 3/4"	0	0	Split Yr	0	16.30	0		13.86	0
29	3/4"	0	0	Split Yr	0	24.41	0		20.78	0
30	1"	0	0	Split Yr	0	40.72	0		34.64	0
31	1-1/2"	0	0	Split Yr	0	81.40	0		69.28	0
32	2"	0	0	Split Yr	0	130.23	0		110.85	0
33	3"	0	0	Split Yr	0	260.46	0		221.70	0
34	4"	0	0	Split Yr	0	406.96	0		346.41	0
35										
36	Gallonge	-	0	Split Yr	0	3.96	0		13.70	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
38	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
39	<b>Flat Rate</b>									
40	Res. Wastewater Only	0	NA	Split Yr	0	-	0		29.10	0
41	Sprinkler Heads	0	NA	Split Yr	0	-	0		-	0
42	Reuse	0	NA	Split Yr	0	-	0		-	0
43	Total Flat Rate - Other				<u>0</u>		<u>0</u>			<u>0</u>
44	<b>Subtotal</b>				<u>75,367</u>		<u>76,271</u>			<u>121,620</u>
45	Unbilled Revenues				0		0			-
46	Guaranteed Revenues				0		0			-
47	Misc. Service Charge				0		0			0
48	<b>Total Revenue</b>				<u>75,367</u>		<u>76,271</u>			<u>121,620</u>
49	Booked Revenue				<u>75,453</u>					
50	Difference				<u>(85)</u>	=	-0.1%			
51					0					
52					0		0.0%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	837	2,324	15.99	13,384
3	3/4"	0	0	15.99	0
4	1"	0	0	15.99	0
5	1-1/2"	0	0	15.99	0
6	2"	0	0	15.99	0
7	3"	0	0	15.99	0
8	4"	0	0	15.99	0
9	Gallorage cap				
10	Capped Usage	-	2,324	3.24	7,530
11	Usage Above Cap	-			
12		-			
13	Total Residential	<u>837</u>	<u>2,324</u>		<u>20,913</u>
14	Average Bill				<u>0.00</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	0	0	15.99	0
17	3/4"	0	0	23.96	0
18	1"	0	0	39.96	0
19	1-1/2"	0	0	79.89	0
20	2"	0	0	127.82	0
21	3"	0	0	255.63	0
22	4"	0	0	399.42	0
23					
24	Gallorage	-	0	3.88	0
25	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
26	Average Bill				<u>0.00</u>
27	<b>Multi-Family</b>				
28	5/8" X 3/4"	0	0	15.99	0
29	3/4"	0	0	23.96	0
30	1"	0	0	39.96	0
31	1-1/2"	0	0	79.89	0
32	2"	0	0	127.82	0
33	3"	0	0	255.63	0
34	4"	0	0	399.42	0
35					
36	Gallorage	-	0	3.88	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>-</u>
39	<b>Flat Rate</b>				
40	Res. Wastewater Only	0	NA	-	0
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				<u>0</u>
44	<b>Subtotal</b>				<u>20,913</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	2,508	4,266	16.15	40,504
3	3/4"	0	0	16.15	0
4	1"	0	0	16.15	0
5	1-1/2"	0	0	16.15	0
6	2"	0	0	16.15	0
7	3"	0	0	16.15	0
8	4"	0	0	16.15	0
9	Gallorage cap				
10	Capped Usage	-	4,266	3.27	13,950
11	Usage Above Cap	-			
12					
13	Total Residential	<u>2,508</u>	<u>4,266</u>		<u>54,454</u>
14	Average Bill				<u>21.71</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	0	0	16.15	0
17	3/4"	0	0	24.19	0
18	1"	0	0	40.35	0
19	1-1/2"	0	0	80.67	0
20	2"	0	0	129.06	0
21	3"	0	0	258.12	0
22	4"	0	0	403.30	0
23					
24	Gallorage	-	0	3.92	0
25	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
26	Average Bill				<u>-</u>
27	<b>Multi-Family</b>				
28	5/8" X 3/4"	0	0	16.15	0
29	3/4"	0	0	24.19	0
30	1"	0	0	40.35	0
31	1-1/2"	0	0	80.67	0
32	2"	0	0	129.06	0
33	3"	0	0	258.12	0
34	4"	0	0	403.30	0
35					
36	Gallorage	-	0	3.92	0
37	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>
38	Average Bill				<u>-</u>
39	<b>Flat Rate</b>				
40	Res. Wastewater Only	0	NA	-	0
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				<u>0</u>
44	<b>Subtotal</b>				<u>54,454</u>



## Customer Monthly Billing Schedule

## Florida Public Service Commission

Leisure Lakes

Schedule: E-3

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

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

**WATER**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan-05	281	1	0	0	0	282
2	Feb-05	281	1	0	0	0	282
3	Mar-05	281	1	0	0	0	282
4	Apr-05	282	0	0	0	0	282
5	May-05	282	0	0	0	0	282
6	Jun-05	282	0	0	0	0	282
7	Jul-05	281	0	0	0	0	281
8	Aug-05	280	0	0	0	0	280
9	Sep-05	282	0	0	0	0	282
10	Oct-05	283	0	0	0	0	283
11	Nov-05	283	0	0	0	0	283
12	Dec-05	281	0	0	0	0	281
13	Total Water	3,379	3	0	0	0	3,382

**SEWER**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
14	Jan-05	278	1	0	0	0	279
15	Feb-05	278	1	0	0	0	279
16	Mar-05	278	1	0	0	0	279
17	Apr-05	279	0	0	0	0	279
18	May-05	280	0	0	0	0	280
19	Jun-05	279	0	0	0	0	279
20	Jul-05	278	0	0	0	0	278
21	Aug-05	277	0	0	0	0	277
22	Sep-05	278	0	0	0	0	278
23	Oct-05	279	0	0	0	0	279
24	Nov-05	279	0	0	0	0	279
25	Dec-05	277	0	0	0	0	277
26	Total Sewer	3,340	3	0	0	0	3,343

## Miscellaneous Service Charges

Florida Public Service Commission

## Leisure Lakes

## Docket No. 060368-WS

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

Schedule: E-4

Page: 1 of 1

Preparer: Jack Schreyer

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

**WATER**

Line No.	(1) Type Charge	(2) Present		(4) Proposed	
		Bus. Hrs.	(3) After Hrs.	Bus. Hrs.	(5) After Hrs.
1	Initial Connection	15.00	15.00	24.00	31.00
2	Normal Reconnect	15.00	15.00	24.00	31.00
3	Violation Reconnect	-	-	48.00	62.00
4	Premises Visit	-	-	24.00	31.00
5	Insufficient Funds	20.00	-	21.00	-
6	Late Payment Fees	-	-	-	-

**SEWER**

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

**Derivation of charges**

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

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

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

## Miscellaneous Service Charge Revenue

## Florida Public Service Commission

## Leisure Lakes

Docket No. 060368-WS

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

Schedule: E-5

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
<b>WATER</b>							
1	Jan-05	45	0	0	0	0	45
2	Feb-05	30	0	0	0	0	30
3	Mar-05	30	0	0	0	0	30
4	Apr-05	45	0	0	0	0	45
5	May-05	45	0	0	0	0	45
6	Jun-05	15	0	0	0	20	35
7	Jul-05	0	0	0	0	0	0
8	Aug-05	15	0	0	0	0	15
9	Sep-05	15	0	0	0	0	15
10	Oct-05	20	0	0	0	0	20
11	Nov-05	60	0	0	0	0	60
12	Dec-05	45	0	0	0	0	45
13	Total Water	<u>365</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20</u>	<u>385</u>
14	Annual Events	24	0	0	0	1	
15	2006 Rate	15	15	0	0	20	
16	2006 Revenue	365	0	0	0	20	385
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	576	0	0	0	21	597
<b>SEWER</b>							
19	Jan-05	0	0	0	0	0	0
20	Feb-05	0	0	0	0	0	0
21	Mar-05	0	0	0	0	0	0
22	Apr-05	0	0	0	0	0	0
23	May-05	0	0	0	0	0	0
24	Jun-05	0	0	0	0	0	0
25	Jul-05	0	0	0	0	0	0
26	Aug-05	0	0	0	0	0	0
27	Sep-05	0	0	0	0	0	0
28	Oct-05	0	0	0	0	0	0
29	Nov-05	0	0	0	0	0	0
30	Dec-05	0	0	0	0	0	0
31	Total Sewer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	Annual Events	0	0	0	0	0	
33	2006 Rate	Actual cost	Actual cost	Actual cost	0	20	
34	2006 Revenue	0	0	0	0	0	0
35	2007 Rate	Actual cost	Actual cost	Actual cost	24	21	
36	2007 Revenue	0	0	0	0	0	0

**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

**Leisure Lakes**

Schedule: E-6

**Docket No. 060368-WS**

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

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**

**Leisure Lakes**

Schedule: E-7

**Docket No. 060368-WS**

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

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**

**Leisure Lakes**

**Docket No. 060368-WS**

Schedule Year End: 12/31/2005

Schedule: E-8

Page: 1 of 1

Preparer: Jack Schreyer

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

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

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

Leisure Lakes

Schedule: E-9

Docket No. 060368-WS

Page: 1 of 1

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

Preparer: Jack Schreyer

Explanation: Provide a schedule of 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
<b>WATER</b>					
1	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
2					
<b>SEWER</b>					
3	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
4					

Service Availability Charges Schedule

Florida Public Service Commission

Leisure Lakes  
 Docket No. 060368-WS

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

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

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

(1)		(2)	(3)
Line No.	Type Charge	Present Charges	Proposed Charges
<b>WATER</b>			
1	Service Installation Charge	3/4"	143.00
2	(Service Line Size)	1"	154.00
3		1 1/2"	202.00
4		2"	245.00
5		Over 2"	Actual Costs
6	Meter Installation Fee	5/8"	90.00
7	(Meter Size)	3/4"	110.00
8		1"	140.00
9		1 1/2"	300.00
10		2"	385.00
11		Over 2"	Actual Costs
12	Back Flow Preventor Installation Fee		Actual Costs
13	Plant/System Capacity Charge		700.00
14	Main Extension Charge		446.00
<b>SEWER</b>			
15	Service Installation Charge	4"	548.00
16		over 4"	-
17	Plant/System Capacity Charge		1,300.00
18	Main Extension Charge		480.00



Guaranteed Revenues Received

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

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

Schedule: E-11

Page: 1 of 1

Preparer: Jack Schreyer

Water [ X ] or Sewer [ X ]

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

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

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Leisure Lakes**

Schedule: E-12

**Docket No. 060368-WS**

Page: 1 of 1

Test Year Ended: 12/31/2005

Preparer: Jack Schreyer

Water [ X ] or Sewer [ X ]

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

---

Line

No.

---

**Not applicable; no industrial customers.**

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Consump.	Proj. Year 2006 Factor	Proj. Test Year 2006 Consump.	Present Rates	Proj. Test Year 2006 Revenue	Conserv. Gallons	Proposed Rates	Projected 2006 Rev. Req.
1	<b>Residential</b>											
2	5/8" X 3/4"	3,385	Note A	3,397	6,794	Note B	6,818	8.08	27,448		20.95	71,167
3	3/4"	0		0	0		0	12.12	0		31.42	0
4	1"	0		0	0		0	20.20	0		52.37	0
5	1-1/2"	0		0	0		0	40.37	0		104.74	0
6	2"	0		0	0		0	64.62	0		167.58	0
7	3"	0		0	0		0	129.21	0		335.16	0
8	4"	0		0	0		0	201.89	0		523.68	0
9	<b>Gallorage</b>											
10	Block 1	-		0	6,794		6,818	4.89	33,340	6,613	10.54	69,701
11	Block 2	-		0	0		0	-	0	205	13.18	2,703
12	Block 3	-		0	0		0	-	0	0	-	0
13	<b>Total Residential</b>	<u>3,385</u>		<u>3,397</u>	<u>6,794</u>		<u>6,818</u>		<u>60,788</u>	<u>6,818</u>		<u>143,571</u>
14												
15	<b>Commerical</b>											
16	5/8" X 3/4"	0		0	0		0	8.08	0		20.95	0
17	3/4"	0		0	0		0	12.12	0		31.42	0
18	1"	0		0	0		0	20.20	0		52.37	0
19	1-1/2"	0		0	0		0	40.37	0		104.74	0
20	2"	0		0	0		0	64.62	0		167.58	0
21	3"	0		0	0		0	129.21	0		335.16	0
22	4"	0		0	0		0	201.89	0		523.68	0
23												
24	<b>Gallorage</b>	-		0	0		0	4.89	0	0	10.54	0
25	<b>Total Commercial</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26												
27	<b>Multi-Family</b>											
28	5/8" X 3/4"	0		0	0		0	8.08	0		20.95	0
29	3/4"	0		0	0		0	12.12	0		31.42	0
30	1"	0		0	0		0	20.20	0		52.37	0
31	1-1/2"	0		0	0		0	40.37	0		104.74	0
32	2"	0		0	0		0	64.62	0		167.58	0
33	3"	0		0	0		0	129.21	0		335.16	0
34	4"	0		0	0		0	201.89	0		523.68	0
35												
36	<b>Gallorage</b>	-		0	0		0	4.89	0	0	10.54	0
37	<b>Total Multi-Family</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	<b>Fire Protection</b>											
40	2"	0		0	-		0	-	0		41.90	0
41	3"	0		0	-		0	-	0		83.79	0
42	4"	0		0	-		0	-	0		130.92	0
43	6"	0		0	-		0	-	0		261.84	0
44	8"	0		0	-		0	-	0		418.95	0
45	10"	0		0	-		0	-	0		602.24	0
46	Per Hydrant	0		0	-		0	-	0		-	0
47	<b>Total Fire Protection</b>	<u>0</u>		<u>0</u>					<u>0</u>			<u>0</u>
48												
49	<b>Subtotals</b>	<u>3,385</u>		<u>3,397</u>	<u>6,794</u>		<u>6,818</u>		<u>60,788</u>	<u>6,818</u>		<u>143,571</u>
50	Misc. Service Charge								385			597
51	<b>Total Revenue</b>								<u>61,173</u>			<u>144,168</u>

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Leisure Lakes  
 Docket No. 060368-WS  
 Schedule Year End: 12/31/2007  
 Water [ X ] or Sewer [ ]

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

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

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Consump.	Proj. Test Year 2007 Consump.	Proj. Test Year 2007 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.	
1	<b>Residential</b>											
2	5/8" X 3/4"	3,397	Note A	3,409	6,818	Note B	6,842	8.08	27,545		20.95	71,419
3	3/4"	0		0	0		0	12.12	0		31.42	0
4	1"	0		0	0		0	20.20	0		52.37	0
5	1-1/2"	0		0	0		0	40.37	0		104.74	0
6	2"	0		0	0		0	64.62	0		167.58	0
7	3"	0		0	0		0	129.21	0		335.16	0
8	4"	0		0	0		0	201.89	0		523.68	0
9	<b>Gallonge</b>											
10	Block 1	0		0	6,818		6,842	4.89	33,458	6,637	10.54	69,954
11	Block 2	0		0	0		0	-	0	205	13.18	2,704
12	Block 3	0		0	0		0	-	0	0	-	0
13	<b>Total Residential</b>	<u>3,397</u>		<u>3,409</u>	<u>6,818</u>		<u>6,842</u>		<u>61,003</u>	<u>6,842</u>		<u>144,077</u>
14												
15	<b>Commerical</b>											
16	5/8" X 3/4"	0		0	0		0	8.08	0		20.95	0
17	3/4"	0		0	0		0	12.12	0		31.42	0
18	1"	0		0	0		0	20.20	0		52.37	0
19	1-1/2"	0		0	0		0	40.37	0		104.74	0
20	2"	0		0	0		0	64.62	0		167.58	0
21	3"	0		0	0		0	129.21	0		335.16	0
22	4"	0		0	0		0	201.89	0		523.68	0
23												
24	<b>Gallonge</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>4.89</u>	<u>0</u>	<u>0</u>	<u>10.54</u>	<u>0</u>
25	<b>Total Commercial</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26												
27	<b>Multi-Family</b>											
28	5/8" X 3/4"	0		0	0		0	8.08	0		20.95	0
29	3/4"	0		0	0		0	12.12	0		31.42	0
30	1"	0		0	0		0	20.20	0		52.37	0
31	1-1/2"	0		0	0		0	40.37	0		104.74	0
32	2"	0		0	0		0	64.62	0		167.58	0
33	3"	0		0	0		0	129.21	0		335.16	0
34	4"	0		0	0		0	201.89	0		523.68	0
35												
36	<b>Gallonge</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>4.89</u>	<u>0</u>	<u>0</u>	<u>10.54</u>	<u>0</u>
37	<b>Total Multi-Family</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	<b>Fire Protection</b>											
40	2"	0		0			-	0			41.90	0
41	3"	0		0			-	0			83.79	0
42	4"	0		0			-	0			130.92	0
43	6"	0		0			-	0			261.84	0
44	8"	0		0			-	0			418.95	0
45	10"	0		0			-	0			602.24	0
46	Per Hydrant	0		0			-	0			-	0
47	<b>Total Fire Protection</b>	<u>0</u>		<u>0</u>				<u>0</u>				<u>0</u>
48												
49	<b>Subtotals</b>	<u>3,397</u>		<u>3,409</u>	<u>6,818</u>		<u>6,842</u>		<u>61,003</u>	<u>6,842</u>		<u>144,077</u>
50	Misc. Service Charge								<u>385</u>			<u>597</u>
51	<b>Total Revenue</b>								<u>61,388</u>			<u>144,674</u>

Note A: Reflects projected customer growth for 2007

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(usage is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Usage	Proj. Year 2006 Factor	Proj. Test Year 2006 Usage	Present Rates	Proj. Test Year 2006 Revenue	Proposed Year 2006 Usage	Proposed Rates	Projected 2006 Rev. Req.
1	<b>Residential</b>											
2	5/8" X 3/4"	3,345	Note A	3,345	6,590	Note B	6,590	16.30	54,524		13.86	46,362
3	3/4"	0		0	0		0	16.30	0		20.78	0
4	1"	0		0	0		0	16.30	0		34.64	0
5	1-1/2"	0		0	0		0	16.30	0		69.28	0
6	2"	0		0	0		0	16.30	0		110.85	0
7	3"	0		0	0		0	16.30	0		221.70	0
8	4"	0		0	0		0	16.30	0		346.41	0
9	Gallorage cap (gallons)											6,000
10	Capped Usage	-			6,590		6,590	3.30	21,747	6,590	11.42	75,258
11	Usage Above Cap	-			204		204			204		
12												
13	<b>Total Residential</b>	<u>3,345</u>		<u>3,345</u>	<u>6,794</u>		<u>6,794</u>		<u>76,271</u>	<u>6,794</u>		<u>121,620</u>
14												
15	<b>Commerical</b>											
16	5/8" X 3/4"	0		0	0		0	16.30	0		13.86	0
17	3/4"	0		0	0		0	24.41	0		20.78	0
18	1"	0		0	0		0	40.72	0		34.64	0
19	1-1/2"	0		0	0		0	81.40	0		69.28	0
20	2"	0		0	0		0	130.23	0		110.85	0
21	3"	0		0	0		0	260.46	0		221.70	0
22	4"	0		0	0		0	406.96	0		346.41	0
23									0			
24	Gallorage	-			0		0	3.96	0	0	13.70	0
25	<b>Total Commerical</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26												
27	<b>Multi-Family</b>											
28	5/8" X 3/4"	0		0	0		0	16.30	0		13.86	0
29	3/4"	0		0	0		0	24.41	0		20.78	0
30	1"	0		0	0		0	40.72	0		34.64	0
31	1-1/2"	0		0	0		0	81.40	0		69.28	0
32	2"	0		0	0		0	130.23	0		110.85	0
33	3"	0		0	0		0	260.46	0		221.70	0
34	4"	0		0	0		0	406.96	0		346.41	0
35												
36	Gallorage	-			0		0	3.96	0	0	13.70	0
37	<b>Total Multi-Family</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	<b>Flat Rate</b>											
40	Res. Wastewater Only	0		0				-	0		29.10	0
41	Sprinkler Heads	0		0				-	0		-	0
42	Reuse	0		0				-	0		-	0
43	<b>Total Flat Rate - Other</b>	<u>0</u>		<u>0</u>					<u>0</u>			<u>0</u>
44	<b>Subtotals</b>	<u>3,345</u>		<u>3,345</u>	<u>6,794</u>		<u>6,794</u>		<u>76,271</u>	<u>6,794</u>		<u>121,620</u>
45	Misc. Service Charge								0			0
46	<b>Total Revenue</b>								<u>76,271</u>			<u>121,620</u>

Note A: Reflects projected customer growth for 2006

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Leisure Lakes  
 Docket No. 060368-WS  
 Schedule Year End: 12/31/2007  
 Water [ X ] or Sewer [ ]

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

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

(usage is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Usage	Proj. Factor	Proj. Test Year 2007 Usage	Present Rates	Proj. Test Year 2007 Revenue	Proposed Year 2007 Usage	Proposed Rates	Projected 2007 Rev. Reg.
1	<b>Residential</b>											
2	5/8" X 3/4"	3,345	Note A	3,357	2,324	Note B	6,614	16.30	54,719		13.86	46,528
3	3/4"	0		0	0		0	16.30	0		20.78	0
4	1"	0		0	0		0	16.30	0		34.64	0
5	1-1/2"	0		0	0		0	16.30	0		69.28	0
6	2"	0		0	0		0	16.30	0		110.85	0
7	3"	0		0	0		0	16.30	0		221.70	0
8	4"	0		0	0		0	16.30	0		346.41	0
9	Gallonge cap (gallons)											6,000
10	Capped Usage				2,324		6,614	3.30	21,825	6,614	11.42	75,532
11	Usage Above Cap				0		205			204		
1	<b>Total Residential</b>	<u>3,345</u>		<u>3,357</u>	<u>2,324</u>		<u>6,818</u>		<u>76,544</u>	<u>6,818</u>		<u>122,060</u>
2												
3	<b>Commerical</b>											
4	5/8" X 3/4"	0		0	0		0	16.30	0		13.86	0
5	3/4"	0		0	0		0	24.41	0		20.78	0
6	1"	0		0	0		0	40.72	0		34.64	0
7	1-1/2"	0		0	0		0	81.40	0		69.28	0
8	2"	0		0	0		0	130.23	0		110.85	0
9	3"	0		0	0		0	260.46	0		221.70	0
10	4"	0		0	0		0	406.96	0		346.41	0
11									0			
12	Gallonge				0		0	3.96	0	0	13.70	0
13	<b>Total Commercial</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
14												
15	<b>Multi-Family</b>											
16	5/8" X 3/4"	0		0	0		0	16.30	0		13.86	0
17	3/4"	0		0	0		0	24.41	0		20.78	0
18	1"	0		0	0		0	40.72	0		34.64	0
19	1-1/2"	0		0	0		0	81.40	0		69.28	0
20	2"	0		0	0		0	130.23	0		110.85	0
21	3"	0		0	0		0	260.46	0		221.70	0
22	4"	0		0	0		0	406.96	0		346.41	0
23												
24	Gallonge				0		0	3.96	0	0	13.70	0
25	<b>Total Multi-Family</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26												
27	<b>Flat Rate</b>											
28	Res. Wastewater Only	0		0				-	0		29.10	0
29	Sprinkler Heads	0		0				-	0		-	0
30	Reuse	0		0				-	0		-	0
31	<b>Total Flat Rate - Other</b>	<u>0</u>		<u>0</u>				<u>-</u>	<u>0</u>		<u>-</u>	<u>0</u>
32												
33	<b>Subtotals</b>	<u>3,345</u>		<u>3,357</u>	<u>2,324</u>		<u>6,818</u>		<u>76,544</u>	<u>6,818</u>		<u>122,060</u>
34	Misc. Service Charge								0			0
35	<b>Total Revenue</b>								<u>76,544</u>			<u>122,060</u>
36												

Note A: Reflects projected customer growth for 2007

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

**Billing Analysis Schedules**

**Florida Public Service Commission**

Leisure Lakes  
**Docket No. 060368-WS**  
 Schedule Year End: 12/31/2005  
 Water [ X ] or Sewer [ X ]  
 Customer Class:  
 Meter Size:

Schedule: E-14  
 Page: 1 of 1  
 Preparer: Jack Schreyer

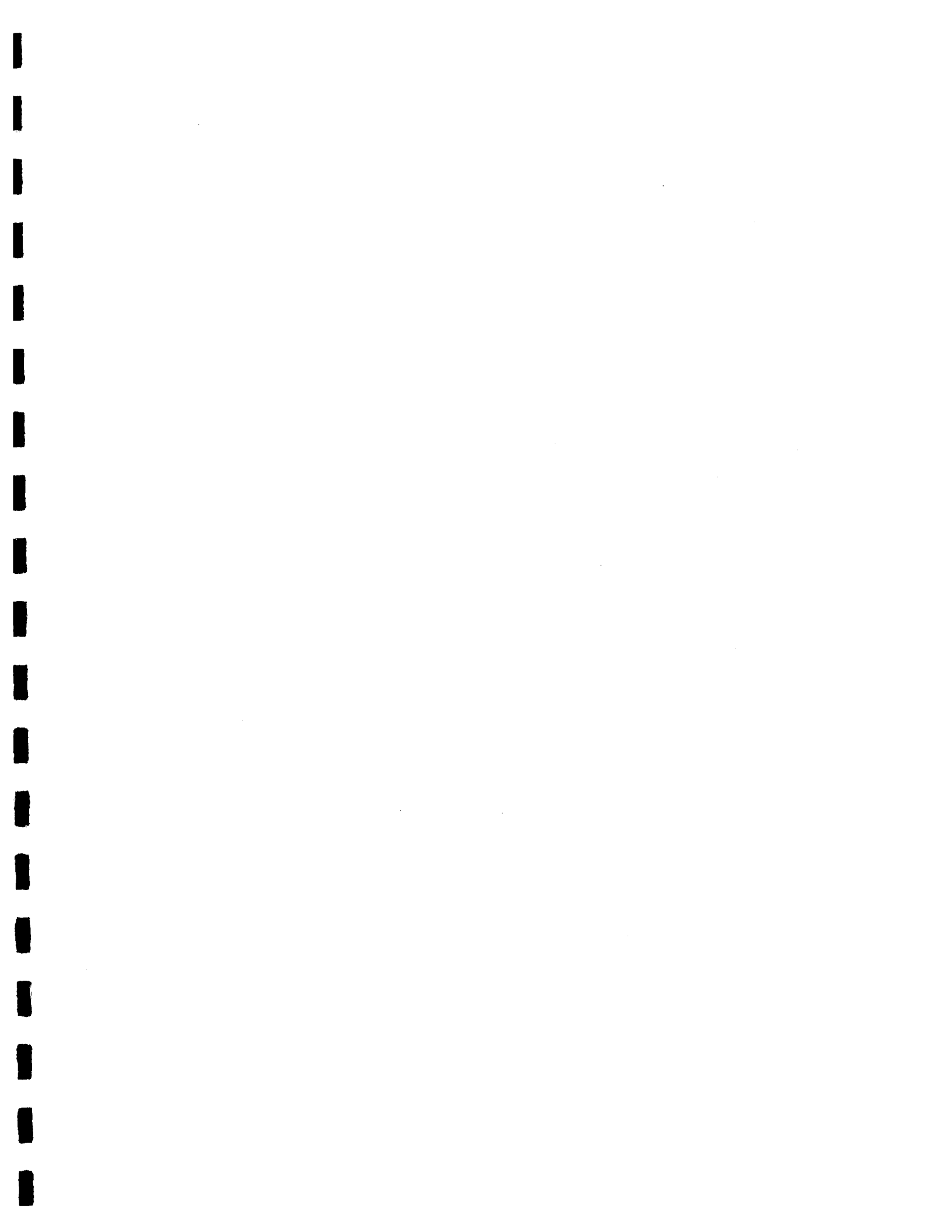
Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line Consumption No. 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**









**Leisure Lakes  
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	151
Gallons of Wastewater Treated	F-2	152
Water Treatment Plant Data	F-3	153
Wastewater Treatment Plant Data	F-4	154
Used and Useful Calculations - Water Treatment Plant	F-5	155
Used and Useful Calculations - Sewer Treatment Plant	F-6	156
Used and Useful Calculation - Distribution & Collection Systems	F-7	157
Margin Reserve Calculations	F-8	158
Equivalent Residential Connections Calculation - Water	F-9	159
Equivalent Residential Connections Calculation - Sewer	F-10	160



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

Florida Public Service Commission

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

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

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

Line No.	Month 2005	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan	1,017	0	759	113	145	
2	Feb	985	0	893	133	(41)	
3	Mar	1,110	0	804	122	184	
4	Apr	1,169	0	607	149	413	
5	May	921	0	512	108	301	
6	Jun	1,039	0	542	245	252	
7	Jul	624	0	347	31	246	
8	Aug	650	0	326	33	291	
9	Sep	856	0	518	43	295	
10	Oct	1,246	0	359	62	825	
11	Nov	1,042	0	599	52	391	
12	Dec	1,046	0	536	52	458	
13	<b>TOTAL</b>	<b>11,705</b>	<b>0</b>	<b>6,802</b>	<b>1,143</b>	<b>3,760</b>	<b>32.1%</b>

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

**Florida Public Service Commission**

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

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

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	733,000	0	0	0	733,000	0
2	Feb	733,000	0	0	0	733,000	0
3	Mar	804,000	0	0	0	804,000	0
4	Apr	662,000	0	0	0	662,000	0
5	May	733,000	0	0	0	733,000	0
6	Jun	733,000	0	0	0	733,000	0
7	Jul	750,000	0	0	0	750,000	0
8	Aug	588,000	0	0	0	588,000	0
9	Sep	513,000	0	0	0	513,000	0
10	Oct	656,000	0	0	0	656,000	0
11	Nov	672,000	0	0	0	672,000	0
12	Dec	658,000	0	0	0	658,000	0
13	<b>Total</b>	<b>8,235,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,235,000</b>	<b>0</b>

**Water Treatment Plant Data**

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

**Florida Public Service Commission**

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

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

Line No.	Description	Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>72,000</u>
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	<u>06/29/05</u>	<u>107,000</u>
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day	
		<u>10/24/05</u>	<u>72,000</u>
		<u>10/19/05</u>	<u>55,000</u>
		<u>10/21/05</u>	<u>52,000</u>
		<u>10/23/05</u>	<u>50,000</u>
		<u>10/20/05</u>	<u>48,000</u>
		Average	<u><u>55,400</u></u>
4	Average Daily Flow		<u>32,070</u>
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		<u>No</u>

**Sewer Treatment Plant Data**

Florida Public Service Commission

**Leisure Lakes**

**Docket No. 060368-WS**

Test Year End: 12/31/2005

Schedule: F-4

Page: 1 of 1

Preparer: John F. Guastella

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>50,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>July</u>	<u>24,200</u>



**Used and Useful Calculations  
Water Treatment Plant**

**Leisure Lakes**

**Docket No. 060368-WS**

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

**Florida Public Service Commission**

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

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

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

**Used and Useful Calculations  
Sewer Treatment Plant**

**Florida Public Service Commission**

**Leisure Lakes**

**Docket No. 060368-WS**

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

Schedule: F-6  
Page: 1 of 1  
Preparer: John F. Guastella

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

Line No.	Average Daily Flow in Max Month (GPD)	Average Meters 2005	Base ERCs 2005	Trended ERCs 2010	Trended ERCs 2012	Max Month Average Daily Flow		Plant Capacity (GPD)	Used & Useful		Note
						Interim	Permanent		Interim	Permanent	
1	24,200	278.5	280.5	314.6	328.4	27,142	28,333	50,000	54%	57%	

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

**Florida Public Service Commission**

**Leisure Lakes  
Docket No. 060368-WS**

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

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

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

Line No.	Base ERCs 2005	Trended ERCs		Total Lots	Used & Useful		Note
		2010	2012		Interim	Permanent	
<b>Water</b>							
1	282.0	309.5	320.2	430	72%	74% -	
<b>Sewer</b>							
2	278.5	280.5	287.0	393	80%	84% -	

## Margin Reserve Calculations - Water &amp; Sewer

## Florida Public Service Commission

## Leisure Lakes

## Docket No. 060368-WS

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

Schedule: F-8  
Page: 1 of 1  
Preparer: John F. Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
<b>WATER</b>					
1	2001	262.0	262.0	261.3	
2	2002	266.0	266.0	266.7	
3	2003	270.5	270.5	272.0	
4	2004	279.5	279.5	277.4	
5	2005	282.0	282.0	282.7	
6	2006			288.1	1.89%
7	2007			293.4	1.86%
8	2008			298.8	1.82%
9	2009			304.1	1.79%
10	2010			309.5	1.76% 5 yrs beyond 2005
11	2011			314.8	1.73%
12	2012			320.2	1.70% 5yrs beyond 2007

X Coefficient(s) 5.350

**SEWER**

13	2001	251.0	251.0	252.5	
14	2002	260.5	260.5	259.4	
15	2003	267.0	267.0	266.3	
16	2004	274.5	274.5	273.2	
17	2005	278.5	278.5	280.1	
18	2006			287.0	2.46%
19	2007			293.9	2.40%
20	2008			300.8	2.35%
21	2009			307.7	2.29%
22	2010			314.6	2.24% 5 yrs beyond 2005
23	2011			321.5	2.19%
24	2012			328.4	2.15% 5yrs beyond 2007

X Coefficient(s) 6.900

## Equivalent Residential Connections - Water

## Florida Public Service Commission

Leisure Lakes

Schedule: F-9

Docket No. 060368-WS

Page: 1 of 1

Test Year End: 12/31/2005

Preparer: John F. Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	256	264	260.0	5,291	20.350	5,376	264.2	
2	2002	264	264	264.0	6,289	23.822	6,358	266.9	1.03%
3	2003	264	275	269.5	6,468	24.000	6,523	271.8	1.83%
4	2004	275	281	278.0	6,588	23.698	6,658	281.0	3.37%
5	2005	281	281	281.0	6,779	24.125	6,802	282.0	0.36%
Average Growth Through 5-Year Period (Col. 8)									1.64%

## Equivalent Residential Connections - Sewer

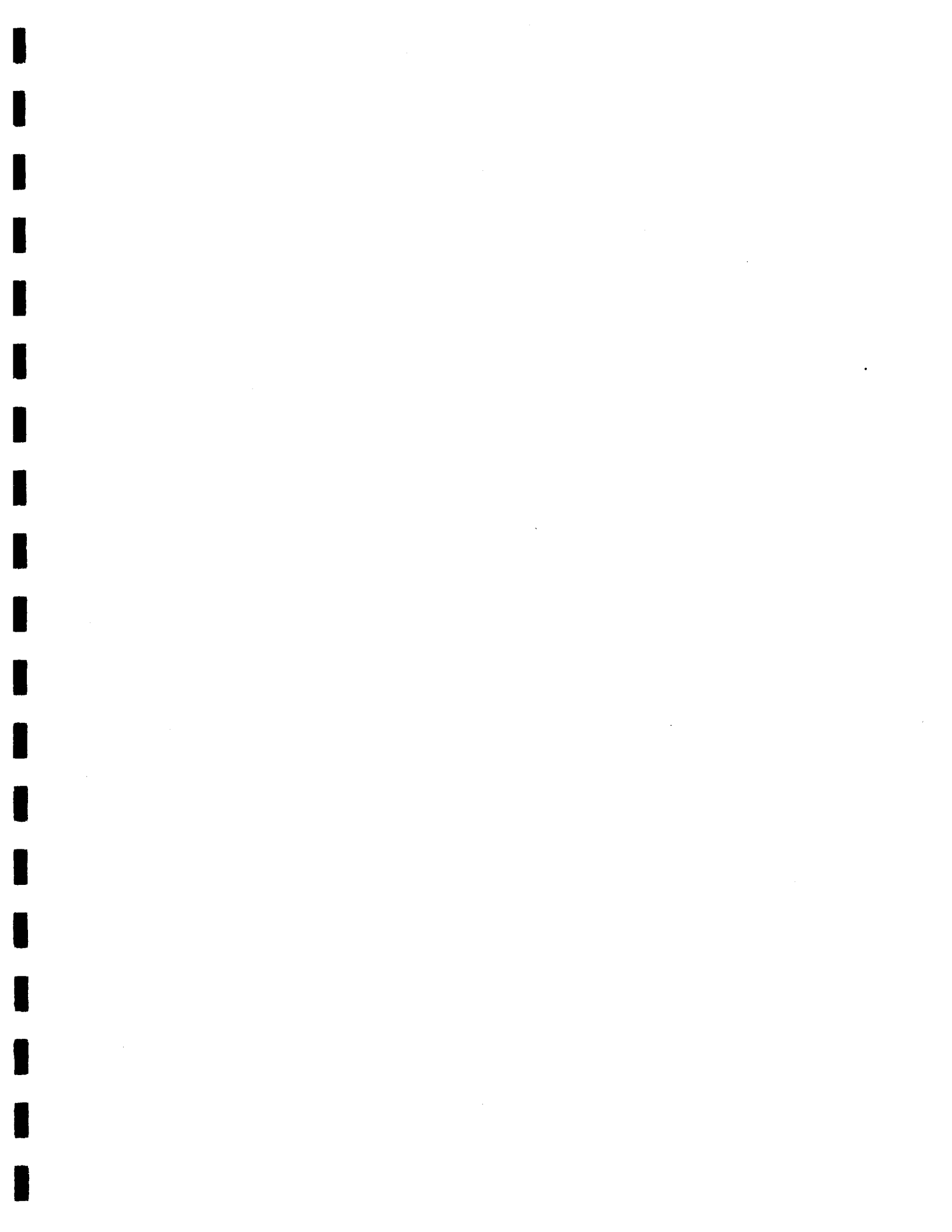
## Florida Public Service Commission

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

Schedule: F-10  
 Page: 1 of 1  
 Preparer: John F. Guastella

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

Line No.	(1)	(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	2001	243	255	249.0	5,356	21.510	5,555	258.3	
2	2002	255	262	258.5	5,838	22.584	6,039	267.4	3.54%
3	2003	262	268	265.0	6,139	23.166	6,340	273.7	2.35%
4	2004	268	278	273.0	6,278	22.996	6,311	274.4	0.28%
5	2005	278	277	277.5	6,603	23.795	6,626	278.5	1.47%
Average Growth Through 5-Year Period (Col. 8)									1.90%







Leisure Lakes  
INTERIM RATE SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	162
Schedule of Rate Base - Interim Rates	G-2	163
Schedule of Adjustments to Rate Base - Interim	G-3	164
Schedule of Water Net Operating Income - Interim	G-4	165
Schedule of Adjustments to Operating Income - Interim	G-5	166
Schedule of Requested Cost of Capital - Interim	G-6	167



Rate Schedule - Interim Rates

Florida Public Service Commission

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

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates	(4) Class/Meter Size	(5) Present Rates	(6) Interim Rates
	<b>WATER</b>		54.01%	<b>SEWER</b>		-4.24%
1	<b>Residential</b>			<b>Residential</b>		
2	5/8" X 3/4"	8.08	12.44	5/8" X 3/4"	16.30	15.61
3	3/4"	12.12	18.67	3/4"	16.30	15.61
4	1"	20.20	31.11	1"	16.30	15.61
5	1-1/2"	40.37	62.17	1-1/2"	16.30	15.61
6	2"	64.62	99.52	2"	16.30	15.61
7	3"	129.21	199.00	3"	16.30	15.61
8	4"	201.89	310.93	4"	16.30	15.61
9	6"	403.80	621.90	6"	16.30	15.61
10	8"	646.09	995.05	8"	16.30	15.61
11	10"	928.73	1,430.34	10"	16.30	15.61
12	Gallonge, Block 1	4.89	7.53	<i>Gallonge cap (gallons)</i>	6,000	6,000
13	Block 2	-	-	Gallonge charge	3.30	3.16
14	Block 3	-	-			
15	<b>General Service</b>			<b>General Service</b>		
16	5/8" X 3/4"	8.08	12.44	5/8" X 3/4"	16.30	15.61
17	3/4"	12.12	18.67	3/4"	24.41	23.38
18	1"	20.20	31.11	1"	40.72	38.99
19	1-1/2"	40.37	62.17	1-1/2"	81.40	77.95
20	2"	64.62	99.52	2"	130.23	124.71
21	3"	129.21	199.00	3"	260.46	249.42
22	4"	201.89	310.93	4"	406.96	389.71
23	6"	403.80	621.90	6"	813.92	779.43
24	8"	646.09	995.05	8"	1,302.27	1,247.08
25	10"	928.73	1,430.34	10"	1,872.01	1,792.68
26	Gallonge charge	4.89	7.53	Gallonge charge	3.96	3.79
27	<b>Fire Protection</b>			<b>Flat Rate</b>		
28	2"	5.38	8.29	Res. Wastewater Only	23.44	22.45
29	3"	10.76	16.57	<i>Sprinkler Heads</i>	-	-
30	4"	16.82	25.90	<i>Reuse</i>	-	-
31	6"	33.66	51.84			
32	8"	53.84	82.92			
33	10"	77.40	119.20			

Supporting Schedules: G-4

## Schedule of Rate Base - Interim Rates

Florida Public Service Commission

## Leisure Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [ X ] Projected [ ]

Schedule: G-2

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) Adjusted Balance 12/31/2005	(3) Adjustments Last Rate Case	(4) Interim Rate Base	(5) Supporting Schedule(s)
<b>WATER</b>					
1	Utility Plant in Service	333,012	0	333,012	A-1
2	Utility Land & Land Rights	550	0	550	A-1
3	Less: Non-Used & Useful Plant	(13,560)	0	(13,560)	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(124,338)	0	(124,338)	A-1
6	Less: CIAC	(130,568)	0	(130,568)	A-1
7	Accumulated Amortization of CIAC	74,346	0	74,346	A-1
8	Acquisition Adjustments	0	0	0	A-1
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-1
10	Less: Advances For Construction	0	0	0	A-1
11	Working Capital Allowance	27,732	0	27,732	A-1
12	Total Rate Base	<u>167,175</u>	<u>0</u>	<u>167,175</u>	
<b>SEWER</b>					
13	Utility Plant in Service	335,173	0	335,173	A-2
14	Utility Land & Land Rights	2,200	0	2,200	A-2
15	Less: Non-Used & Useful Plant	(31,491)	0	(31,491)	A-2
16	Construction Work in Progress	0	0	0	A-2
17	Less: Accumulated Depreciation	(206,997)	0	(206,997)	A-2
18	Less: CIAC	(238,836)	0	(238,836)	A-2
19	Accumulated Amortization of CIAC	183,191	0	183,191	A-2
20	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-2
21	Less: Advances For Construction	0	0	0	A-2
22	Working Capital Allowance	26,543	0	26,543	A-2
23	Total Rate Base	<u>69,782</u>	<u>0</u>	<u>69,782</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical  Projected

Water  Sewer

Schedule: G-3

Page: 1 of 1

Preparer: Jack Schreyer

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

---

Line

No.

---

NONE

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [ X ] Projected [ ]

Water [ X ] Sewer [ X ]

Schedule: G-4

Page: 1 of 1

Preparer: Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Description	Utility Test Year	Adjusted Utility Interim	Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules
<b>Water</b>							
1 Water Sales Revenues	59,174		0	59,174	31,960	91,134	B-4
2 Other Revenues	385		0	385	0	385	B-4
3 OPERATING REVENUES	<u>59,559</u>		0	<u>59,559</u>	<u>31,960</u>	<u>91,519</u>	
4 Operation & Maintenance	61,271		0	61,271	472	61,743	B-5
5 Depreciation, net of CIAC Amort.	6,782		0	6,782		6,782	B-13
6 Amortization	0		0	0		0	
7 Taxes Other Than Income	4,016		0	4,016	1,437	5,453	B-15
8 Provision for Income Taxes	(4,210)		0	(4,210)	9,514	5,304	C-1
9 OPERATING EXPENSES	<u>67,858</u>		0	<u>67,858</u>	<u>11,423</u>	<u>79,281</u>	
10 NET OPERATING INCOME	<u>(8,299)</u>		0	<u>(8,299)</u>	<u>20,537</u>	<u>12,238</u>	
11 RATE BASE	<u>167,175</u>		0	<u>167,175</u>		<u>167,175</u>	A-1
12 RATE OF RETURN	<u>-4.96%</u>					<u>7.32%</u>	
<b>Sewer</b>							
13 Sewer Sales Revenues	75,367		0	75,367	(3,194)	72,174	B-4
14 Other Revenues	0		0	0	0	0	B-4
15 OPERATING REVENUES	<u>75,367</u>		0	<u>75,367</u>	<u>(3,194)</u>	<u>72,174</u>	
16 Operation & Maintenance	60,979		0	60,979	(47)	60,932	B-6
17 Depreciation, net of CIAC Amort.	187		0	187		187	B-14
18 Amortization	0		0	0		0	
19 Taxes Other Than Income	4,631		0	4,631	(144)	4,487	B-15
20 Provision for Income Taxes	4,420		0	4,420	(2,451)	1,969	C-1
21 OPERATING EXPENSES	<u>70,217</u>		0	<u>70,217</u>	<u>(2,642)</u>	<u>67,575</u>	
22 NET OPERATING INCOME	<u>5,150</u>		0	<u>5,150</u>	<u>(552)</u>	<u>4,599</u>	
23 RATE BASE	<u>69,782</u>		0	<u>69,782</u>		<u>69,782</u>	A-2
24 RATE OF RETURN	<u>7.38%</u>					<u>6.59%</u>	

## Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Leisure Lakes  
 Docket No. 060368-WS  
 Test Year End: 12/31/2005  
 Historical  Projected   
 Water  Sewer

Schedule: G-5  
 Page: 1 of 1  
 Preparer: Jack Schreyer

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007			
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	<u>31,960</u>	<u>(3,194)</u>
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% <u>1,438</u>	<u>(144)</u>
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	59,559	75,367
9	Plus Required Revenue Adjustment	<u>31,960</u>	<u>(3,194)</u>
10	Rate Year Revenue at Proposed Rates	91,519	72,174
11			
12	Less Operating Expenses Before Income Taxes	(73,978)	(65,606)
13	Less Interest Expense	(3,793)	(1,464)
14	Taxable Income	13,749	5,104
15	Income Tax at Composite Rate of	38.58% 5,304	1,969
16	Less Income Tax at Present Rates	<u>4,210</u>	<u>(4,420)</u>
17			
18	Income Tax Adjustment	<u>9,514</u>	<u>(2,451)</u>

## Schedule of Requested Cost of Capital

## Florida Public Service Commission

## Leisure Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [ ] Projected [ ]

Water [X] Sewer [X]

Schedule: G-6

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>						
1	Long-Term Debt	61,734	36.93%	6.00%	2.22%	3,704 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	92,600	55.39%	9.12%	5.05%	8,445 D-2
5	Customer Deposits	1,476	0.88%	6.00%	0.05%	89 D-2
6	Accumulated Deferred Income Taxes	11,364	6.80%	0.00%	0.00%	0 D-2
7	Total	<u>167,175</u>	<u>100.00%</u>		<u>7.32%</u>	<u>12,238</u>
<b>SEWER</b>						
8	Long-Term Debt	22,917	32.84%	6.00%	1.97%	1,375 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	34,376	49.26%	9.12%	4.49%	3,135 D-2
12	Customer Deposits	1,476	2.12%	6.00%	0.13%	89 D-2
13	Accumulated Deferred Income Taxes	11,013	15.78%	0.00%	0.00%	0 D-2
14	Total	<u>69,782</u>	<u>100.00%</u>		<u>6.59%</u>	<u>4,599</u>

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