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Jasmine Lakes
Water and Sewer

Docket No. 060368-WS

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

Pasco County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

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

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Aqua Utilities Florida, Inc.

Jasmine Lakes RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

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

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Page: Preparer:

Robert M. Griffin

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	· <i>,</i>		ical Base Year		Intermediate	Year 2006	st Year 2007		
		Average		Adjusted		Adjusted		Adjusted	
Line		Balance		Average		Average		Average	Supporting
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Schedules
1	Utility Plant in Service	2,274,704	6,607	2,281,311	158,272	2,439,583	122,097	2,561,681	A-5
2	Utility Land & Land Rights	16,009	0	16,009	0	16,009	0	16,009	A-5
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	(618,217)	(1,821)	(620,038)	(81,392)	(701,430)	(85,569)	(786,999)	A-9
6	Less: CIAC	(199,156)	0	(199,156)	0	(199,156)	0	(199,156)	A-12
7	Accumulated Amortization of CIAC	174,015	0	174,015	7,926	181,941	7,975	189,916	A-14
8	Acquisition Adjustments	0	0	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10	Less: Advances For Construction		. 0	0	0	0	0	0	A-16
11	Working Capital Allowance	0	83,492	83,492	(2,382)	81,111	65,833	146,943	A-17
12	Total Rate Base	1,647,355	88,278	1,735,633	82,425	1,818,058	110,336	1,928,394	

Schedule of Sewer Rate Base

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS Schedule: A-2 Page: 1 of 1

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Preparer: Robert M. Griffin

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			ical Base Year		Intermediate		Projected 1e	st Year 2007 Adjusted	-
Line		Average Balance		Adjusted Average		Adjusted Average		Aujusteu Average	Supporting
	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Schedules
	, , , , , , , , , , , , , , , , , , , ,		, , , , , , , , , , , , , , , , , , ,						
1	Utility Plant in Service	1,491,041	3,397	1,494,438	95,739	1,590,178	413,125	2,003,303	A-6
2	Utility Land & Land Rights	5,802	0	5,802	0	5,802	0	5,802	A-6
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	(902,693)	(5,489)	(908,182)	(83,067)	(991,249)	(95,298)	(1,086,548)	A-10
6	Less: CIAC	(162,314)	0	(162,314)	0	(162,314)	0	(162,314)	A-12
7	Accumulated Amortization of CIAC	148,184	, 0	148,184	9,433	157,617	4,697	162,314	A-14
8	Acquisition Adjustments	0	0	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	0	0	A-16
11	Working Capital Allowance	0	95,350	95,350	(4,328)	91,022	61,449	152,471	A-17
12	Total Rate Base	580,020	93,258	673,278	17,777	691,055	383,972	1,075,028	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ending 12/31/05
Interim [X] Final []
Historical [X] Projected []

Schedule: A-3 Page: 1 of 3

Preparer: Robert M. Griffin

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

Line	(1)	(2) Water	(3) Sewer	(4) Supporting
No.	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE	2.22	0.000	A-5, A-6
2	Additions and retirements	6,607	3,396	
3	Total Adinatments	6.607	2 207	
4	Total Adjustments	6,607	3,397	
5 6	UTILITY LAND & LAND RIGHTS			A-5, A-6
7	Additions and retirements	0	0	A-0, A-0
,	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	0		
8	Order	0	0	
9	Total Adjustments	0		
10	Total Adjustments	<u>_</u>		
11	(-)NON-USED & USEFUL			A-7
• •	Plant & CIAC additions, retirements, depreciation and			,,,
12	amortization	0	0	
13				
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	0		
16				
17	(-)ACCUMULATED DEPRECIATION			A-9, A-10
18	Depreciation and retirements	(1,821)	(5,489)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	0	0	
20	Total Adjustments	(1,821)	(5,489)	
21	·			
22	(-)CIAC			A-12
23	New connections	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	0	00	
25	Total Adjustments	0	0	
26				
	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory		_	
29	Order	0	0	
30		0	<u> </u>	
31	ACOUNCITION AD ILICTATATATO			
32	ACQUISITION ADJUSTMENTS		0	
33 34	Not Applicable			
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36	Not Applicable	0	0	
37	Not Applicable		<u></u>	
	(-)ADVANCES FOR CONSTRUCTION	•		A-16
39	Not Applicable	0	0	71 10
40	1100 принавис			
41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	83,492	95,350	
43	The second of th			
44	OTHER			
45	Not Applicable	0	0	
46	Ebussies			
	TOTAL RATE BASE ADJUSTMENTS	88,278	93,258	

Schedule of Adjustments to Rate Base

Jasmine Lakes
Docket No. 060368-WS
Schedule Year Ending 12/31/06
Interim [] Final [X]

Historical [] Projected [X]

Schedule: A-3 Page: 2 of 3

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
<u>No.</u>	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	158,272	95,739	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6	() 10 T			۸.7
7	(-)NON-USED & USEFUL			A-7
_	Plant & CIAC additions, retirements, depreciation and	•		
8	amortization	0	0	
9	CONSTRUCTION WORK IN PROCEEDS			
10	CONSTRUCTION WORK IN PROGRESS		0	
11 12	Not Applicable		<u> </u>	
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(81,392)	(83,067)	7-0, 7-10
15	Depreciation and retirements	(01,332)	(00,007)	
16	(-)CIAC			A-12
17	New connections	0	0	
18	NOW COMMODICATION			
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	7,926	9,433	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0_	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	(2,382)	(4,328)	
33				
34	OTHER			
35	Not Applicable	0	0	
36	TOTAL DATE DAGE AD MOTHERITO	90.405	47.777	
37	TOTAL RATE BASE ADJUSTMENTS	82,425	17,777	

UPIS Water Note:

Install auxiliary generator. Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note

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

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3 Page: 3 of 3

Preparer: Robert M. Griffin

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

Line	(1)	(2) Water	(3) Sewer	(4) Supporting
No.	Description UTILITY PLANT IN SERVICE	Average	Average	Schedules
1 2	Additions and retirements	122,097	413,125	A-5, A-6
3	Additions and retirements	122,007	410,120	
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0		,
6				
7	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and			
8	amortization	0	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12	/ VACCHIMILITED DEDDECLATION			A-9, A-10
13 14	(-)ACCUMULATED DEPRECIATION Depreciation and retirements	(85,569)	(95,298)	A-9, A-10
15	Depreciation and retirements	(65,569)	(95,298)	
16	(-)CIAC			A-12
17	New connections	0	0	,, , <u>-</u>
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	7,975	4,697	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0_	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27 28	/ VADVANCES FOR CONSTRUCTION			A-16
29	(-)ADVANCES FOR CONSTRUCTION Not Applicable		0	A-10
30	Not Applicable			
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	65,833	61,449	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	110,336	383,972	

UPIS Water Note:

Replacement of filter valves, distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

Prepare an infiltration and inflow study in compliance with DEP regulations. Replacements of collection lines, upgrades to lift stations and manholes.

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

Jasmine Lakes Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-4 Page: 1 of 2

Preparer: Robert M. Griffin

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

<u>,</u>	r retirements specifically identifying the	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b		he date that rate base was last estab	
1	12/31/92 Balance	612,869	939,231
	1993		
2	Additions	30,194	20,692
3	Retirements	0	0
4	Adjustments	0	0
5	12/31/93 Balance	643,063	959,923
	4004		
6	1994 Additions	27,939	14,021
7	Retirements	(785)	14,021
8	Adjustments	0	0
9	12/31/94 Balance	670,217	973,944
ŭ	12/3 //3 1 24/4/103	5.5,2	-, -, -, -, -, -, -, -, -, -, -, -, -, -
	1995		
10	Additions	22,656	9,799
11	Retirements	0	0
12	Adjustments	0	0
13	12/31/95 Balance	692,873	983,743
	1996		
14	Additions	28,657	7,819
15	Retirements	(21,830)	0
16	Adjustments	0	0
17	12/31/96 Balance	699,700	991,562
	1997		
18	Additions	85,814	127,080
19	Retirements	0	0
20	Adjustments	0	0
21	12/31/97 Balance	785,514	1,118,642
	1998		
22	Additions	49,956	47,574
23	Retirements	49,930	47,574
24	Adjustments	0	0
25	12/31/98 Balance	835,470	1,166,216
			1,100,210
	1999		
26	Additions	67,664	67,664
27	Retirements	0	0
28	Adjustments	002.124	1 222 880
29	12/31/99 Balance	903,134	1,233,880

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

Florida Public Service Commission

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

Projected Test Year Ending 12/31/07

Schedule: A-4 Page: 2 of 2

Preparer: Robert M. Griffin

Explanation:	Schedule A-4	continued
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	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	2000		
30	Additions	1,602	3,276
31	Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	904,736	1,237,156
	2001		
34	Additions	6,613	3,757
35	Retirements	0	0
36	Adjustments	011 340	1,240,913
37	12/31/01 Balance	911,349	1,240,913
38	2002 Additions	62,340	68,575
39	Retirements	(3,366)	(1,369)
40	Adjustments	0	0
41	12/31/02 Balance	970,323	1,308,119
	2003		
42	Additions	0	4,187
43	Retirements	(67,664)	(67,664)
44	Adjustments	0	0
45	12/31/03 Balance	902,659	1,244,642
46	2004 Additions	1,289,816	226,383
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	2,192,475	1,471,025
	2005		
50	Additions	144,037	48,572
51	Retirements	0	0
52 53	Adjustments 12/31/05 Balance	17,889	17,764
55		2,354,401	1,537,361
-54	2006 Additions	152,669	371,098
55	Retirements	(4,191)	(10,782)
56	Adjustments	45,096	44,780
57	12/31/06 Balance	2,547,975	1,942,457
	2007		
58	Additions	55,952	148,259
59	Retirements	(13,224)	(8,032)
60	Adjustments	22,111	21,957
61	12/31/07 Balance	2,612,814	2,104,640

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

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

Florida Public Service Commission

Schedule: A-5

Page: 1 of 5

Preparer: Robert M. Griffin

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

		(1)	(2) Historica	(3) al Base Ye	(4) ear 2005	(5)	(6) ediate Year	(7)	(8)	(9) d Rate Ye	(10)
Line	Acct		Adjusted		ed & Useful	Adjusted		d & Useful	Adjusted		ed & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
	INITANIO	IOLE DI ANT									<u> </u>
1 2	301.1	BLE PLANT	13.883	0.00%	0	13.883	0.00%	0	13.883	0.00%	0
	301.1	Organization	13,663	0.00%	0	13,663	0.00%	0	13,563	0.00%	0
3		Franchises	0	0.00%	ő	. 0	0.00%	0	. 0		0
4	339.1	Other Plant & Misc. Equipment	U	0.00%	١	U	0.00%	۷	l o	0.00%	U
5		E OF SUPPLY & PUMPING PLANT	2,570	0.00%	o	0.570	0.000/	0	2.570	0.00%	0
6	303.2	Land & Land Rights	2,570	0.00%	ő	2,570 0	0.00% 0.00%	0	2,570 0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0		0	. 0		0
8	305.2	Collect. & Impound Reservoirs	•		-		0.00%		_	0.00%	
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	. 0
10	307.2	Wells & Springs	118,263	0.00%	- 1	118,263	0.00%	0	118,263	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	27,174	0.00%	0	28,604	0.00%	0	33,374	0.00%	0
13	310.2	Power Generation Equipment	9,356	0.00%	0	97,927	0.00%	0	143,928	0.00%	0
14	311.2	Pumping Equipment	46,677	0.00%	0	46,677	0.00%	0	46,677	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		TREATMENT PLANT							40.400		_
17	303.3	Land & Land Rights	13,439	0.00%	0	13,439	0.00%	0	13,439	0.00%	0
18	304.3	Structures & Improvements	17,024	0.00%	0	18,934	0.00%	0	23,253	0.00%	0
19	311.3	Pumping Equipment	22,996	0.00%	0	24,378	0.00%	0	25,991	0.00%	0
20	320.3	Water Treatment Equipment	96,539	0.00%	0	88,679	0.00%	0	88,679	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		MISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	30,065	0.00%	0	31,692	0.00%	0	31,692	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	141,200	0.00%	0	141,200	0.00%	0	141,200	0.00%	0
27	331.4	Transm. & Distribution Mains	320,848	0.00%	0	338,436	0.00%	0	350,437	0.00%	0
28	333.4	Services	36,342	0.00%	0	39,692	0.00%	0	39,692	0.00%	0
29	334.4	Meters & Meter Installations	109,138	0.00%	0	118,186	0.00%	0	123,335	0.00%	0
30	335.4	Hydrants	39,534	0.00%	0	39,534	0.00%	0	39,534	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	1,269	0.00%	0	1,269	0.00%	0	1,269	0.00%	0
33		AL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	1,164,451	0.00%	0	1,164,451	0.00%	0	1,164,451	0.00%	0
36	340.5	Office Furniture & Equipment	8,448	0.00%	0	8,448	0.00%	0	8,448	0.00%	. 0
37	340.51	Computer Equipment	3,421	0.00%	0	26,379	0.00%	0	74,623	0.00%	0
38	341.5	Transportation Equipment	10,950	0.00%	0	10,950	0.00%	0 '	10,950	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	8,421	0.00%	0	10,986	0.00%	0	10,986	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	2,393	0.00%	0	2,393	0.00%	0	2,393	0.00%	0
43	346.5	Communication Equipment	168	0.00%	0	727	0.00%	0	727	0.00%	0
44	347.5	Miscellaneous Equipment	2,002	0.00%	0	2,002	0.00%	0	2,002	0.00%	0
45	348.5	Other Tangible Plant	50,750	0.00%	0	65,894	0.00%	0	65,894	0.00%	0
46	TOT	AL	2,297,320		0	2,455,593		0	2,577,690	-	0
	Total	Land and Land Rights	16,009		0	16,009	_	0	16,009	•	0
							=				<u>_</u>

Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

Schedule: A-5 Page: 2 of 5

Preparer: Robert M. Griffin

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

ine Acci	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
lo. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	IGIBLE PLANT														
2 301.1	Organization	13,883	13.883	13.883	13,883	13,883	13,883	13.883	13,883	13,883	13,883	13,883	13,883	13,883	13,883
3 302.1	Franchises	0	0	0	0	0	0	0	. 0	. 0	0	0	0	0	0
4 339.1	Other Plant & Misc. Equipment	Ō	0	Õ	ō	ō	0	0	0	0	0	0	0	0	0
5 SOUR	CE OF SUPPLY & PUMPING PLANT														
6 303.2	Land & Land Rights	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570
7 304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 307.2	Wells & Springs	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 309.2	Supply Mains	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174
13 310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	24,325	24,325	24,325	24,325	24,325	9,356
14 311.2	Pumping Equipment	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677
15 339.2 16 WATE	Other Plant & Misc. Equipment R TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 303.3	Land & Land Rights	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439
18 304.3	Structures & Improvements	15,407	15,407	15,407	15,407	17,742	17,742	17,742	17,742	17,742	17,742	17,742	17,742	17,742	17,024
19 311.3	Pumping Equipment	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996
20 320.3	Water Treatment Equipment	95,951	95,951	95,951	95,951	95,951	97,873	97,873	97,873	98,238	98,238	98,238	98,238	88,679	96,539
21 339.3 22 TRAN	Other Plant & Misc. Equipment SMISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 311.4	Pumping Equipment	26,403	26,403	26,403	26,403	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	30,065
26 330.4	Distr. Reservoirs & Standpipes	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200
27 331.4	Transm. & Distribution Mains	302,948	302,948	302,948	310,905	310,906	323,316	323,316	323,316	323,316	323,316	327,458	327,458	327,459	317,662
28 333.4	Services	30,165	30,165	30,165	30,165	38,817	38,817	38,817	38,817	38,817	38,817	39,598	39,598	39,692	36,342
29 334.4	Meters & Meter Installations	103,433	103,433	103,433	109,471	109,471	109,471	109,471	109,471	109,471	109,471	114,067	114,067	114,067	109,138
30 335.4	Hydrants	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0		0	0
32 339.4	Other Plant & Misc. Equipment	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269
	RAL PLANT				_			_	_			n	•	0	0
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	-	0	•	1,164,451
35 304.5	Structures & Improvements	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451 8,448	1,164,451 8,448	8,448
36 340.5	Office Furniture & Equipment	8,448	8,448	8,448	8,448	8,448	8,448	8,448 0	8,448 0	8,448 0	8,448 0	8,448 0	0,440	0,446	0,440
37 340.51	Computer Equipment	0	0	0	0	0	0	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950
38 341.5	Transportation Equipment	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,930	10,950	10,930	10,930	10,350
39 342.5 40 343.5	Stores Equipment	0	0	0	0	10.086	10.006	10,986	10,986	10,986	10,986	10,986	10,986	10,986	8,421
40 343.5 41 344.5	Tools, Shop & Garage Equipment Laboratory Equipment	2,649 0	2,649 0	2,649 0	2,649 0	10,986 0	10,986 0	10,966	10,986	10,966	10,966	008,01	0.986	0,560	0,421
41 344.5	Power Operated Equipment	2.393	2,393	2.393	2.393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
43 346.5	Communication Equipment	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,333	2,555	2,555	727	727	727	168
44 347.5	Miscellaneous Equipment	2.002	2,002	2,002	2,002	2,002	2,002	2,002	2.002	2,002	2,002	2,002	2,002	2,002	2,002
45 348.5	Other Tangible Plant	270	270	270	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	50,750
46 TO	TAL	2,192,475	2,192,475	2,192,475	2,272,094	2,296,708	2,311,040	2,311,040	2,311,040	2,335,730	2,335,730	2,345,976	2,345,976	2,336,512	2,290,713
47	Subtotal Land & Land Rights	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009

Schedule of Water Plant in Service By Primary Account

Test Year Average balance Jasmine Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5 Page:

3 of 5

Preparer: Robert M. Griffin

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

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1	INTAN	GIBLE PLANT														
2	301.1	Organization	13,883	13,883	13.883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883
	302.1	Franchises	0	0	0	0	0	0.0,000	0	0	0	0	0	0	0	. 0
4	339.1	Other Plant & Misc. Equipment	ō	ō	0	ō	0	0	Õ	ō	ō	ō	0	Ö	0	0
5	SOURC	CE OF SUPPLY & PUMPING PLANT	-		_	-	=	-	•							
6	303.2	Land & Land Rights	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	. 0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	24,325	24,325	24,325	24,325	24,325	9,356
14	311.2	Pumping Equipment	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER	R TREATMENT PLANT														
17	303.3	Land & Land Rights	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439
18	304.3	Structures & Improvements	15,407	15,407	15,407	15,407	17,742	17,742	17,742	17,742	17,742	17,742	17,742	17,742	17,742	17,024
19	311.3	Pumping Equipment	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996
	320.3	Water Treatment Equipment	95,951	95,951	95,951	95,951	95,951	97,873	97,873	97,873	98,238	98,238	98,238	98,238	88,679	96,539
	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	. 0	0	0	0	0	0
		MISSION & DISTRIBUTION PLANT														
	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	311.4	Pumping Equipment	26,403	26,403	26,403	26,403	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	30,065
	330.4	Distr. Reservoirs & Standpipes	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200
	331.4	Transm. & Distribution Mains	307,089	307,089	307,089	315,047	315,047	327,458	327,458	327,458	327,458	327,458	327,458	327,458	327,458	320,848
	333.4	Services	30,165	30,165	30,165	30,165	38,817	38,817	38,817	38,817	38,817	38,817	39,598	39,598	39,692	36,342
	334.4	Meters & Meter Installations	103,433	103,433	103,433	109,471	109,471	109,471	109,471	109,471	109,471	109,471	114,067	114,067	114,067	109,138
	335.4	Hydrants	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534
	336.4	Backflow Prevention	0	0	0	0	. 0	0	0	0	0	0	0	0	0	0
	339.4	Other Plant & Misc. Equipment	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269
		AL PLANT	_	_	_	_	_	_	_		_		_		_	
	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.5	Structures & Improvements	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451
	340.5 340.51	Office Furniture & Equipment	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448 3,421
		Computer Equipment	0	0	0	0	0	0	0	0	0	1,672	11,007	13,909	17,890	
	341.5	Transportation Equipment	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950 ດ	10,950	10,950 0
	342.5 343.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	•	0	8.421
	344.5	Tools, Shop & Garage Equipment	2,649	2,649	2,649	2,649	10,986	10,986	10,986	10,986	10,986	10,986 0	10,986	10,986 0	10,986	0,421
	345.5	Laboratory Equipment	0	0	2 202	0	0	0	0	0	0	-	0	•	0	2,393
	345.5	Power Operated Equipment Communication Equipment	2,393 0	2,393 0	2,393 0	2,393 0	2,393	2,393 0	2,393 0	2,393 0	2,393 0	2,393 0	2,393 727	2,393 727	2,393 727	2,393 168
	347.5	Miscellaneous Equipment			2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002
	348.5	Other Tangible Plant	2,002 270	2,002 270	2,002	2,002 65,894	2,002 65,894	2,002 65,894	2,002 65,894	65,894	65,894	65,894	65,894	65,894	2,002 65,894	50,750
73	J-70.J	One rangible Failt	270	270	270	05,034	03,034	05,034	05,094	05,034	05,694	03,034	03,034	00,034	05,034	30,730
46	TOT	AL	2,196,616	2,196,616	2,196,616	2,276,236	2,300,849	2,315,182	2,315,182	2,315,182	2,339,872	2,341,544	2,356,983	2,359,885	2,354,401	2,297,320
47		Subtotal Land & Land Rights	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009

Schedule of Water Plant in Service By Primary Account

Test Year Average balance Jasmine Lakes Docket No. 060368-WS Schedule Year Ending 12/31/06 Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5 Page: 4 of 5

Preparer: Robert M. Griffin

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

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
4	N 17 A A 16	SIDLE DLANT														
	INTANG 301.1	SIBLE PLANT Organization	12 002	13,883	12 002	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883
	302.1	Franchises	13,883 0		13,883	13,883	13,063	13,003	13,003	13,003	13,663	13,663	0	13,663	0.000	0,000
	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	Ö	ő	0
		CE OF SUPPLY & PUMPING PLANT	U	U	U	U	U	U	U	U	U	0	v	v	·	ŭ
-	303.2	Land & Land Rights	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2.570	2.570	2.570	2,570
	304.2	Structures & Improvements	2,570	2,570	2,370	2,370	2,370	2.570	2,570	2,570	2,0,0	2,0.0	0	0	0	0
	305.2	Collect. & Impound Reservoirs	0	ŏ	ő	ő	ő	ő	ő	ň	ō	ō	o o	Ō	Ō	0
	306.2	Lake, River & Other Intakes	0	ő	ő	ő	ŏ	0	Ö	ő	ō	ō	ō	ō	Ō	0
-	307.2	Wells & Springs	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263
	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	309.2	Supply Mains	27,174	27,174	27,174	27,174	27,174	27,174	27.174	27,174	27,174	27,174	33,374	33,374	33,374	28,604
	310.2	Power Generation Equipment	24,325	24,325	24,325	24,325	24,325	143,928	143,928	143,928	143,928	143,928	143,928	143,928	143,928	97,927
	311.2	Pumping Equipment	46,677	46,677	46,677	46.677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER	R TREATMENT PLANT														
17	303.3	Land & Land Rights	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439
18	304.3	Structures & Improvements	17,742	17,742	17,742	17,742	17,742	17,742	19,033	19,033	19,033	20,324	20,324	20,324	21,615	18,934
19	311.3	Pumping Equipment	22,996	22,996	22,996	22,996	22,996	22,996	22,996	25,991	25,991	25,991	25,991	25,991	25,991	24,378
20	320.3	Water Treatment Equipment	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679
	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANS	MISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	311.4	Pumping Equipment	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692
	330.4	Distr. Reservoirs & Standpipes	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200
	331.4	Transm. & Distribution Mains	327,459	339,603	339,649	339,649	339,649	339,649	339,649	339,649	339,649	338,767	338,767	338,767	338,767	338,436
	333.4	Services	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692
	334.4	Meters & Meter Installations	114,067	116,091	116,091	116,091	119,962	119,962	119,497	119,497	119,497	119,032	119,032	119,032	118,567	118,186
	335.4	Hydrants	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534 0
	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0 1,269	0	0 1,269	0 1,269	1,269
	339.4	Other Plant & Misc. Equipment	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,209	1,269	1,209	1,209	1,209
	303.5	AL PLANT		•	0	0	0	0	0	n	0	0	0	0	0	n
	303.5 304.5	Land & Land Rights Structures & Improvements	0 1,164,451	0 1.164.451	1.164.451	1,164,451	1,164,451	1.164.451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451
	340.5	Office Furniture & Equipment	8,448	8,448	8,448	8,448	8,448	8.448	8.448	8,448	8,448	8,448	8,448	8,448	8,448	8.448
	340.51	Computer Equipment	17,890	17.890	17.890	19,445	19,445	25,791	26.931	26.931	26,931	26,931	26,931	26.931	62,986	26,379
	341.5	Transportation Equipment	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10.950	10,950	10.950	10.950	10,950	10.950	10,950
	342.5	Stores Equipment	10,330	. 0	10,550	0,550	0,550	.0,550	0,550	0.000	0.000	0	0	0	0	0
	343.5	Tools, Shop & Garage Equipment	10.986	10.986	10.986	10.986	10,986	10,986	10.986	10,986	10,986	10.986	10.986	10,986	10,986	10,986
	344.5	Laboratory Equipment	0,550	0	0	0	0	0	0	0	0	0	0	0	0	0
	345.5	Power Operated Equipment	2,393	2.393	2,393	2,393	2,393	2,393	2.393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
	346.5	Communication Equipment	727	727	727	727	727	727	727	727	727	727	727	727	727	727
	347.5	Miscellaneous Equipment	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002
45	348.5	Other Tangible Plant	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894
46	тот	AL .	2,354,402	2,368,569	2,368,615	2,370,170	2,374,041	2,499,990	2,501,956	2,504,951	2,504,951	2,504,895	2,511,095	2,511,095	2,547,976	2,455,593
47		Subtotal Land & Land Rights	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009

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

Docket No. 060368-WS

Schedule Year Ending 12/31/07 Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5

5 of 5

Page: 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 Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 (6)TA6	IGIBLE PLANT														
2 301.1	Organization	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13.883
3 302.1	Franchises	15,003	13,563	13,063	13,003	13,663	13,663	13,663	13,863	13,663	13,663	13,003	15,565	13,003	0
4 339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	Ö	ő
	CE OF SUPPLY & PUMPING PLANT	U	U	U	U	U	U	U	U	U	U	U	v	Ū	•
6 303.2	Land & Land Rights	2.570	2,570	2,570	2,570	2,570	2.570	2,570	2.570	2,570	2,570	2,570	2.570	2,570	2,570
7 304.2	Structures & Improvements	2,570	2,370	2,370	2,370	2,370	2,370	2,370	2,370 D	2,370	2,370	2,370	2,310	2,370	2,0,0
8 305.2	Collect, & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	Ů	ő	0
9 306.2	Lake, River & Other Intakes	0	. 0	0	0	0	o o	o O	0	o o	0	0	ő	ŏ	0
10 307.2	Wells & Springs	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263
11 308.2	Infiltration Galleries & Tunnels	110,203	0	110,203	0	0	0	110,203 0	0	110,203	0	0	0	0	0
12 309.2	Supply Mains	33,374	33,374	33,374	33,374	33,374	33,374	33,374	33,374	33,374	33,374	33,374	33,374	33,374	33,374
13 310.2	Power Generation Equipment	143,928	143,928	143,928	143,928	143,928	143,928	143,928	143,928	143,928	143,928	143,928	143,928	143,928	143,928
14 311.2	Pumping Equipment	46.677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677
15 339.2	Other Plant & Misc. Equipment	40,017	7,0,07	-0,077	40,077	0.077	0,077	70,017	70,017	40,077	0,0,7	0,077	10,077	0	0
	R TREATMENT PLANT	v	Ū	Ū	v	Ü	٠	U	v	Ü	•	•	·	· ·	•
17 303.3	Land & Land Rights	13,439	13.439	13,439	13,439	13,439	13,439	13,439	13.439	13,439	13.439	13.439	13,439	13,439	13,439
18 304.3	Structures & Improvements	21,615	21,615	21,615	22,583	22,583	22,583	23,551	23,551	23,551	24,519	24,519	24,519	25,487	23.253
19 311.3	Pumping Equipment	25,991	25,991	25,991	25,991	25,991	25,991	25,991	25,991	25,991	25,991	25,991	25,991	25,991	25,991
20 320.3	Water Treatment Equipment	88.679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88,679	88.679	88,679	88,679	88,679	88,679
21 339.3	Other Plant & Misc. Equipment	00,075	00,073	0	00,019	00,079	00,079	00,075	00,075	00,079	00,0.5	00,079	00,0.5	00,075	00,010
	SMISSION & DISTRIBUTION PLANT	v	Ū	U	Ū	U	U	v	•	Ū	·	Ū	·	·	•
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	ő	ő	ő	0	0	0	0	o o	o o	0	ñ	ō
25 311.4	Pumping Equipment	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692	31,692
26 330.4	Distr. Reservoirs & Standpipes	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200
27 331.4	Transm. & Distribution Mains	338,767	338,767	338,767	345,663	345,663	345,663	352,559	352,559	352,559	359,455	359,455	359,455	366,351	350,437
28 333.4	Services	39,692	39,692	39,692	39.692	39.692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692	39,692
29 334.4	Meters & Meter Installations	118,567	118,567	118,567	121,385	121,385	121,385	124,203	124,203	124,203	127,021	127,021	127,021	129,839	123,335
30 335.4	Hydrants	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534	39,534
31 336.4	Backflow Prevention	0	0	05,004	00,004	05,054	0	03,554	05,554	00,004	05,004	00,004	0	0	0
32 339.4	Other Plant & Misc. Equipment	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269
33 GENE	RAL PLANT	1,200	,,200	. ,,_00	,,200	1,200	,,200	1,200	1,200	,,200	.,	7,200	-,	.,200	,
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451
36 340.5	Office Furniture & Equipment	8.448	8,448	8.448	8,448	8,448	8,448	8.448	8,448	8,448	8,448	8,448	8,448	8,448	8,448
37 340.51	Computer Equipment	62,986	64,238	65,888	69,033	71,560	73,559	75,551	77,085	78,452	80.918	82,233	83,495	85.097	74,623
38 341.5	Transportation Equipment	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	10,986	10.986	10,986	10,986	10,986	10,986	10,986	10.986	10,986	10.986	10,986	10,986	10.986	10,986
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 345.5	Power Operated Equipment	2,393	2.393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
43 346.5	Communication Equipment	727	727	727	727	727	727	727	727	727	727	727	727	727	727
44 347.5	Miscellaneous Equipment	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2.002	2,002
45 348.5	Other Tangible Plant	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894	65,894
46 TO	ΓAL	2,547,976	2,549,228	2,550,878	2,564,705	2,567,232	2,569,231	2,581,905	2,583,439	2,584,806	2,597,954	2,599,269	2,600,531	2,612,815	2,577,690
														· · · · · · · · · · · · · · · · · · ·	
47	Subtotal Land & Land Rights	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	. 16,009	16,009	16,009

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Jasmine Lakes
Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Explanation: Provide the Average Sewe

Florida Public Service Commission

Schedule: **A-**6

1 of 5 Page:

Preparer: Robert M. Griffin

		(1)	(2) Historica	(3) al Base Ye	(4) ear 2005	(5) Interme	(6) ediate Yea	(7) ar 2006	(8) Projecte	(9) d Rate Ye	(10) ear 2007
Line	Acct		Adjusted		ed & Useful	Adjusted		sed & Useful	Adjusted		sed & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1	INTANG	IBLE PLANT									
2	351.1	Organization	14,072	0.00%	0	14,072	0.00%	0	14,072	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		CTION PLANT									
6	353.2	Land & Land Rights	5,802	0.00%	0	5,802	0.00%	0	5,802	0.00%	0
7	354.2	Structures & Improvements	1,656	0.00%	0	1,656	0.00%	0	1,656	0.00%	0
8 9	355.2 360.2	Power Generation Equipment	0	0.00% 0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Force Collection Sewers - Gravity	272,708 118,925	0.00%	0	274,916 132,793	0.00% 0.00%	0	282,909 278,524	0.00% 0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	ő	132,793	0.00%	0	270,524	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	2,643	0.00%	ő	2,643	0.00%	0	2,643	0.00%	0
14	365.2	Flow Measuring Installations	2,040	0.00%	ŏ	2,040	0.00%	0	2,040	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	ŏ	o o	0.00%	ő	0	0.00%	0
16		M PUMPING PLANT	•		·		0.0070	ŭ		0.0070	Ū
17		Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	Ō	0.00%	Ö	0	0.00%	ō	Ö	0.00%	0
19	355.3	Power Generation Equipment	940	0.00%	0	506	0.00%	0	Ō	0.00%	ō
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	Ō	0	0.00%	0
21	371.3	Pumping Equipment	194,038	0.00%	0	204,563	0.00%	0	236,098	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	TREAT	MENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	23,400	0.00%	0	24,409	0.00%	0	25,846	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	434	0.00%	0	940	0.00%	0
27		Treatment & Disposal Equipment	729,733	0.00%	0	742,311	0.00%	0	882,813	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	168	0.00%	0	168	0.00%	0	168	0.00%	0
30	389.4	Other Plant & Misc. Equipment	91,054	0.00%	0	91,054	0.00%	0	91,054	0.00%	0
31		MED WATER TREATMENT PLANT									
32		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 38	380.5 381.5	Treatment & Disposal Equipment Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5		483	0.00% 0.00%	0	0	0.00%	0	0	0.00%	0
40		Other Plant & Misc. Equipment MED WATER DISTRIBUTION PLANT	403	0.00%	U	483	0.00%	U	483	0.00%	0
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42		Land & Land Rights	0	0.00%	ő	. 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	Ö	0.00%	ő	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	Ō	0.00%	ő	Ö	0.00%	ő	ő	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	Ö	Ö	0.00%	ŏ	ő	0.00%	ŏ
47		Pumping Equipment	451	0.00%	0	451	0.00%	ō	451	0.00%	Ö
48		Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	Õ	0	0.00%	Ō
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		AL PLANT			İ						
51	353.7	Land & Land Rights	0	0.00%	0	. 0	0.00%	0	0	0.00%	0
52		Structures & Improvements	0	0.00%	0	604	0.00%	0	7,853	0.00%	0
53	390.7	Office Furniture & Equipment	6,697	0.00%	0	6,697	0.00%	0	6,697	0.00%	0
54	390.71	Computer Equipment	3,397	0.00%	0	26,194	0.00%	0	74,100	0.00%	0
55	391.7	Transportation Equipment	6,050	0.00%	0	31,435	0.00%	0	61,050	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57		Tools, Shop & Garage Equipment	78	0.00%	0	78	0.00%	0	78	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	705	0.00%	0	606	0.00%	0	1,764	0.00%	0
62	398.7	Other Tangible Plant	27,239	0.00%	0	34,104	0.00%	0	34,104	0.00%	0
63	TOT	ΔΙ	1,500,240		0	1 505 000			2 000 405		
55	101/	'	1,000,240	=	U	1,595,980	:	0	2,009,105		0
64	Total L	and and Land Rights	5,802		0	5,802		0	5,802		0
		•							<u> </u>		

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

Florida Public Service Commission

Schedule: A-6
Page: 2 of 5
Preparer: Robert M. Griffin
Explanation: Provide the month ending Per Books balances for Sewer Plant in Service by primary account for each month of the Test Yoar and the ending balance for the prior year.

ne Acct	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
lo. No. Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
INTANGIBLE PLANT 351,1 Organization	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072
352,1 Franchises	0	14,072	14,072	0	0	14,072	14,072	0	0	0	0	0	0	14,072
389.1 Other Plant & Misc. Equipment	ō	ō	ő	ő	ő	ŏ	ŏ	ő	ő	ŏ	ō	Ö	Ō	Č
COLLECTION PLANT														
353.2 Land & Land Rights	5.802	5,802	5,802	5,802	5,802	5.802	5.802	5,802	5,802	5,802	5,802	5,802	5,802	5,802
354.2 Structures & Improvements	1,656	1.656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	070.70
360,2 Collection Sewers - Force 3 361,2 Collection Sewers - Gravity	272,161	272,161	272,161	272,161	272,161	272,161	272,161	272,161	273,584	273,584	273,584	273,584	273,584 123,913	272,700 118,92
1 362.2 Special Collecting Structures	115,808	115,808 0	123,913 0	123,913 0	123,913 0	123,913 0	123,913	110,32						
2 363.2 Services to Customers	ő	0	0	0	Ö	0	0	0	0	0	ő	0	ő	ì
3 364.2 Flow Measuring Devices	2,643	2.643	2.643	2.643	2,643	2.643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,64
1 365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
SYSTEM PUMPING PLANT														
7 353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
0 370.3 Receiving Wells 1 371.3 Pumping Equipment	100.440	100 110	0	0	0	0	0	0	0	0	0	202.677	0 202.677	194,03
1 371.3 Pumping Equipment 2 389.3 Other Plant & Misc. Equipment	190,448 0	190,448	190,448	190,448 0	190,702	190,702	190,702 0	190,702 0	194,932 0	194,932	202,677 0	202,677	202,677	194,03
3 TREATMENT AND DISPOSAL PLANT	U	U	U	U	0	0	U	U	U	U	U	U	U	
4 353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 354.4 Structures & Improvements	22,240	22,240	22,240	22,240	23,916	23,916	23,916	23,916	23,916	23,916	23,916	23,916	23,916	23,40
3 355.4 Power Generation Equipment	940	940	940	940	940	940	940	940	940	940	940	940	940	94
7 380.4 Treatment & Disposal Equipment	727,774	727,774	727,774	727,774	730,603	730,603	730,603	730,603	730,603	730,603	730,603	730,603	730,603	729,73
3 381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	1
382.4 Outfall Sewer Lines	168	168	168	168	168	168	168	168	168	168	168	168	168	16
389,4 Other Plant & Misc. Equipment	91.054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,05
RECLAIMED WATER TREATMENT PLANT														
2 353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	g
3 354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	(
355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
5 371.5 Pumping Equipment 5 374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 380,5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 381,5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	Ö	0	0	
9 389.5 Other Plant & Misc. Equipment	483	483	483	483	483	483	483	483	483	483	483	483	483	48
RECLAIMED WATER DISTRIBUTION PLANT		.00	100	100	,,,,	,,,,	,,,,	100	.00	.00	.00			
1 352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	(
2 353,6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(
354.6 Structures & Improvements	. 0	0	0	0	0	0	0	0	0	0	0	0	0	(
355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
366.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	4
3 367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 371.6 Pumping Equipment	451	451	451	451	451	451	451	451	451	451	451	451	451	45
3 375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	(
9 389.6 Other Plant & Misc. Equipment 9 GENERAL PLANT	0	0	0	0	0	0	0	. 0	0	0	U	0	0	
0 GENERAL PLANT 1 353,7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 354.7 Structures & Improvements	0	0	0	0	0	Ů	0	o o	ň	ő	o	0	0	
390.7 Office Furniture & Equipment	6.697	6,697	6,697	6,697	6.697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,69
390.71 Computer Equipment	0	0	0,001	0	0	0	0	0	0	0	0	0	0	•
391.7 Transportation Equipment	6,050	6.050	6.050	6.050	6.050	6,050	6,050	6,050	6.050	6,050	6,050	6,050	6,050	6.05
392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
393.7 Tools, Shop & Garage Equipment	78	78	78	78	78	78	78	78	78	78	78	78	78	7
394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
395.7 Power Operated Equipment 396.7 Communication Equipment	0	0	. 0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	0	
397.7 Miscellaneous Equipment	705	705	705	705	705	705	705	705	705	705	705 34,104	705	705	70
398.7 Other Tangible Plant	11,794	11,794	11,794	11,794	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	27,23
TOTAL	1,471,024	1,471,024	1,471,024	1,471,024	1,498,093	1,498,093	1,498,093	1,498,093	1,511,851	1,511,851	1,519,596	1,519,596	1,519,596	1,496,84
	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5.802	5.802	5.802	5,802	5,802	5,802	5,802
Subtotal Land & Land Rights	5,602	3,002	2,002	3,002	3,002	5,602	5,602	3,002	0,002	3,002	3,002	5,602	5,602	5.602

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Jasmine Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6 Page: 3 of 5

Robert M. Griffin Preparer:

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.

personal property formers are in the second formers formers are not the second decreased accounting on my

Line Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No. No.	Account Name	Prior Year 12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
	GIBLE PLANT														
2 351.1 3 352.1	Organization Franchises	14,072	14,072	14,072	14,072	14,072	14.072	14.072	14,072	14,072	14,072	14,072	14,072	14.072	14,072
4 389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	ECTION PLANT	U	U	U	U	U	U	U	U	U	U	U	U	U	U
6 353.2	Land & Land Rights	5.802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802
7 354.2	Structures & Improvements	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
8 355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	. 0	0	0
9 360.2 10 361.2	Collection Sewers - Force	272,161	272,161	272,161	272,161	272,161	272,161	272,161	272,161	273,584	273,584	273,584	273,584	273,584	272,708
11 362.2	Collection Sewers - Gravity Special Collecting Structures	115,808 0	115,808 0	115.808 0	115,808 0	115,808 0	115,808 0	115,808 0	115,808 0	123,913 0	123,913 0	123,913 0	123,913 0	123,913 0	118,925 0
12 363.2	Services to Customers	0	Ô	ő	0	0	0	Ö	0	0	0	ő	0	0	0
13 364.2	Flow Measuring Devices	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643
14 365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 SYSTE 17 353,3	M PUMPING PLANT Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 355.3	Power Generation Equipment	940	940	940	940	940	940	940	940	940	940	940	940	940	940
20 370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 371.3	Pumping Equipment	190,448	190,448	190,448	190,448	190,702	190,702	190,702	190,702	194,932	194,932	202,677	202,677	202,677	194,038
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 TREAT 24 353.4	MENT AND DISPOSAL PLANT Land & Land Rights	0		0				•		•		0	0	0	•
25 354.4	Structures & Improvements	22,240	0 22,240	22,240	0 22,240	0 23,916	0 23,916	0 23,916	0 23,916	0 23,916	0 23,916	23,916	23,916	23,916	23,400
26 355.4	Power Generation Equipment	0	22,240	22,240	22.240	25.510	25,510	23,510	23,310	25,510	20,910	25,510	23,310	20,510	23,400
27 380.4	Treatment & Disposal Equipment	727,774	727,774	727,774	727,774	730,603	730,603	730,603	730.603	730,603	730,603	730,603	730,603	730,603	729,733
28 381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 382.4	Outfall Sewer Lines	168	168	168	168	168	168	168	168	168	168	168	168	168	168
30 389.4 31 RECLA	Other Plant & Misc. Equipment NMED WATER TREATMENT PLANT	91,054	91,054	91,054	91,054	91.054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054
32 353.5	Land & Land Rights	n	n	0	0	0	0	0	n	0	0	0	0	0	0
33 354.5	Structures & Improvements	0	0	ő	0	0	ő	ő	0	0	ő	0	ő	ŏ	ŏ
34 355.5	Power Generation Equipment	0	0	Ō	0	0	Ō	Ō	ō	ō	ō	0	Ō	Ō	0
35 371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 374.5 37 380.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 381.5	Treatment & Disposal Equipment Plant Sewers	0	0	0	0	0	0	0	0	0 0	0	0	0	0	0
39 389.5	Other Plant & Misc. Equipment	483	483	483	483	483	483	483	483	483	483	483	483	483	483
	IMED WATER DISTRIBUTION PLANT		400		100	400	400	403	400	403	400	400	400	400	100
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 45 366.6	Power Generation Equipment Reuse Services	0	0	0	0	0	0	0	0	0	0.	0	0	0	0
46 367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47 371.6	Pumping Equipment	451	451	451	451	451	451	451	451	451	451	451	451	451	451
48 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 389.6	Other Plant & Misc. Equipment	0	0 .	0	0	0	0	0	0	0	0	0	0	0	0
50 GENER 51 353.7	RAL PLANT							0	0	0	0	0		•	0
52 354.7	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53 390.7	Office Furniture & Equipment	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6.697	6,697	6,697	6,697	6.697
54 390.71	Computer Equipment	0.057	0,031	0,007	0,007	0,007	0	0,007	0,001	0,007	1,661	10,930	13,811	17.765	3,397
55 391.7	Transportation Equipment	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6.050
56 392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57 393.7 58 394.7	Tools, Shop & Garage Equipment	78	78	78	78	78	78	78	78	78	78	78	78	78	78 0
58 394.7 59 395.7	Laboratory Equipment Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61 397.7	Miscellaneous Equipment	705	705	705	705	705	705	705	705	705	705	705	705	705	705
62 398.7	Other Tangible Plant	11,794	11.794	11,794	11,794	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	27,239
63 TOT	· A1	4.474.00	1 (74 00		4 474 024	4 400 000	1 100 000	4 400 000	1 400 000	1 5 1 4 0 5 1	1 540 540	4.500.500	4 500 407	4 507 001	4 500 043
63 TOT		1,471,024	1,471,024	1,471,024	1,471,024	1,498,093	1,498,093	1,498,093	1,498,093	1,511,851	1,513,512	1,530,526	1,533,407	1,537,361	1,500,240
64	Subtotal Land & Land Rights	5,802	5,802	5,802	5.802	5.802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802

81

5.802	5,802	5,802	2'805	5,802	5,802	5.802	508.8	5,802	508.8	508.2	5.802	5,802	208,8	Subtotal Land & Land Rights		p 9
086'969'1	1,942,457	6#9'#09'↓	Z6Z,209,1	1,605,292	316,603,1	315,503,1	1,548,315	1,545,206	306,858,1	306,853,1	1,68,768,1	185,753,1	196,768,1	JAT	OT	63
34'104	\$01,4€	34,104	34,104	34.104	34'104	34,104	401,4E	34,104	34,104	34,104	34,104	34,104	34,104		7.866	
909	29	29	902	207	20 7	20Y	902	30Y	705	20Y	20Z	20Y	20Y		T.766	
0	0	0	0	0	0	0	0	0	0	0	0	0	0		7.368	
0	0	0	0	0	0	0	0	0	0	0	0	0	0		7.868	
87	84	87	87	84	87	84	87	87 0	84	87	84	84	84		7.698	
0	0	0	0	0	0	0	0	0	0	0	0	o o	0		7,266	
364,16	050,18	020,19	030,13	030,18	020,19	090,19	020,8	6,050	090'9	050,8	050,8	050,8	050,8		7.168	
₹61,84	62,545	26,742	26,742	26,742	26,742	26,742	26,742	25,610	19,309	60£,61	397,71	397,71	397,71		17.065	
769,9	£69'9	/69'9	769,8	469'9	£69'9	£69°9	769.3	769,8	769.3	769,8	469 '9	769,8	∠69 '9		7.068	
₽ 09	7,853	0	0	0	0	0	0	0	0	0	0	0	0		7.468	
0	0	0	0	0	0	0	0	0	0 -	0	0	0	0		7,686	
	0	•	0	0	0	0	0	0	0 .	0	0	0	0	Other Plant & Misc. Equipment :RAL PLANT		
0	0	0	0	0	0	0	0	0	0	o o	0	0	0		9.686	
194	157	LG#	154	197	LGP	194	190	151	194	164	LGP	124	197		9.176	
0	0	0	0	0	0	0	0	0	0	0	0	0	0		9.786	
ŏ	Ö	ŏ	Ö	Ö	ō	o o	ō	ō	Ö	ō	ŏ	ŏ	ŏ		9.998	
ō	Ō	ō	0	0	0	0	0	Ö	0	0	0	0	0		9.668	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Structures & Improvements	9.456	: 64
٥	0	0	0	0	0	0	0	0	0	0	0	0	0	eand & Land Hights	9.636	: 77
Ð	0	0	0	0	0	0	0	0	0	0	0	0	0		3.52.6	
											_			TUAJ9 NOITUBIRTRIQ RETAW DEMIA		
483	483	684	483	483	483	483	483	483	483	483	483	483	681		2.685	
J.	0	0	0	0	0	0	0	0	0	0	0	0	0		3.185	
0	0	0	0	0	0	0	0	0	0	0	0	0	0		3.086	
0	0	0	ŏ	0	0	0	Ô	0	Ô	Ô	o o	0	0		3.175	
ń	o o	Õ	ő	o o	0	Õ	Ö	0	Õ	ő	Ö	ŏ	o o		3.636	
o o	ō	ō	ō	ō	ō	Ô	0	Ō	Ō	Ō	Ō	Ō	ō		3.438	
o	0	0	0	0	0	0	0	0	0	0	0	0	0	Land & Land Rights	3.636	35
														TUAJI TUBMTABRT RBTAW DBMIA	BECF	31 1
Þ\$0'16	440,1e	190,16	Þ90'16	₽ 9 0'16	p20,16	₽90,1 6	91,054	440,1Q	\$30,1e	430,16	120,16	91,054	p90,16		₽.68€	
891	168	891	891	891	891	891	891	891	168	891	891	891	891		4.288	
0	0	0	0	0	0	0	0	0	0	0	0	0	0		9,186	
142,311	518,S88	509,057	£09,0£7	£09,0£7	£09,0£7	609,067	0 608,067	0 609,067	0 £00,0£7	0 603,067	0 £03,0£7	0 609,057	£09,0£7		380.4	
24,409 434	812,25 818,25	786,42 940	046 54,984	486,42 440	046 0400	04¢,450	24,450	23,916	23,916	916,6S	916,ES	916,62	919,6S 0		4.42E	
0	0	0	0	0	0	03776	03776	0 20 20	0	0	0	0	33 046		P.E2E	
•	Ü	Ü	·	·	J	Ü	· ·	Ü	· ·	Ü	Ü	Ü	Ü	TMENT AND DISPOSAL PLANT		
0	0	0	0	0	0	0	0	0	0	0	0	0	0		£.68£	
204,563	102,722	716,202	202,677	119,202	776,202	778,502	779,202	776,202	776,502	778,S0S	776,202	779,202	779,202		£.17E	
ט	0	0	0	0	0 .	0	0	0	0	0	0	0	0		8.078	70
909	0	0	0	0	0	0	046	046	01/6	0 1 6	0 p 6	01/6	01/6		6.886	- 61
3	0	0	0	0	0	0	0	0	0	0	0	0	0		£.43£	
)	0	0	0	0	0	0	0	0	0	0	0	0	0		£.£&£	
	0		0			0	0	0	0	0		0	•	EM PUMPING PLANT		
)	0	0	0	0	0	0	0	0	0	0	0	0	0		2.685	
2,643 0	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	£49,2	2,643	2,643		3.64.2	
. r s C	0	0	0	0	0	0	0	0	0	0	0	0	0		5.635	
á	0	0	Õ	Ô	0	Ö	0	0	0	0	0	0	0		5.535	
667,SE1	436,9ES	123,913	123,913	123,913	123,913	123,913	123,913	123,913	123,913	123,913	123,913	123,913	£16,521		2.185	
916'472	277,913	074,872	074,875	276.470	120,272	750,672	750,872	213,584	273,584	273,584	\$83,5TS	273,584	273,584		3.095	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Power Generation Equipment	3.66.2	
999'1	959,1	969,1	1,656	9 3 9.1	3 39 , r	959,1	969,1	9 3 9. ₽	939,r	1,656	959,1	969,1	969,1	Structures & Improvements	3.486	
2'805	5.802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	508,5	5,802		3.636	
	_	_										_	_	ECTION PLANT		
0	0	0	0	0	0	0	0	0	0	0	0	0	0		1.686	
))	0	0	270,41 0	210,PI 0	0 710'bl	270,₽1 0	270,41 0	270,41 0	STO,₽! ∩	270,41 0	0 7/0:61	0	0		352.1	
14,072	270,41	STO.A1	CTOAL	270,pr	270.pl	CTOR	CTORL	CLUVI	CTO NI	CTOPI	270.41	270,41	270,b1		351.1	
							unr	YEM	1qA					VGIBLE PLANT		
Palience	Dec	ADN	120	dac	onv-	lut.	an.			161/0	QƏ-J	uer	90/LF/71	Smsw jaboss∧ .		
Average	DeC .	voN	toO	Sep	₽uĄ	lul	ung	леуу	700	Mar	d9-∃	net	Prior Year 12/31/05	Account Name	Acct .oM	eni. No.

Schedule: 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.

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Robort M. Griffin
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Robort M. Griffin
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Robort M. Griffin

Florida Public Service Commission

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

Jasmine Lakes

Docket No. 060368-WS

Schedule: A-6 5 of 5

Schedule Year Ending 12/31/07 Historical [] Projected [X]

Page: Robert M. Griffin Preparer:

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line Acct No. No.	Account Name	Prior Year 12/31/06	Jan	Feb	Mar	Арг	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
	GIBLE PLANT		· · · · · · · · · · · · · · · · · · ·												
2 351.1	Organization	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072
3 352.1 4 389.1	Franchises Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	ECTION PLANT	U	0	0	0	0	0	0	0	0	0	0	U	U	U
6 353.2	Land & Land Rights	5.802	5,802	5,802	5,802	5.802	5,802	5,802	5.802	5,802	5.802	5.802	5.802	5.802	5,802
7 354.2	Structures & Improvements	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
8 355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 360.2	Collection Sewers - Force	277,913	277,913	277,913	280,865	280,865	280,865	283,817	283,817	283,817	286,769	286,769	286,769	289,721	282,909
10 361.2 11 362.2	Collection Sewers - Gravity Special Collecting Structures	239,354	239,354 0	239,354 0	239,354 0	239,354	239,354 0	239,354 0	239,354 0	341,196 0	341,196 0	341,196 0	341,196 0	341,196 0	278,524 0
12 363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 364.2	Flow Measuring Devices	2,643	2,643	2,643	2.643	2,643	2,643	2,643	2.643	2.643	2,643	2,643	2,643	2,643	2,643
14 365.2	Flow Measuring Installations	0	0	0	. 0	. 0	0	0	0	0	0	0	0	0	0
15 389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	M PUMPING PLANT						_		_	_					
17 353.3 18 354.3	Land & Land Rights 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	o o
20 370.3	Receiving Wells	0	ő	ő	0	ő	o	ő	0	0	Ö	ő	ŏ	ő	ŏ
21 371.3	Pumping Equipment	227,201	227,201	227,201	232,419	232,419	232,419	237,637	237,637	237,637	242,855	242,855	242,855	248,935	236,098
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	MENT AND DISPOSAL PLANT	_	_	_	_	_	_	_	_	_	_				0
24 353.4 25 354.4	Land & Land Rights Structures & Improvements	0 25,518	0 25,518	0 25,518	0 25,712	0 25,712	0 25,712	0 25,906	0 25,906	0 25,906	0 26,100	0 26,100	0 26,100	0 26.294	25.846
26 355.4	Power Generation Equipment	25,518	25,516 940	25,516 940	940	940	940	940	25,906 940	940	940	940	940	940	940
27 380.4	Treatment & Disposal Equipment	882,813	882,813	882,813	882,813	882,813	882,813	882,813	882,813	882,813	882,813	882,813	882,813	882,813	882,813
28 381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 382.4	Outfall Sewer Lines	168	168	168	168	168	168	168	168	168	168	168	168	168	168
30 389.4	Other Plant & Misc. Equipment	91,054	91,054	91.054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054
31 RECLA 32 353.5	NIMED WATER TREATMENT PLANT Land & Land Rights	0	0	0	0	O	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	o o
34 355.5	Power Generation Equipment	ő	ŏ	ő	Ď	ŏ	Ö	ő	ŏ	ŏ	ő	ŏ	ō	Ö	ō
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 38 381.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 389.5	Plant Sewers Other Plant & Misc. Equipment	0 483	0 483	483	0 483	0 483	0 483	0 483	0 483	0 483	483	483	483	0 483	483
	IMED WATER DISTRIBUTION PLANT	403	403	400	403	403	403	403	. 403	405	403	403	403	403	400
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 45 366.6	Power Generation Equipment Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47 371.6	Pumping Equipment	451	451	451	451	451	451	451	451	451	451	451	451	451	451
48 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	RAL PLANT		_	_			_	_	_	_	_	_	_	_	
51 353.7 52 354.7	Land & Land Rights Structures & Improvements	7.052	7.050	7.053	7.053	0	0 7.853	0 7.853	0 7.853	0 7.853	0 7,853	0 7.853	0 7.853	0 7,853	0 7,853
53 390.7	Office Furniture & Equipment	7,853 6,697	7,853 6.697	7,853 6,697	7,853 6,697	7,853 6,697	6,697	6,697	6,697	6,697	6,697	6,697	6.697	6,697	6,697
54 390.71	Computer Equipment	62,545	63,788	65,427	68,550	71,059	73,044	75,022	76,545	77,903	80,351	81,658	82,910	84,501	74,100
55 391.7	Transportation Equipment	61,050	61,050	61,050	61,050	61,050	61,050	61,050	61,050	61,050	61,050	61,050	61,050	61,050	61,050
56 392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57 393.7	Tools, Shop & Garage Equipment	78	78	78	78	78	78	78	78	78	78	78	78	78	78
58 394.7 59 395.7	Laboratory Equipment Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61 397.7	Miscellaneous Equipment	62	62	62	1,065	1,065	1,065	2,068	2,068	2,068	3,071	3,071	3,071	4,129	1,764
62 398.7	Other Tangible Plant	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104	34,104
63 TOT	· A1	10.03	1 042 706	1 04E 220	1.057.000	1.000.000	1.060.000	4 072 000	1.075 101	2.070.204	2,090,206	2,091,513	2,092,765	2,104,640	2,009,105
		1,942,457	1,943,700	1,945,339	1,957,829	1,960,338	1,962,323	1,973,668	1,975,191	2,078,391			- in the second		
64	Subtotal Land & Land Rights	5,802	5,802	5,802	5,802	5,802	5,802	5.802	5.802	5,802	5,802	5,802	5,802	5,802	5,802

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Non-Used and Useful Plant - Summary

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS Schedule: A-7 Page: 1 of 1

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Preparer: Robert M. Griffin

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

	(1)	(2) Base Year 2005	(3) Intermediate	(4) e Year 2006	(5) Projected Rat	(6) e Year 2007	(9)
Line No.	Description	Adjusted Balance	Adjustments	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
	Water						
1	Plant in Service	0	0	0	0	0	A-5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	0	0	A-9
4	Less: CIAC	0	0	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	0	0	A-16
7	Other (Explain)		0		0		
8	TOTAL	0	0	0	0	0	
	Sewer						
9	Plant in Service	0	0	0	0	0	A-6
10	Land	0	0	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	0	0	A-10
12	Less: CIAC	0	0	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	0	0	A-16
15	Other (Explain)		0		0		
16	TOTAL	0	0	0	0	0	

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

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS Projected Test Year Ending 12/31/07 Schedule: A-8 Page: 1 of 2

Preparer: Robert M. Griffin

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

<u>unaro</u>	(1)	(2)	(3)
		Water	Sewer
Line	Description	Year End	Year End
No.	Description	Balance	Balance
	palances for this system begin with the		
1	12/31/92 Balance	262,903	253,073
	1993		
2	Additions	22,912	44,600
3	Retirements	0	0
4	Adjustments	0	0
5	12/31/93 Balance	285,815	297,673
	1994		
6	Additions	24,433	45,416
7	Retirements	(785)	70,410
8	Adjustments	(760)	0
9	12/31/94 Balance	309,463	343,089
J	. I. o . o . o . o . o . o . o . o . o .	000,100	0.0,000
	1995		
10	Additions	25,631	45,997
11	Retirements	0	0
12	Adjustments	0	0
13	12/31/95 Balance	335,094	389,086
	1996		
14	Additions	26,115	46,452
15	Retirements	(21,830)	40,432
16	Adjustments	(21,650)	0
17	12/31/96 Balance	339,379	435,538
.,		000,010	.00,000
	1997		
18	Additions	26,388	47,799
19	Retirements	(277)	(339)
20 21	Adjustments 12/31/97 Balance	365,490	482,998
21	12/31/97 Dalatice	303,490	402,990
	1998		
22	Additions	29,431	52,093
23	Retirements	0	0
24	Adjustments	0_	0
25	12/31/98 Balance	394,921	535,091
	1999		
26	Additions	31,226	55,092
27	Retirements	0	00,002
28	Adjustments	0	0
29	12/31/99 Balance	426,147	590,183

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

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Explanation: Schedule A-8 continued

Schedule: A-8

Page: 2 of 2

Preparer: Robert M. Griffin

	(1)	(2) Water	(3) Sewer
Line	Description	Year End	Year End Balance
No.	Description	Balance	Dalatice
	2000		
30	2000 Additions	32,070	55,994
31	Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	458,217	646,177
	2001		
34	Additions	31,829	55,764
35	Retirements	0	0
36 37	Adjustments 12/31/01 Balance	<u> </u>	701,941
31		400,040	
38	2002 Additions	33,234	57,696
39	Retirements	(3,366)	(1,369)
40	Adjustments		0
41	12/31/02 Balance	519,914	758,268
	2003		
42	Additions	32,922	58,072
43	Retirements	(5,920)	(5,920)
44 45	Adjustments 12/31/03 Balance	<u> </u>	810,420
45		340,310	010,120
46	2004 Additions	35,299	58,662
46 47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	582,215	869,082
	2005		
50	Additions	78,146	68,127
51	Retirements	0	0
52 53	Adjustments 12/31/05 Balance	<u>(581)</u> 659,780	<u>11,435</u> 948,644
53		039,700	040,044
54	2006 Additions	83,413	87,836
55	Retirements	(4,191)	(10,782)
56	Adjustments	4,514	4,483
57	12/31/06 Balance	743,517	1,030,181
	2007		
58	Additions	86,371	108,240
59	Retirements	(13,224)	(8,032)
60	Adjustments	12,599	12,511
61	12/31/07 Balance	829,263	1,142,899

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

Jasmine Lakes
Docket No. 060368-WS

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

Florida Public Service Commission

Schedule: Page: Preparer:

A-9 1 of 5

Robert M. Griffin

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

		(1)	(2) Historia	(3) al Base Yea	(4) ar 2005	(5)	(6) ediate Year	(7)	(8) Projects	(9) d Rate Ye	(10) ar 2007
Line	Acct		Adjusted	Non-Used		Adjusted		ed & Useful	Adjusted		ed & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1	INITANG	IBLE PLANT									
2	301.1	Organization	5.115	0.00%	0	5,462	0.00%	0	5,809	0.00%	0
3	302.1	Franchises	0,715	0.00%	ő	0,402	0.00%	ŏ	5,609	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	ő	0	0.00%	0
5		E OF SUPPLY & PUMPING PLANT	U	0.0076	U	0	0.00%	٠	U	0.0076	U
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	ő	0.00%	0	١	0.00%	. 0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	ő	٥	0.00%	ŏ	0	0.00%	0
10	307.2	Wells & Springs	60,277	0.00%	0	64,215	0.00%	٥	68,154	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	00,277	0.00%	0	04,215	0.00%	ŏ	00,154	0.00%	0
12	309.2	Supply Mains	17,443	0.00%	0	18,227	0.00%	0	19,130	0.00%	0
13	310.2	Power Generation Equipment	117	0.00%	0	2.495	0.00%	0	9.308	0.00%	0
14	311.2	Pumping Equipment	28,723	0.00%	0	2,495 31,057	0.00%	0	33,391	0.00%	0
15	339.2		26,723	0.00%	0	31,057		0	33,391		
16		Other Plant & Misc. Equipment	U	0.00%	U	U	0.00%	۷	U	0.00%	0
17	303.3	Land & Land Rights	. 0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	2,888	0.00%	0	3,140	0.00%	0	2,588	0.00%	0
19	311.3	Pumping Equipment	2,935	0.00%	0	3,140 4.105	0.00%	0	5,384	0.00%	0
20	320.3		52,840	0.00%	0		0.00%	0		0.00%	
21	339.3	Water Treatment Equipment Other Plant & Misc. Equipment	52,640	0.00%	0	62,093 0		0	70,961 0		0
22		MISSION & DISTRIBUTION PLANT	U	0.00%	U	U	0.00%	U	U	0.00%	U
23	303.4		0	0.00%	0	_	0.001/	0	0	0.001/	
	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	311.4	Structures & Improvements		0.00%		-	0.00%	0		0.00%	0
25 26	330.4	Pumping Equipment	4,036		0	5,611	0.00%	0	7,199	0.00%	0
27	331.4	Distr. Reservoirs & Standpipes Transm. & Distribution Mains	106,049 196,636	0.00%	0	110,087	0.00%	0	114,125	0.00%	0
28	333.4	Services	23,625	0.00% 0.00%	0	206,142	0.00%	0	214,194 25,595	0.00%	0
29	334.4	Meters & Meter Installations	,			24,603	0.00%	-		0.00%	
30	335.4		72,793 4,724	0.00%	0	77,853	0.00%	0	78,674	0.00%	0
31	336.4	Hydrants	4,724	0.00%	-	5,602	0.00%		6,480	0.00%	0
32	339.4	Backflow Prevention			0	0	0.00%	0	0	0.00%	0
33		Other Plant & Misc. Equipment AL PLANT	518	0.00%	0	569	0.00%	0	620	0.00%	0
34	303.5		0	0.000/	0	_	0.000/		_	0.000/	•
35	303.5	Land & Land Rights	-	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Structures & Improvements	14,556 8,448	0.00% 0.00%	0	43,667	0.00%	0	72,778	0.00%	0
37	340.51	Office Furniture & Equipment	6,446 91		_	8,448	0.00%		8,448	0.00%	0
38		Computer Equipment	_	0.00%	0	2,517	0.00%	0	11,141	0.00%	0
39	341.5	Transportation Equipment	10,950	0.00%	0	10,950	0.00%	0	10,950	0.00%	0
	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40 41	343.5 344.5	Tools, Shop & Garage Equipment	1,810 0	0.00%	0	2,476	0.00%	0	3,163	0.00%	0
42	344.5 345.5	Laboratory Equipment	•	0.00% 0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Power Operated Equipment Communication Equipment	2,393 3	0.00%	0	2,393	0.00%	0 '	2,393	0.00%	0
44	347.5	Miscellaneous Equipment	3 475	0.00%	0	55 609	0.00%	0	12 7 742	0.00%	0
45	348.5	Other Tangible Plant	2,593	0.00%	0	9,056	0.00% 0.00%	0	15,645	0.00% 0.00%	0
46	TOT	AL	620,038	-	0	701,430	-	0	786,999		0
				-			=			:	
	Total	and and Land Rights	0	-	0	0_	=	0	0		0

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

Schedule: A-9 Page: 2 of 5

Preparer: Robert M. Griffin

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANO	GIBLE PLANT														
2 301.1	Organization	4,941	4,970	4,999	5,028	5,057	5,086	5,115	5,143	5,172	5,201	5,230	5,259	5,288	5,115
3 302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 SOURC	CE OF SUPPLY & PUMPING PLANT														
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 307.2	Wells & Springs	58,308	58,636	58,965	59,293	59,621	59,949	60,277	60,605	60,934	61,262	61,590	61,918	62,246	60,277
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 309.2	Supply Mains	17,054	17,119	17,184	17,248	17,313	17,378	17,443	17,507	17,572	17,637	17,702	17,766	17,831	17,443
13 310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	101	203	304	405	507	117
14 311.2	Pumping Equipment	27,556	27,750	27,945	28,139	28,334	28,528	28,723	28,917	29,112	29,306	29,501	29,695	29,890	28,723
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	. 0	0	0	0	0	0	0	0	0
16 WATER	R TREATMENT PLANT														
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 304.3	Structures & Improvements	2,609	2,652	2,695	2,737	2,787	2,836	2,885	2,934	2,984	3,033	3,082	3,131	3,180	2,888
19 311.3	Pumping Equipment	2,360	2,456	2,551	2,647	2,743	2,839	2,935	3,031	3,126	3,222	3,318	3,414	3,510	2,935
20 320.3	Water Treatment Equipment	48,000	48,800	49,600	50,399	51,199	52,014	52,830	53,646	54,464	55,283	56,102	56,920	57,659	52,840
21 339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 TRANS	MISSION & DISTRIBUTION PLANT														_
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 311.4	Pumping Equipment	3,300	3,410	3,520	3,630	3,762	3,894	4,026	4,158	4,290	4,422	4,555	4,687	4,819	4,036
26 330.4	Distr. Reservoirs & Standpipes	104,029	104,366	104,702	105,039	105,375	105,712	106,049	106,385	106,722	107,058	107,395	107,731	108,068	106,049
27 331.4	Transm. & Distribution Mains	191,955	192,708	193,460	194,232	195,004	195,806	196,608	197,411	198,213	199,015	199,804	200,606	201,408	196,633
28 333.4	Services	23,185	23,248	23,311	23,373	23,454	23,535	23,616	23,697	23,778	23,859	23,941	24,024	24,106	23,625
29 334.4	Meters & Meter Installations	70,092	70,523	70,954	71,405	71,857	72,309	72,761	73,213	73,664	74,116	74,587	75,058	75,529	72,774
30 335.4	Hydrants	4,286	4,359	4,432	4,505	4,578	4,651	4,724	4,798	4,871	4,944	5,017	5,090	5,163	4,724 0
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	518
32 339.4	Other Plant & Misc. Equipment	493	497	501	505	510	514	518	522	527	531	535	539	544	210
	RAL PLANT		_		_	_	_	_			•	•	•	0	0
34 303.5	Land & Land Rights	. 0	0	0	0	0	0	0	0	0	0	0	0	30,373	12.850
35 304.5	Structures & Improvements	0	0	0	3,037	6,075	9,112	12,149	15,186	18,224	21,261	24,298	27,336	8,448	8,448
36 340.5	Office Furniture & Equipment	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448 0	8,448 0	8,448 0	0,440	0
37 340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	-	10,950	10,950	10,950	10.950
38 341.5	Transportation Equipment	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950 0	10,950 0	10,950 0	10,950	10,950	10,930	10,550
39 342.5	Stores Equipment	0	. 0	0	0	0	0	1 700	1,847	1,904	1,961	2,019	2,076	2,133	1,810
40 343.5	Tools, Shop & Garage Equipment	1,577	1,590	1,604	1,618	1,675	1,732 0	1,790 0	1,647	1,904	1,901	2,019	2,070	2,133	0,0,0
41 344.5	Laboratory Equipment	0	0	0	0	0			2,393	2,393	2,393	2,393	2.393	2,393	2,393
42 345.5	Power Operated Equipment	2,393	2,393	2,393 0	2,393 0	2,393 0	2,393 0	2,393 0	2,393 2	2,393	2,393	2,393 0	2,393	2,353	2,393
43 346.5 44 347.5	Communication Equipment	0	420	43 1	442	453	464	475	487	498	509	520	531	542	475
44 347.5 45 348.5	Miscellaneous Equipment	409 270	420 270	431 270	442 819	453 1,368	1,917	2,466	3,016	3,565	4,114	4,663	5,212	5,761	2,593
	Other Tangible Plant										•	•			
46 TOT	AL	582,215	585,564	588,914	595,890	602,956	610,069	617,182	624,294	631,511	638,728	645,953	653,190	660,349	618,217
47	Subtotal Land & Land Rights	. 0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

point to previous pointing portion on the contract of the contract pointing principle of the terms of the contract pointing of the contract of the contract pointing of the contract of the co

Test Year Average balance Jasmine Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05 Historical [X] Projected [] Florida Public Service Commission

Schedule: 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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1	INTANO	GIBLE PLANT														
2	301.1	Organization	4.941	4,970	4.999	5.028	5.057	5,086	5.115	5,144	5.172	5,201	5,230	5,259	5,288	5,115
3	302.1	Franchises	0	0	0.,550	0,020	0,007	0,030	0	0,	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	n	n	0	Ď	ő	ň	ñ	ŏ	Ō	ō	0	ō	0
5	SOURC	E OF SUPPLY & PUMPING PLANT	•	ŭ	·	Ū	Ū	·	·	ŭ	•	•	•	•	_	
6	303.2	Land & Land Rights	n	0	0	0	n	n	0	0	0	n	0	0	0	0
7	304.2	Structures & Improvements	ñ	0	n	ñ	ő	n	ň	n	ñ	ñ	Ď	Ô	0	0
8	305.2	Collect. & Impound Reservoirs	ň	ñ	0	0	0	ň	ñ	ů.	ň	ñ	Ô	ñ	o o	ō
9	306.2	Lake, River & Other Intakes	ő	0	ő	0	0	Ö	ň	0	Ö	ő	o o	Ö	ő	0
10	307.2	Wells & Springs	58.308	58.636	58.965	59,293	59.621	59,949	60.277	60,605	60.934	61,262	61,590	61,918	62,246	60,277
	308.2	Infiltration Galleries & Tunnels	0,500	0.030	0.505	05,255	0	0	00,277	00,000	00,554	0 1,202	01,000	01,010	0	0
12	309.2	Supply Mains	17,054	17,119	17,184	17,248	17,313	17,378	17,443	17,507	17,572	17,637	17,702	17,767	17,831	17,443
	310.2	Power Generation Equipment	0	0	0	17,240	0	0,5,0	0	0	101	203	304	405	507	117
	311.2	Pumping Equipment	27,556	27,750	27,945	28,139	28,334	28,528	28,723	28,917	29,112	29,306	29,501	29,695	29,890	28,723
	339.2	Other Plant & Misc. Equipment	0.00	21,130	0	20,133	20,334	20,520	20,723	20,517	0	0	25,501	0	0	0
_		R TREATMENT PLANT	v	Ū	•	U	Ū	U	ŭ	· ·	·	•	•	•	·	•
	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.3	Structures & Improvements	2,609	2,652	2.695	2,737	2,787	2.836	2,885	2,934	2,984	3,033	3.082	3,131	3,181	2,888
	311.3	Pumping Equipment	2,360	2.456	2,551	2,647	2.743	2,839	2,935	3,031	3,126	3,222	3,318	3,414	3,510	2,935
	320.3	Water Treatment Equipment	48,000	48,800	49,600	50,399	51,199	52,014	52,830	53,646	54,464	55,283	56,102	56,920	57,659	52,840
	339.3	Other Plant & Misc. Equipment	40,000	40,800	49,000	0,399	0 0	0	J2,630 0	33,640	0	33,263	0	0,520	0,000	02,010
22		MISSION & DISTRIBUTION PLANT	V	U	U	U	v	U	U	U	U	U	U	Ū	v	·
23	303.4	Land & Land Rights	n	0	0	0	0	0	0	0	0	0	n	n	0	0
	304.4	Structures & Improvements	n	0	0	n	0	0	0	0	o o	0	ñ	0	0	ñ
	311.4	Pumping Equipment	3,300	3,410	3,520	3,630	3,762	3,894	4.026	4,158	4,290	4,422	4,555	4,687	4,819	4.036
	330.4	Distr. Reservoirs & Standpipes	104,029	104,366	104,702	105,039	105,375	105,712	106,049	106,385	106,722	107,058	107,395	107,731	108,068	106.049
	331.4	Transm. & Distribution Mains	191,955	192,708	193,460	194,232	195,004	195,806	196,608	197,411	198,213	199,015	199,817	200,620	201,422	196,636
	333.4	Services	23,185	23,248	23,311				23,616	23,697	23,778	23,859	23,941	24,024	24,106	23,625
	334.4	Meters & Meter Installations	70,092	70,523	70,954	23,373 71,410	23,454 71,866	23,535 72,322	72,778	73,234	73,690	74,146	74,622	75,097	75,572	72,793
	335.4	Hydrants	4,286	4,359	4,432	4,505	4,578	4,651	4,724	4,798	4,871	4,944	5,017	5,090	5,163	4,724
	336.4	Backflow Prevention	4,200	4,339	4,432	4,505	4,378	4,037	4,724	4,790	4,871	4,544	3,017	5,090	3,103	7,727
	339.4	Other Plant & Misc. Equipment	493	497	501	505	510	514	518	522	527	531	535	539	544	518
		AL PLANT	493	437	301	303	310	314	310	322	321	331	333	335	344	\$10
	303.5	Land & Land Rights	0	0	0	٥	0	0	0	0	0	0	0	0	0	0
	304.5	Structures & Improvements	0	2.426	4.852	7.278	9.704	12.130	14.556	16.982	19,408	21,833	24,259	26,685	29,111	14,556
	340.5	Office Furniture & Equipment	8.448	8,448	8,448	8,448	8.448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448
	340.51	Computer Equipment	0,440	0,440	0,448	0,440	0,440	0,440	0,440	0,440	0,0	23	176	369	618	91
	341.5	Transportation Equipment	10.950	10,950	10,950	10,950	10,950	10,950	10.950	10,950	10.950	10,950	10.950	10,950	10,950	10,950
	342.5	Stores Equipment	10,550	0,930	0,930	10,530	0.930	0,550	0,950	0,550	0.550	10,330	10,550	0,950	0	0,550
	343.5	Tools, Shop & Garage Equipment	1,577	1,590	1,604	1.618	1,675	1,732	1,790	1,847	1,904	1,961	2,019	2,076	2,133	1,810
	344.5	Laboratory Equipment	,,5//	0,550	0	1,010	0,073	1,732	0	0	0	1,501	2,013	2,070	2,133	0,0.0
	345.5	Power Operated Equipment	2.393	2,393	2,393	2,393	2,393	2,393	2.393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
	346.5	Communication Equipment	2,393	2,393	2,393	2,353	2,393	2,353	2,393	2,393	2,333	2,353	2,393	12	18	2,555
	347.5	Miscellaneous Equipment	409	420	431	442	453	464	475	487	498	509	520	531	542	475
	348.5	Other Tangible Plant	270	270	270	819	1,368	1,917	2,466	3,016	3,565	4,114	4,663	5,212	5,761	2,593
		ŭ								·						
46	TOT	AL	582,215	587,990	593,766	600,135	606,594	613,100	619,606	626,111	632,721	639,354	646,144	652,974	659,780	620,038
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: Page:

A-9 4 of 5

Prepare: 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 Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/05	Jan	Feb	Mar	Apr	May	J un	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301,1	Organization	5.288	5,317	5,346	5.375	5,404	5.433	5.462	5.491	5.519	5,548	5,577	5,606	5,635	5,462
3 302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 SOUR	CE OF SUPPLY & PUMPING PLANT														
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 307.2	Wells & Springs	62,246	62,574	62,903	63,231	63,559	63,887	64,215	64,544	64,872	65,200	65,528	65,856	66,184	64,215
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	. 0	0	0	0	0	0	0	0	0
12 309.2	Supply Mains	17,831	17,896	17,961	18,026	18,090	18,155	18,220	18,285	18,349	18,414	18,494	18,573	18,653	18,227
13 310.2	Power Generation Equipment	507	608	709	811	912	1,512	2,112	2,711	3,311	3,911	4,510	5,110	5,710	2,495
14 311.2	Pumping Equipment	29,890	30,084	30,279	30,473	30,668	30,862	31,057	31,251	31,446	31,640	31,835	32,029	32,224	31,057
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	R TREATMENT PLANT													_	_
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 304.3	Structures & Improvements	3,181	3,230	3,279	3,328	3,377	3,427	3,104	3,156	3,209	2,890	2,946	3,002	2,686	3,140
19 311.3	Pumping Equipment	3,510	3,605	3,701	3,797	3,893	3,989	4,085	4,193	4,301	4,409	4,518	4,626	4,734	4,105
20 320.3	Water Treatment Equipment	57,659	58,398	59,137	59,876	60,615	61,354	62,093	62,832	63,571	64,310	65,049	65,788	66,527	62,093
21 339.3	Other Plant & Misc. Equipment	0	. 0	0	0	0	0	0	0	0	0	0	0	٥	0
	MISSION & 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
25 311.4	Pumping Equipment	4,819	4,951	5,083	5,215	5,347	5,479	5,611	5,743	5,875	6,007	6,140	6,273	6,406	5,611
26 330.4 27 331.4	Distr. Reservoirs & Standpipes Transm. & Distribution Mains	108,068	108,404	108,741	109,077	109,414	109,750	110,087	110,423	110,760	111,096	111,433	111,769	112,106	110,087
		201,422	202,254	203,086	203,918	204,750	205,583	206,415	207,247	208,079	208,027	208,857	209,687	210,517	206,142
28 333.4 29 334.4	Services Meters & Meter Installations	24,106	24,189	24,272	24,354	24,437	24,520	24,603	24,685	24,768	24,851	24,933	25,016	25,099	24,603
30 335.4	Hydrants	75,572	76,056	76,540	77,023	77,523	78,023	77,794	78,292	78,790	78,559	79,055	79,551	79,318	77,853
31 336.4	Backflow Prevention	5,163	5,236	5,310	5,383	5,456	5,529	5,602	5,675	5,748	5,822	5,895	5,968	6,041	5,602 0
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	573	0	0	0	0	0	569
	RAL PLANT	544	548	552	556	560	565	569	573	577	582	586	590	594	269
34 303.5	Land & Land Rights	0	0	0		0	0		0	0	0	0	0	0	0
35 304.5	Structures & Improvements	29,111	31,537	33.963	0 36.389	38,815	41,241	0 43,667	46.093	48,519	50.945	53.371	55.797	58,223	43,667
36 340.5	Office Furniture & Equipment	8.448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8.448	8,448	8,448	8,448
37 340.51	Computer Equipment	618	866	1,115	1,385	1,655	2.013	2,387	2,761	3,135	3,509	3,883	4,257	5,132	2,517
38 341,5	Transportation Equipment	10.950	10,950	10,950	10.950	10.950	10.950	10.950	10.950	10,950	10.950	10,950	10,950	10.950	10,950
39 342.5	Stores Equipment	0.550	10,930	10,930	10,950	10,950	10,950	10,950	10,930	10,930	10,930	0,950	10,930	0.930	10,350
40 343.5	Tools, Shop & Garage Equipment	2.133	2,190	2,247	2.305	2,362	2,419	2,476	2,533	2,591	2.648	2.705	2,762	2,820	2,476
41 344.5	Laboratory Equipment	2,133	2,190	2,247	2,303	2,502	2,413	2,470	2,555	2,331	2,040	2,700	2,702	2,020	2,0
42 345.5	Power Operated Equipment	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
43 346.5	Communication Equipment	2,393	2,393	2,393	2,393	2,393 42	48	2,393 55	61	2,393	73	2,3 9 3 79	2,393	2,393	55
44 347.5	Miscellaneous Equipment	542	553	564	576	587	598	609	620	631	642	653	665	676	609
45 348.5	Other Tangible Plant	5,761	6,310	6,859	7,409	7,958	8,507	9,056	9,605	10,154	10,703	11,252	11,801	12,351	9,056
46 TOT	AL	659,780	666,624	673,468	680,334	687,216	694,684	701,067	708,566	716,064	721,577	729,090	736,604	743,517	701,430
	0.1.1.1.				-					-					
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

grant the forestable generated generating perform the control plants of generating generated the first

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

Florida Public Service Commission

Schedule: A-9 Page: 5 of 5

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No	o. Account Name	12/31/06	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAI	NGIBLE PLANT														
2 301.1	Organization	5,635	5,664	5,693	5,722	5,751	5,780	5,809	5,838	5,867	5,895	5,924	5,953	5,982	5,809
3 302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	(
4 339.1 5 SOUR		0	0	0	0	0	0	0	0	0	0	0	0	0	(
6 303.2	RCE OF SUPPLY & PUMPING PLANT Land & Land Rights	•	0	0	0	0	0	0	0	0	0	0	O	0	
7 304.2		0	0	0	0	0	0	0	0	0	0	0	0	0	
	•	0	0	0			•	0	0	0	0	n	0	n	
8 305.2 9 306.2		0	0	0	0	0	0	0	0	0	0	0	0	0	
		0		-	•	•	-	-	68,482	•	69,138	69,466	69,794	70,123	68.15
10 307.2 11 308.2		66,184 0	66,513 0	66,841 0	67,169 0	67,497	67,825 0	68,154	00,402	68,810 0	09,130	09,466	09,794	70,123	00,13
		-	-	-	-	0	-	0	-	-	19.369	19.448	19,528	19,607	19,13
12 309.2		18,653	18,732	18,812	18,891	18,971	19,050	19,130	19,210	19,289		11,707	12,306	12,906	9,30
13 310.2		5,710	6,309	6,909	7,509	8,109	8,708	9,308	9,908	10,507	11,107		•	34,557	33,39
14 311.2	* 3	32,224	32,418	32,613	32,807	33,002	33,196	33,391	33,585	33,780	33,974 0	34,168 0	34,363 0	34,337	33,33
15 339.2		0	0	0	0	0	0	0	0	0	U	U	U	U	
	ER TREATMENT PLANT		_	_	_	_	_			•	•	•	O	0	
17 303.3		0	0	0	0	0	0	0	0	0	0	0	-		2,58
18 304.3		2,686	2,746	2,806	2,587	2,650	2,712	2,496	2,561	2,626	2,412	2.480	2,548	2,337	5,38
19 311.3		4,734	4,843	4,951	5,059	5,167	5,276	5,384	5,492	5,601	5,709	5,817	5,926	6,034	
20 320.3		66,527	67,266	68,005	68,744	69,483	70,222	70,961	71,700	72,439	73,178	73,917	74,656	75,395	70,96
21 339.3		0	0	0	0	0	0	0	0	0	0	0	0	0	,
	NSMISSION & DISTRIBUTION PLANT												_	_	
23 303.4		0	0	0	0	0	0	0	0	0	0	0	0	0	
24 304.4		0	0	0	0	0	0	0	0	0	0	0	0	0	7.40
25 311.4		6,406	6,538	6,670	6,802	6,934	7,066	7,199	7,331	7,463	7,595	7,727	7,859	7,991	7,199
26 330.4		112,106	112,443	112,779	113,116	113,452	113,789	114,125	114,462	114,798	115,135	115,471	115,808	116,144	114,12
27 331.4		210,517	211,347	212,177	212,182	213,029	213,876	213,897	214,761	215,625	215,664	216,544	217,425	217,480	214,19
28 333.4		25,099	25,181	25,264	25,347	25,429	25,512	25,595	25,677	25,760	25,843	25,926	26,008	26,091	25,59
29 334.4		79,318	79,812	80,306	78,630	79,135	79,641	77,977	78,494	79,012	77,359	77,888	78,417	76,776	78,67
30 335.4		6,041	6,114	6,187	6,260	6,333	6,407	6,480	6,553	6,626	6,699	6,772	6,845	6,919	6,480
31 336.4		0	0	0	0	0	0	0	0	0	0	0	0	0	
32 339.4	Other Plant & Misc. Equipment	594	598	603	607	611	615	620	624	628	632	637	641	645	62
	ERAL PLANT														
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(
35 304.5		58,223	60,648	63,074	65,500	67,926	70,352	72,778	75,204	77,630	80,056	82,482	84,908	87,334	72,77
36 340.5	Office Furniture & Equipment	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,448	8,44
37 340.5	1 Computer Equipment	5,132	6,024	6,939	7.898	8,892	9,914	10,963	12,034	13,123	14,247	15,389	16,549	17,731	11,14
38 341.5	Transportation Equipment	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,95
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	•
40 343.5	Tools, Shop & Garage Equipment	2,820	2,877	2,934	2,991	3,048	3,106	3,163	3,220	3,277	3,335	3,392	3,449	3,506	3,16
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
42 345.5	Power Operated Equipment	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,39
43 346.5	Communication Equipment	91	97	103	109	115	121	127	133	139	145	152	158	164	127
44 347.5	Miscellaneous Equipment	676	687	698	709	720	731	742	754	765	776	787	798	809	74
45 348.5	Other Tangible Plant	12,351	12,900	13,449	13,998	14,547	15,096	15,645	16,194	16,743	17,293	17,842	18,391	18,940	15,64
46 TC	OTAL	743,517	751,549	759,605	764,429	772,594	780,787	785,734	794,007	802,300	807,352	815,728	824,122	829,263	786,999
	Subtotal Land & Land Rights	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

Jasmine Lakes Docket No. 060368-WS

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

Florida Public Service Commission

Schedule:

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Page: Preparer:

Robert M. Griffin

		(1)	(2) Historic	(3) al Base Yea	(4) ar 2005	(5) Interm	(6) ediate Year	(7) r 2006	(8) Projecte	(9) d Rate Yea	(10) ar 200 7
Line	Acct		Adjusted		& Useful	Adjusted		d & Useful	Adjusted		d & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1		IBLE PLANT			,						
2	351.1	Organization	5,006	0.00%	0	5,006	0.00%	0	5,006	0.00%	0
3	352.1	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		TION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	337	0.00%	0	398	0.00%	0	459	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	. 0
9	360.2	Collection Sewers - Force	236,137	0.00%	0	244,969	0.00%	0	252,887	0.00%	0
10	361.2	Collection Sewers - Gravity	1,467	0.00%	0	4,547	0.00%	0	9,555	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	1,586	0.00%	0	2,114	0.00%	0	2,592	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16	SYSTEM	M PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	99,257	0.00%	0	103,797	0.00%	0	101,664	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	. 0	0	0.00%	0	0	0.00%	0
23	TREATM	MENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	9,024	0.00%	0	9,703	0.00%	0	10,072	0.00%	0
26	355.4	Power Generation Equipment	118	0.00%	0	126	0.00%	0	169	0.00%	0
27	380.4	Treatment & Disposal Equipment	478,007	0.00%	0	526,796	0.00%	0	581,384	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	54	0.00%	0	54	0.00%	0	54	0.00%	0
30	389.4	Other Plant & Misc. Equipment	50,930	0.00%	0	57,004	0.00%	0	63,077	0.00%	0
31		MED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	. 0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	16	0.00%	0	48	0.00%	0	81	0.00%	0
40	REÇLAI	MED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	. 0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0.	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	6	0.00%	0	17	0.00%	0	28	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		AL PLANT		_					1	_	
51		Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52		Structures & Improvements	0	0.00%	0	(172)	0.00%	0	(2,089)	0.00%	0
53	390.7	Office Furniture & Equipment	6,697	0.00%	0	6,697	0.00%	0	6,697	0.00%	0
54	390.71	Computer Equipment	91	0.00%	0	2,499	0.00%	0	11,063	0.00%	0
55		Transportation Equipment	6,050	0.00%	0	7,694	0.00%	0	18,260	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57		Tools, Shop & Garage Equipment	55	0.00%	0	63	0.00%	0	70	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	24	0.00%	0	(82)	0.00%	0	(1,275)	0.00%	0
62	398.7	Other Tangible Plant	13,322	0.00%	0	19,971	0.00%	0	26,792	0.00%	0
63	TOT	AL	908,182		0	991,249	: :	0	1,086,548		0
64	Total I	Land and Land Rights	0			0		0	0		0
		· · · · · · • · · · •									

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

Schedule: A-10 Page: 2 of 5

Preparer: Robert M. Griffin

Historical [X] Projected [] 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.

period pour profession and the processing process and the contract of the cont

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	SIBLE PLANT									= 0.40	£ 070	F 000	5 200	F 250	5 10
2 351.1	Organization	5,006	5,035	5,064	5,094	5,123	5,152	5,182	5,211	5,240	5,270	5,299 0	5,328 0	5,358 0	5,182
3 352.1	Franchises	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	U	U	U	
	CTION PLANT					•	•				0	0	0	0	
6 353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	352	357	361	33
7 354.2	Structures & Improvements	306	311	315	320 0	325 0	329	334 0	338	343 0	348 n	332	0	301	
8 355.2 9 360.2	Power Generation Equipment	0	0	0	•	•	U	-	236,884	237,643	238,402	239,138	239,897	240.656	236,12
9 360.2	Collection Sewers - Force Collection Sewers - Gravity	231,597	232,352	233,108	233,863	234,618	235,373 643	236,129 857	1,071	1,300	1,530	1,759	1,988	2,217	92
		0	0	0	214 0	428 0	643 0	0	0	1,300	1,550	1,739	1,900	2,217	02
11 362.2 12 363.2	Special Collecting Structures Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
13 364.2	Flow Measuring Devices	1,321	1.366	1,410	1,454	1,498	1,542	1,586	1,630	1,674	1,718	1,762	1,806	1,850	1,58
		1,321	1,366	1,410	1,454	1,496	1,542	1,566	1,630	1,074	1,710	1,702	0.000	0.000	1,00
14 365.2 15 389.2	Flow Measuring Installations Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	n	n	o o	n	
	M PUMPING PLANT	U	U	U	U	U	U	U	U	U	U	v	ŭ	·	
17 353.3	Land & Land Rights	· n	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	ő	0	ő	ñ	
19 355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	ő	ő	0	0	ñ	
20 370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	ő	ő	
20 370.3	Pumping Equipment	96,857	97,385	97,914	98,442	98,971	99,501	100,030	100,559	101,100	101,641	102,203	102,766	103,328	100,05
21 371.3		108,08 0	97,365	97,914	96,442	90,971	99,501	00,030	00,559	001,100	101,041	102,200	102,700	0 0	100,00
	Other Plant & Misc. Equipment MENT AND DISPOSAL PLANT	U	U	U	U	U	U	U	U	U	U	v	v		
		0	0	0	0	0	0	0	0	n	0	0	0	0	
24 353.4 25 354.4	Land & Land Rights	-	_	8,718	8,780	8.846	8,913	8,979	9,045	9,112	9,178	9,244	9,311	9,377	8,98
	Structures & Improvements	8,595	8,656			134	138	142	145	149	153	157	161	165	14
26 355.4	Power Generation Equipment	118	122	126	130			473,953	477,338	480,723	484,108	487,493	490,878	494,263	473,95
27 380.4	Treatment & Disposal Equipment	453,681	457,053	460,425	463,797	467,182	470.568		477,336	460,723	464,108	407,493	490,070	0	470,00
28 381.4	Plant Sewers	0	0	0	0	0	0	0 56	57	57	58	58	59	59	5
29 382.4	Outfall Sewer Lines	54	54	55	55	56	56					52,112	52,534	52,956	50,42
30 389.4	Other Plant & Misc. Equipment	47,894	48,315	48,737	49,159	49,581	50,003	50,425	50,847	51,269	51,690	32,112	32,334	32,530	30,42
	MED WATER TREATMENT PLANT					•		. 0	•	0	0	0	0	0	
32 353.5	Land & Land Rights	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	
34 355.5	Power Generation Equipment	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	
36 374.5	Reuse Distribution Reservoirs	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	o o	0	0	
38 381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	•		-	22	
39 389.5	Other Plant & Misc. Equipment	0	0	0	2	4	7	9	11	13	16	18	20	22	
	MED WATER DISTRIBUTION PLANT	_	_	_	_	_			0	0	0	0	0	0	
41 352.6	Franchises	0	0	0	0	0	0	0	-	•	· ·	0	0	0	
42 353.6	Land & Land Rights	0	0	0	0	U	0	0	0	0	0	•	Ü	0	
43 354.6	Structures & Improvements	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	
45 366.6	Reuse Services	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	•	Ü	21	
47 371.6	Pumping Equipment	0	0	0	2	4	6	8	10	13 0	15 0	17 0	19 0	0	
48 375.6	Reuse Transmission & Distr. Sys.	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	U	U	U	U	
	AL PLANT			_	_		_					•	0	0	
51 353.7	Land & Land Rights	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	•	•		_	_	6,69
53 390.7	Office Furniture & Equipment	6,697	6,697	6,697	6,697	6,697	6,697	6.697	6,697	6,697	6,697	6,697	6,697	6,697 0	0,08
54 390.71	Computer Equipment	0	0	0	0	0	0	0	0 6,050	6,050	0 6,050	6,050	6.050	6,050	6.05
55 391.7	Transportation Equipment	6,050	6,050	6,050	6,050	6,050	6,050	6.050			6,050 N	0,050	0,USU 0	6,030 0	0,00
56 392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	U	-	55	56	5
57 393.7	Tools, Shop & Garage Equipment	51	51	52	52	52	53	53	54	54	54	55		26	
58 394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	ņ	
59 395.7	Power Operated Equipment	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	
61 397.7	Miscellaneous Equipment	0	0	0	4	8	12	16	20	24	27	31	35	39	12.00
62 398.7	Other Tangible Plant	10,855	10,954	11,052	11,150	11,434	11,719	12,003	12.287	12,571	12,855	13,140	13,424	13,708	12,08
					205.005		000 700	000 50-	000 051	014.020	010.010	005 500	031 304	027.105	902,69
63 TOT/	AL	869,082	874,402	879,722	885,265	891,013	896,760	902,507	908,254	914,032	919,810	925,586	931,386	937,185	
64	Subtotal Land & Land Rights	0	. 0	0	0	0	0	0	0	0	0	0	0	0	

Jasmine Lakes

Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected [] 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 Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	GIBLE PLANT	5.000	5.000	5.000		5.000	5 000	5 000	5.000	r 000	5,006	5,006	5,006	5,006	5,006
2 351.1 3 352.1	Organization Franchises	5,006 0	5,006 0	5,006 0	5,006 0	5,006 0	5,006 0	5,006 0	5,006 0	5,006 0	5,006	5,006	5,006	0,000	0,000
4 389.1	Other Plant & Misc. Equipment	0	ő	0	0	0	0	0	0	0	ő	ő	ŏ	ŏ	ō
	CTION PLANT	·	•	-	_	_	_	_	_	_					
6 353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 354.2	Structures & Improvements	306	311	316	322	327	332	337	342	347	352	357	362	367	337 0
8 355.2	Power Generation Equipment	0	0	0	0	0	0	0	0 236,888	0 237,648	0 238,408	0 239,168	0 239,928	0 240,688	236,137
9 360.2 10 361.2	Collection Sewers - Force Collection Sewers - Gravity	231,597 0	232,353 241	233,109 483	233,865 724	234,621 965	235,377 1,206	236,133 1,448	1,689	1,947	2,205	2,463	2,721	2,980	1,467
11 362.2	Special Collecting Structures	0	0	403	0	0	1,200	1,440	0	0	0	0	0	0	0
12 363.2	Services to Customers	0	Õ	Õ	ō	ō	ō	ō	Ō	0	0	0	0	0	0
13 364.2	Flow Measuring Devices	1,321	1,366	1,410	1,454	1,498	1,542	1.586	1,630	1,674	1,718	1,762	1,806	1,850	1,586
14 365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 SYSTE 17 353.3	EM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 354.3	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	ő	0	ő	ŏ	ō
19 355.3	Power Generation Equipment	0	ő	ő	ő	0	ő	ŏ	ő	ŏ	ŏ	Ō	Ō	0	0
20 370.3	Receiving Wells	0	ō	ō	Ō	Ō	Ō	0	0	0	0	0	0	0	0
21 371.3	Pumping Equipment	96,857	97,253	97,650	98,047	98,444	98,842	99,239	99,636	100,042	100,448	100,871	101,293	101,715	99,257
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TMENT AND DISPOSAL PLANT				•	0	0	0	0	0	0	0	0	0	0
24 353.4 25 354.4	Land & Land Rights Structures & Improvements	0 8,595	0 8,663	0 8,732	0 8.800	8.874	8.948	9,022	9.095	9.169	9.243	9,317	9,390	9,464	9,024
26 355.4	Power Generation Equipment	6,595 1 1 8	118	118	118	118	118	118	118	118	118	118	118	118	118
27 380.4	Treatment & Disposal Equipment	453,681	457,726	461,772	465.817	469.878	473.939	478,000	482,061	486,122	490,182	494,243	498,304	502,365	478,007
28 381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 382.4	Outfall Sewer Lines	54	54	54	54	54	54	54	54	54	54	54	54	54	54
30 389.4	Other Plant & Misc. Equipment	47,894	48,400	48,906	49,412	49,918	50,424	50,930	51,436	51,942	52,449	52,955	53,461	53,967	50,930
	AIMED WATER TREATMENT PLANT								0	0	0	0	0	0	0
32 353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 354.5 34 355.5	Structures & Improvements Power Generation Equipment	0	0	0	0	0	ő	0	0	0	o o	0	0	ő	ő
35 371.5	Pumping Equipment	0	ő	ŏ	ő	0	0	ŏ	ŏ	ŏ	ŏ	ō	ō	Ŏ	0
36 374.5	Reuse Distribution Reservoirs	0	ō	ō	0	ō	Ō	0	0	0	0	0	0	0	0
37 380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 389.5	Other Plant & Misc. Equipment	0	3	5	8	11	13	16	19	21	24	27	30	32	16
40 RECLA 41 352.6	AIMED WATER DISTRIBUTION PLANT Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 353.6	Land & Land Rights	0	0	ő	0	n	0	0	0	ő	ő	ŏ	ŏ	ŏ	ō
43 354.6	Structures & Improvements	o o	ŏ	ŏ	ŏ	ő	ő	ŏ	ŏ	ŏ	ō	Ō	0	0	0
44 355.6	Power Generation Equipment	0	Ō	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 10	0 11	0
47 371.6 48 375.6	Pumping Equipment	0	1	2	3	4 0	5 0	6 0	, 0	. B	0	0	10	'1	0
49 389.6	Reuse Transmission & Distr. Sys. Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	Ö	ŏ	ŏ	ŏ
	RAL PLANT	U	·	Ü	Ū	v	Ū	Ū	•	•	•		-		
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	Ō	0	0	0	0	0	0	0	0	0	0	0	0	0
53 390.7	Office Furniture & Equipment	6.697	6,697	6,697	6,697	6,697	6,697	6.697	6,697	6.697	6,697	6,697	6,697	6,697	6,697 91
54 390.71		0	0	6.050	0	6.050	6.050	0 6,050	0 6.050	0 6,050	23 6,050	175 6,050	367 6,050	613 6,050	6,050
55 391.7 56 392.7	Transportation Equipment Stores Equipment	6,050 0	6,050 0	6,050 0	6,050 0	6,050 0	6,050 0	6,050 0	6,050	0,000	0.050	0,050	6,050	0,050	0,000
57 393.7	Tools, Shop & Garage Equipment	0 51	51	52	53	53	54	55	55	56	57	57	58	59	55
58 394.7	Laboratory Equipment	0	0	0	ő	0	ő	ő	Ö	ō	0	0	0	0	0
59 395.7	Power Operated Equipment	ő	ō	0	0	0	0	0	0	0	0	0	0	0	0
60 396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61 397.7	Miscellaneous Equipment	0	4	8	12	16	20	24	27	31	35	39 15 424	43	47 16,561	24 13,322
62 398.7	Other Tangible Plant	10,855	11,052	11,248	11,445	12,013	12,582	13,150	13,719	14,287	14,855	15,424	15,992	100,001	13,322
63 TOT	TAL	869.082	875,349	881,617	887,885	894,546	901,207	907,868	914,529	921,220	927,934	934,792	941,691	948,644	908,182
64		0	0,0,0.0	0	0	0	0	0	0	0	0	0	0	0	0
04	Subtotal Land & Land Rights	0	0	U	U	U	U	ป	U	U	U	v	U	U	U

Test Year Average balance

Jasmine Lakes Docket No. 060368-WS

Schedule Year Ending 12/31/06 Historical [] Projected [X]

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 Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	01/00/00	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANG 2 351.1	Organization	5,006	5,006	5,006	5.006	5.006	5,006	5,006	5.006	5,006	5,006	5,006	5,006	5,006	5,006
3 352.1	Franchises	0	0.000	0.000	0	0.000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
4 389.1	Other Plant & Misc. Equipment	0	0	0	O	0	0	0	0	0	0	0	0	0	(
	CTION PLANT	•		_	_	_	_	_	_	_	_	_	_		(
6 353.2 7 354.2	Land & Land Rights Structures & Improvements	0 367	0 373	0 378	0 383	0 388	0 393	0 398	0 403	0 408	0 413	0 419	0 424	0 429	39
8 355.2	Power Generation Equipment	0	0	0	0	0	0	396	0	408	413	0	0	0	33
9 360.2	Collection Sewers - Force	240,688	241,448	242,208	242,968	243,727	244,487	244,937	245,701	246,465	246,919	247,687	248,455	248,913	244,96
10 361.2	Collection Sewers - Gravity	2,980	3,238	3,496	3,754	4,012	4,270	4,529	4,787	5,045	5,303	5,561	5,819	6,318	4,54
11 362.2 12 363.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	
13 364.2	Services to Customers Flow Measuring Devices	0 1,850	0 1,894	0 1,938	0 1,982	0 2,026	0 2,070	2 114	0 2.158	0 2,202	0 2,247	0 2,291	0 2,335	0 2,379	2,11
14 365.2	Flow Measuring Installations	1,850	1,094	1,938	0,962	2,026	2,070	2,114 0	2,158	2,202	2,247	2,291	2,335	2,379	2,11
15 389.2	Other Plant & Misc. Equipment	ő	ŏ	ŏ	ŏ	ő	ŏ	ő	ő	ő	ő	ő	ŏ	ŏ	
	M PUMPING PLANT														
17 353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 354.3 19 355.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
20 370.3	Power Generation Equipment Receiving Wells	0	0	0	0	0	0	0	0	0	0	. 0	0	0	
21 371.3	Pumping Equipment	101,715	102,137	102,560	102,982	103,404	103,826	104,249	104,671	105,093	105,515	105,938	106,360	100,915	103,79
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	MENT AND DISPOSAL PLANT														
24 353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
25 354.4 26 355.4	Structures & Improvements	9,464	9,538	9.612	9,685	9,759	9,833	9,682	9,758	9,833	9,684	9,761	9,838	9,691	9,70
27 380.4	Power Generation Equipment Treatment & Disposal Equipment	118 502,365	118 506,426	118 510,487	118 514,548	118 518,609	118 522,670	122 526,731	126 530,792	130 534,853	134 538,914	138 542,975	142 547,036	145 551,943	12 526,79
28 381.4	Plant Sewers	0 02,303	0 0	0	0	0 0,000	0	0 0 0	030,732	0.04,000	0 0	0	0,000	0 0	020,13
29 382.4	Outfall Sewer Lines	54	54	54	54	54	54	54	54	54	54	54	54	54	5
30 389.4	Other Plant & Misc. Equipment	53,967	54,473	54.979	55,485	55,991	56,497	57,004	57,510	58,016	58,522	59,028	59,534	60,040	57,00
31 RECLAI 32 353.5	MED WATER TREATMENT PLANT Land & Land Rights			•							•		•	•	
33 354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
34 355.5	Power Generation Equipment	. 0	Ď	0	ő	0	0	ő	0	0	0	0	0	0	
35 371.5	Pumping Equipment	ō	Ö	ő	ō	Ö	Õ	ō	ō	ŏ	ŏ	ō	ŏ	ŏ	
36 374.5	Reuse Distribution Reservoirs	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	1
38 381.5 39 389.5	Plant Sewers Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	4
	MED WATER DISTRIBUTION PLANT	32	35	38	40	43	46	48	51	54	56	59	62	64	4.
41 352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
42 353.6	Land & Land Rights	0	0	0	0	Ō	ō	ō	Ō	ō	ō	ō	Ō	ō	
43 354.6	Structures & Improvements	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	
45 366.6 46 367.6	Reuse Services Reuse Meters & Meter Installations	0	0	0	0.	0	0	0	0	0	0	0	0	0	
47 371.6	Pumping Equipment	11	12	. 13	14	15	16	17	18	19	20	21	22	23	1
48 375.6	Reuse Transmission & Distr. Sys.	0	0	0	o	ő	ő	o	ő	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	
	AL PLANT								_			_			
51 353.7 52 354.7	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	. 0	(2.224)	(17
52 354.7	Office Furniture & Equipment	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	6,697	(2,234) 6,697	6,69
54 390.71	Computer Equipment	613	860	1,107	1,375	1,643	1,999	2,370	2,742	3,113	3,485	3.856	4,227	5,096	2,49
55 391.7	Transportation Equipment	6,050	6,050	6,050	6,050	6,050	6,050	6,050	7,068	8,085	9,103	10,120	11,138	12,155	7,69
56 392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	_
57 393.7	Tools, Shop & Garage Equipment	59	59	60	61	61	62	63	63	64	64	65	66	66	6
58 394.7 59 395.7	Laboratory Equipment Power Operated Equipment	0 D	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	
61 397.7	Miscellaneous Equipment	47	51	55	59	63	67	71	74	78	82	86	(900)	(899)	(8
62 398.7	Other Tangible Plant	16,561	17,129	17.697	18,266	18,834	19,403	19,971	20,539	21,108	21,676	22,245	22,813	23,381	19,97
63 TOT		040 041	055 500	000 551	060 526	076 504	002 504	000 440	000 017	1.000.222	1.042.002	1,022,004	1,000,105	1.000.101	004.04
63 TOTA		948,644	955,598	962,551	969,526	976,501	983,564	990,112	998,217	1,006,322	1,013,893	1,022,004	1,029,125	1,030,181	991,249
64	Subtotal Land & Land Rights	٥	0	0	0	0	0	0	0	0	0	0	0	0	0

Jasmine Lakes

Schedule: A-10

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

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 Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN 2 351.1	GIBLE PLANT	5000													
3 352.1	Organization Franchises	5,006 0	5,006 0	5,006 0	5,006 0	5.006 0	5,006 0	5,006 0	5,006 0	5,006 0	5,006 0	5,006 0	5,006 0	5,006 0	5,006 0
4 389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	CTION PLANT	_	-	v	ŭ	ŭ	J	J	·	·	Ü	Ü	ŭ	v	
6 353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 354.2	Structures & Improvements	429	434	439	444	449	454	459	464	470	475	480	485	490	459
8 355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 360.2 10 361.2	Collection Sewers - Force Collection Sewers - Gravity	248,913 6,318	249,684 6.817	250,456 7,315	250,813	251,594	252,374 8,811	252,739	253,527	254,316	254,689	255,486	256,282 12,652	256,664	252,887 9.555
11 362.2	Special Collecting Structures	0,310	0.817	7,315	7,814 0	8,313 0	0,011	9,310 0	9,809	10,519	11,230 0	11,941 0	12,032	13,363	9,555
12 363.2	Services to Customers	ō	ō	ŏ	ő	ŏ	ő	ő	ŏ	ŏ	ŏ	ő	Ö	ŏ	ő
13 364.2	Flow Measuring Devices	2,379	2,423	2,467	2,511	2.555	2,599	2,643	2,687	2,687	2,687	2,687	2,687	2,687	2,592
14 365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 SYSTE	M PUMPING PLANT Land & Land Rights	0	0	O	n	0	0	0	0	0	0	o			0
18 354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	o o	0	0	0	0
19 355.3	Power Generation Equipment	o o	Ö	ő	ő	Ö	ő	ő	0	Ô	0	0	Ö	0	ŏ
20 370.3	Receiving Wells	ō	ō	ō	ō	ō	Ō	Ö	ō	ō	ō	ŏ	Ö	Ō	ō
21 371.3	Pumping Equipment	100.915	101,388	101,862	101,064	101,548	102,032	101,245	101,741	102,236	101,460	101,966	102,471	101,708	101,664
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 TREAT 24 353.4	MENT AND DISPOSAL PLANT	0	0	0	0					0		•	0	0	
25 354.4	Land & Land Rights Structures & Improvements	9,691	9,769	9,848	9,871	0 9,951	0 10,030	0 10,054	0 10,134	10,214	0 10,238	0 10,318	10,399	10,424	10,072
26 355.4	Power Generation Equipment	145	149	153	157	161	165	169	173	10,214	181	185	189	192	169
27 380,4	Treatment & Disposal Equipment	551,943	556,849	561,756	566,663	571,570	576,477	581,384	586,291	591,198	596,105	601,012	605,919	610,826	581,384
28 381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 382.4	Outfall Sewer Lines	54	54	54	54	54	54	54	54	54	54	54	54	54	54
30 389.4	Other Plant & Misc. Equipment	60,040	60,546	61,052	61,558	62,065	62,571	63,077	63,583	64,089	64,595	65,101	65,607	66,113	63,077
31 RECLA 32 353.5	IMED WATER TREATMENT PLANT Land & Land Rights	0	0	0	0	0	0	0	ō	0	0	Ō	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	Ö	0	Ö	ŏ	0	ŏ	ō	ő	0	ő	ő	ŏ	ő	ŏ
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 39 389.5	Plant Sewers Other Plant & Misc. Equipment	0	0 67	0 70	0	0	0	0	0	0 86	0	0	0 94	0 97	0 81
	IMED WATER DISTRIBUTION PLANT	64	67	70	72	75	. 78	81	83	86	89	91	94	97	81
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	ō	ō	ō	Ŏ	ō	Õ	ō	0	0	Ö	ō	ō	Ō
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 46 367.6	Reuse Services Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47 371.6	Pumping Equipment	23	23	0 24	25	0 26	27	28	0 29	30	31	32	33	0 34	28
48 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 389.6	Other Plant & Misc. Equipment	Ō	ō	ō	0	ō	Ō	ō	ō	0	Ō	ō	0	Ō	Ō
	RAL PLANT														
51 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354.7 53 390.7	Structures & Improvements	(2,234)	(2,210)	(2.185)	(2.161) 6.697	(2,137)	(2,113)	(2,089)	(2,064)	(2,040)	(2,016)	(1,992)	(1,967) 6,697	(1,943)	(2,089) 6,697
53 390.7 54 390.71	Office Furniture & Equipment Computer Equipment	6,697 5.096	6,697 5.982	6,697 6.891	6,697 7,843	6,697 8,830	6.697 9.844	6.697 10.886	6.697 11.949	6,697 13.031	6,697 14,147	6,697 15,282	16,433	6,697 17,607	11.063
55 391.7	Transportation Equipment	12,155	13,173	14,190	15,208	16,225	17,243	18,260	19,278	20,295	21,313	22,330	23,348	24,365	18,260
56 392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57 393.7	Tools, Shop & Garage Equipment	66	67	68	68	69	70	70	71	72	72	73	74	74	70
58 394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59 395.7 60 396.7	Power Operated Equipment Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61 397. 7	Miscellaneous Equipment	(899)	(899)	(899)	(1,140)	(1,134)	(1,128)	(1,364)	(1,352)	(1,341)	(1,570)	(1,553)	(1,536)	(1,760)	(1,275)
62 398.7	Other Tangible Plant	23,381	23,950	24,518	25,087	25,655	26,223	26,792	27,360	27,929	28,497	29,065	29,634	30,202	26,792
	-			1,049,783		1,067,571				1,105,724		1,124,260	1,134,559		
63 TOT 64	Subtotal Land & Land Rights	1,030,181	1,039,971	1,049,783	1,057,656	1,067,571	1,077,515	1,085,502	1,095,520	1,105,724	1,113,979 0	1,124,260	1,134,559	1,142,899	1,086,548
0-1	Sucrem Land & Land Rights	U	U	U	U	U	U	U	U	U	U	U	0	U	U

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

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-11 Page: 1 of 2

Preparer: Robert M. Griffin

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

and/o	r retirements specifically identifying those	amounts.	
	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	palances for this system begin with the		
1	12/31/92 Balance	193,231	162,245
•		.00,20.	, 02,2 .0
	1993		
2	Additions	0	. 0
3	Adjustments	0	0
4	12/31/93 Balance	193,231	162,245
_	1994		
5	Additions	109	76
6	Adjustments	0	0
7	12/31/94 Balance	193,340	162,321
	1995		
8	Additions	. 0	0
9	Adjustments	0_	0
10	12/31/95 Balance	193,331	162,314
	1996		
11	Additions	5,825	^
		5,625	0
12	Adjustments	100 150	0
13	12/31/96 Balance	199,156	162,314
	1997		
14	Additions	0	0
15	Adjustments	0	0
16	12/31/97 Balance	199,156	162,314
		,55,,755	
	1998		
17	Additions	0	0
18	Adjustments	0	0
19	12/31/98 Balance	199,156	162,314
	1999		
20	Additions	^	^
		0	0
21	Adjustments	400.450	100.014
. 22	12/31/99 Balance	199,156	162,314

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

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-11

Page: 2 of 2

Preparer: Robert M. Griffin

	(1)	(2) Water	(3) Sewer
₋ine No.	Description	Year End Balance	Year End Balance
	2000		
	Additions	0	C
	Adjustments	0	
	12/31/00 Balance	199,156	162,314
	2001	•	,
	Additions	0	(
27 28	Adjustments 12/31/01 Balance	199,156	162,314
	2002		
29	Additions	0	(
30	Adjustments	0	
31	12/31/02 Balance	199,156	162,31
00	2003	•	
	Additions Adjustments	0	
34	12/31/03 Balance	199,156	162,31
	2004		
35	Additions	138	
	Adjustments	0	
37	12/31/04 Balance	199,294	162,31
38	2005 Additions	0	
39	Adjustments	(138)	i
40	12/31/05 Balance	199,156	162,31
	2006	•	
41 42	Additions Adjustments	0	
43	12/31/06 Balance	199,156	162,31
	2007		
	Additions	0	
	Adjustments	0	
46	12/31/07 Balance	199,156	162,31

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

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Jasmine Lakes

Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Florida Public Service Commission

Schedule:

A-12 1 of 5

Page: Preparer:

Robert M. Griffin

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			al Base Ye			ediate Yea			d Rate Ye	
Line		Adjusted		ed & Useful	Adjusted		ed & Useful	Adjusted		ed & Useful
No.	Description	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
	WATER									
	Cash CIAC:									
1	Water Treatment Equipment	199,156	0.00%	0	199,156	0.00%	0	199,156	0.00%	0
2	Meter Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash CIAC	199,156		0	199,156		0	199,156	-	0
	Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0	-	0	0	•	0	0	-	0
12	Total Water CIAC	199,156	-	0	199,156		0	199,156	-	0
	SEWER								_	
	Cash CIAC:									
13	Treatment & Disposal Equipment	162,314	0.00%	0	162,314	0.00%	0	162,314	0.00%	0
14	Other	102,314	0.00%	ő	102,314	0.00%	ő	102,314	0.00%	0
15	Main Extension Charge	0	0.00%	ő	0	0.00%	ő	0	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	ő	0	0.00%	0
17	Total Cash CIAC	162,314	-	0	162,314	-	0	162,314	-	0
				_				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
40	Property CIAC:		0.000/		_	0.000/			0.000/	•
	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
	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0	-	0	0	-	0	0	-	0
28	Total Sewer CIAC	162,314	-	0	162,314		0	162,314	-	0

Florida Public Service Commission

Schedule: A-12 Page:

2 of 5

Preparer: Robert M. Griffin

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

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		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		(14) Test Year End	(15) Average
No.		12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER Cash CIAC:														
1	Water Treatment Equipment	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
	SEWER														
	Cash CIAC:														
13		162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
14		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	· ·	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	U	0
17	Total Cash CIAC	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	. 0	0	0	0	0	0	0	0	0	0	0	0
21		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		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance Jasmine Lakes

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

Florida Public Service Commission A-12

Schedule: 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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
-	WATER						-				-				
	Cash CIAC:														
1	Water Treatment Equipment	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	. 0	0	0	0
7	T&D Mains	0	0	0	0	Ó	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	\ 0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
	SEWER														
	Cash CIAC:														
13	Treatment & Disposal Equipment	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	Ö
	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		. 0	ō	ō	ō	ō	Ö	ő	Ö	Ö	ō	ŏ	0	Ö	0
	Other Plant Misc Equip	0	ō	Ö	0	ō	Ö	Ö	ō	0	ō	ō	0	Ö	o
27	Total Property CIAC	0	0	0	0	0	0	0	0	Ō	0	0	0	0	ō
28	Total Sewer CIAC	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314

Jasmine Lakes

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

A-12 Schedule: Page:

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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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														
1	Water Treatment Equipment	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	Ō	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	. Ò	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	. Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
	SEWER														
	Cash CIAC:														
	Treatment & Disposal Equipment	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	U	0
17	Total Cash CIAC	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reuse Transmission & Dist Mains	0	0.	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance Jasmine Lakes Docket No. 060368-WS Test Year Ending 12/31/07 Florida Public Service Commission

Schedule: Page:

A-12 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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														
	Water Treatment Equipment	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156	199,156
	SEWER														
	Cash CIAC: Treatment & Disposal Equipment	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
	Other	0	162,314	162,314	102,314	162,314	162,314	162,314	162,314	102,314	102,314	0 0	102,314	102,314	162,314
	Main Extension Charge	. 0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Service Installation Fees	Ö	ő	ő	Ö	ő	ő	ő	0	ō	0	ő	Ö	. 0	0
17	Total Cash CIAC	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
	Property CIAC:														
	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 I	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 I	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 1	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 I	Reuse Transmission & Dist Mains	0	0	0	0	0	0	. 0	0	0	0	0	0	0	0
	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314

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

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-13

Page: 1 of 2

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)
	· /	Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin with the date that	t rate base was last estal	olished by PSC
1	12/31/92 Balance	193,231	162,245
	1993		
2	Additions	0	0
3	Adjustments	0	0
4	12/31/93 Balance	193,231	162,245
7	12/31/30 Balance	100,201	102,210
	1994		
5	Additions	109	76
6	Adjustments	0	0
7	12/31/94 Balance	193,340	162,321
	4005		
0	1995	0	0
8	Additions	0	0
9	Adjustments 12/31/95 Balance	193,331	162,314
10	12/31/95 Balance	193,331	102,514
	1996		
11	Additions	5,825	0
12	Adjustments	0	0
13	12/31/96 Balance	199,156	162,314
	1997		
14	Additions	0	0
15	Adjustments	0	0
16	12/31/97 Balance	199,156	162,314
	4000		
47	1998	0	0
17 18	Additions Adjustments	0	0
19	12/31/98 Balance	199,156	162,314
19	12/31/90 Balance	199,100	102,514
	1999		
20	Additions	0	0
21	Adjustments	0	0
22	12/31/99 Balance	199,156	162,314

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

Florida Public Service Commission

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

Projected Test Year Ending 12/31/07

Explanation: Schedule A-11 continued

Schedule: A-13 Page: 2 of 2

Preparer: Robert M. Griffin

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
			20101100
	2000 Additions Adjustments	0	0 0
25	12/31/00 Balance	199,156	162,314
26 27 28	2001 Additions Adjustments 12/31/01 Balance	0 0 199,156	0 0 162,314
29 30 31	2002 Additions Adjustments 12/31/02 Balance	0 0 199,156	0 0 162,314
32 33 34	2003 Additions Adjustments 12/31/03 Balance	0 0 199,156	0 0 162,314
35 36 37	2004 Additions Adjustments 12/31/04 Balance	138 0 199,294	0 0 162,314
38 39 40	2005 Additions Adjustments 12/31/05 Balance	0 (21,293) 178,001	0 (9,397) 152,917
41 42 43	2006 Additions Adjustments 12/31/06 Balance	7,880 0 185,881	9,397 0 162,314
	2007 Additions Adjustments 12/31/07 Balance	8,071 0 193,952	0 0 162,314

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

Test Year Average Balance

Jasmine Lakes

Docket No. 060368-WS Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule:

A-14

Page: Preparer: 1 of 5 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.

If a projected year is employed,	provide breakdown to	r test year, ba	se year and	intermediate y	∕ear also.
(1)	(2)	/3)	(4)	(5)	(6)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) ed rate Yea	(10)
Line		Adjusted	Al Base Ye	ar 2005 ed & Useful	Adjusted	diate Yea	ed & Useful	Adjusted		ed & Usefu
	Description	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
No.	WATER	Datance	70	Adjusted	Dalance		Amount	Dalance		Amount
	Cash						Į.			
1	Water Treatment Equipment	174,015	0.00%	0	181,941	0.00%	0	189,916	0.00%	
2	Meter Fees		0.00%	ő	161,941	0.00%	ő	109,910	0.00%	
		0	0.00%	_		0.00%	ő	0	0.00%	
3	Main Extension Charge	0		0	0		- 1	0	0.00%	
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	U	0.00%	
5	Total Cash	174,015	-	0	181,941	_	0	189,916	_	
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	
11	Total Property	0	-	0	0	_	0	0	-	
12	Total Water	174,015	-	0	181,941	_	0	189,916	-	
	SEWER Cash									
13	Treatment & Disposal Equipment	148,184	0.00%	0	157,617	0.00%	0	162,314	0.00%	
14	Other	. 0	0.00%	0	. 0	0.00%	0	0	0.00%	
15	Main Extension Charge	Ō	0.00%	o l	Ō	0.00%	0	0	0.00%	
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	
17	Total Cash	148,184	-	0	157,617	-	0	162,314	-	
	Property						1			
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	
21	Services to Customers	0	0.00%	О	0	0.00%	0	0	0.00%	
22	Lift Stations	0	0.00%	o l	0	0.00%	0	0	0.00%	
23	Pumping Equipment	0	0.00%	o l	Ō	0.00%	0	0	0.00%	
24	Reuse Services	Ö	0.00%	ŏ	Õ	0.00%	0	0	0.00%	
25	Reuse Transmission & Dist Mains	0	0.00%	ŏl	Ö	0.00%	ő	Õ	0.00%	
26	Other Plant Misc Equip	0	0.00%	ŏ	ő	0.00%	ő	0	0.00%	
27	Total Property		-	0	0	-	0	0	-	
28	Total Sewer	148,184	-	0	157,617	-	0	162,314	-	

Test Year Average Balance Jasmine Lakes Docket No. 060368-WS Test Year Ending 12/31/05 Florida Public Service Commission

Schedule: Page: A-14 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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Маг	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash														
1	Water Treatment Equipment	170,028	170,692	171,357	172,021	172,686	173,350	174,015	174,679	175,343	176,008	176,672	177,337	178,001	174,015
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	170,028	170,692	171,357	172,021	172,686	173,350	174,015	174,679	175,343	176,008	176,672	177,337	178,001	174,015
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	170,028	170,692	171,357	172,021	172,686	173,350	174,015	174,679	175,343	176,008	176,672	177,337	178,001	174,015
	SEWER Cash														
13	Treatment & Disposal Equipment	143,451	144,240	145,029	145,818	146,607	147,395	148,184	148,973	149,762	150,551	151,339	152,128	152,917	148,184
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	Ō	0	ō	0	ō	0	Ö	Ō	0	0	ō
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	143,451	144,240	145,029	145,818	146,607	147,395	148,184	148,973	149,762	150,551	151,339	152,128	152,917	148,184
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	143,451	144,240	145,029	145,818	146,607	147,395	148,184	148,973	149,762	150,551	151,339	152,128	152,917	148,184

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Test Year Average Balance

Jasmine Lakes

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: Page:

A-14 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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
_No.		12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER										·				
	Cash														
. 1	Water Treatment Equipment	170,028	170,692	171,357	172,021	172,686	173,350	174,015	174,679	175,343	176,008	176,672	177,337	178,001	174,015
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0		0
3 4	Main Extension Charge	0	0 0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	. 0	U	0	0	0	0	0	0	0	0	U	0	U	0
5	Total Cash	170,028	170,692	171,357	172,021	172,686	173,350	174,015	174,679	175,343	176,008	176,672	177,337	178,001	174,015
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	170,028	170,692	171,357	172,021	172,686	173,350	174,015	174,679	175,343	176,008	176,672	177,337	178,001	174,015
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	143,451	144,240	145,029	145,818	146,607	147,395	148,184	148,973	149,762	150,551	151,339	152,128	152,917	148,184
14		0	0	0	0	0	0	0	0	0	0	. 0	0	0	0
	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	143,451	144,240	145,029	145,818	146,607	147,395	148,184	148,973	149,762	150,551	151,339	152,128	152,917	148,184
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Lift Stations	0	0	Q	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
	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	143,451	144,240	145,029	145,818	146,607	147,395	148,184	148,973	149,762	150,551	151,339	152,128	152,917	148,184

Test Year Average Balance

Jasmine Lakes

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: Page: A-14 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		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER			·····											
	Cash														
1	Water Treatment Equipment	178,001	178,658	179,314	179,971	180,628	181,284	181,941	182,597	183,254	183,911	184,567	185,224	185,881	181,941
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	-	. 0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	178,001	178,658	179,314	179,971	180,628	181,284	181,941	182,597	183,254	183,911	184,567	185,224	185,881	181,941
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0		0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	_	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	178,001	178,658	179,314	179,971	180,628	181,284	181,941	182,597	183,254	183,911	184,567	185,224	185,881	181,941
	SEWER Cash														
13	Treatment & Disposal Equipment	152,917	153,700	154,484	155,267	156,051	156,834	157,617	158,401	159,184	159,968	160,751	161,534	162,314	157,617
	Other	0	0	0	0	0	0	0	0	0	0	0	0		0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	. 0	0	0	0
17	Total Cash	152,917	153,700	154,484	155,267	156,051	156,834	157,617	158,401	159,184	159,968	160,751	161,534	162,314	157,617
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	. 0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	152,917	153,700	154,484	155,267	156,051	156,834	157,617	158,401	159,184	159,968	160,751	161,534	162,314	157,617

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Test Year Average Balance

Jasmine Lakes

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-14 Page:

5 of 5

Preparer: Robert M. Griffin

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

Line	e (1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No	Description	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER					•									
	Cash														
1		185,881	186,553	187,226	187,898	188,571	189,243	189,916	190,589	191,261	191,934	192,606	193,279	193,952	189,916
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	3.	0	0	0	0	0	0	0	. 0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	185,881	186,553	187,226	187,898	188,571	189,243	189,916	190,589	191,261	191,934	192,606	193,279	193,952	189,916
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	185,881	186,553	187,226	187,898	188,571	189,243	189,916	190,589	191,261	191,934	192,606	193,279	193,952	189,916
	SEWER														
	Cash										400.044	100.011	400 044	400.044	100.014
13		162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	U	0	0	0	0	0	0	U	U
17	Total Cash	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
	Property														
18		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		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		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

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

Schedule: A-15 Page: 1 of 1

Preparer: Robert M. Griffin

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

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

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

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

Florida Public Service Commission

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

Schedule: A-16 Page: 1 of 1

Preparer: Robert M. Griffin

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Schedule: A-17 Page: 1 of 1

Preparer: Robert M. Griffin

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

	(1)	(2) Historical Test Year	(3) Intermediate Year	(4) Projected Rate Yea
Line		2005	2006	2007
No.	Description	Average	Average	Average
	Balance Sheet Accounts			
	For All Systems:			
1	Accounts Rec'd - Customer	1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	TOTAL CURRENT ASSETS	2,166,818	2,158,355	2,728,017
	Less:			
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	647,472	1,354,396	1,527,768
	Total Working Capital Balance Sheet			
13	Accounts- All Systems	<u>1,519,346</u>	803,960	1,200,249
	Allocation for this System: Note:	Allocation is by number	of customers of all syter	ns in Aqua Utilies FL, I
14	Allocation for this System: Note: Allocation Percentage - Water	Allocation is by number 4.238%	of customers of all syter 4.238%	ns in Aqua Utilies FL, 1 4.238%
15	Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14)	4.238% 91,826		
15	Allocation Percentage - Water	4.238% 91,826	4.238%	4.238%
15	Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14)	4.238% 91,826	4.238% 91,467	4.238% 115,608
15 16 17	Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14)	4.238% 91,826 27,439	4.238% 91,467 57,397 4.208%	4.238% 115,608 64,744
15 16 17 18	Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer	4.238% 91,826 27,439 4.208% 91,183	4.238% 91,467 57,397	4.238% 115,608 64,744 4.208%
15 16 17 18	Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts:	4.238% 91,826 27,439 4.208% 91,183	4.238% 91,467 57,397 4.208% 90,827	4.238% 115,608 64,744 4.208% 114,799
15 16 17 18 19	Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense	4.238% 91,826 27,439 4.208% 91,183 27,247	4.238% 91,467 57,397 4.208% 90,827 56,995	4.238% 115,608 64,744 4.208% 114,799 64,291
15 16 17 18 19	Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts:	4.238% 91,826 27,439 4.208% 91,183	4.238% 91,467 57,397 4.208% 90,827 56,995	4.238% 115,608 64,744 4.208% 114,799 64,291
15 16 17 18	Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer	4.238% 91,826 27,439 4.208% 91,183 27,247	4.238% 91,467 57,397 4.208% 90,827 56,995	4.238% 115,608 64,744 4.208% 114,799 64,291
15 16 17 18 19 20 21	Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets	4.238% 91,826 27,439 4.208% 91,183 27,247 12,797 12,707	4.238% 91,467 57,397 4.208% 90,827 56,995	4.238% 115,608 64,744 4.208% 114,799 64,291 92,242 91,596
15 16 17 18 19 20 21	Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water	4.238% 91,826 27,439 4.208% 91,183 27,247 12,797 12,707	4.238% 91,467 57,397 4.208% 90,827 56,995 41,555 41,264	4.238% 115,608 64,744 4.208% 114,799 64,291 92,242 91,596
15 16 17 18 19 20 21	Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets	4.238% 91,826 27,439 4.208% 91,183 27,247 12,797 12,707	4.238% 91,467 57,397 4.208% 90,827 56,995	4.238% 115,608 64,744 4.208% 114,799 64,291 92,242 91,596
15 16 17 18 19 20 21 22 23	Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits	4.238% 91,826 27,439 4.208% 91,183 27,247 12,797 12,707	4.238% 91,467 57,397 4.208% 90,827 56,995 41,555 41,264	4.238% 115,608 64,744 4.208% 114,799 64,291 92,242 91,596
15 16 17 18 19 20 21 22 23	Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits Water	4.238% 91,826 27,439 4.208% 91,183 27,247 12,797 12,707 0 0	4.238% 91,467 57,397 4.208% 90,827 56,995 41,555 41,264	4.238% 115,608 64,744 4.208% 114,799 64,291 92,242 91,596
15 16 17 18 19 20 21 22 23	Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits	4.238% 91,826 27,439 4.208% 91,183 27,247 12,797 12,707	4.238% 91,467 57,397 4.208% 90,827 56,995 41,555 41,264	4.238% 115,608 64,744 4.208% 114,799 64,291 92,242 91,596
15 16 17 18 19 20 21 22 23	Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits Water Sewer Total Balance Sheet CWC-this system	4.238% 91,826 27,439 4.208% 91,183 27,247 12,797 12,707 0 0 0 6,308 18,706	4.238% 91,467 57,397 4.208% 90,827 56,995 41,555 41,264 0 0	4.238% 115,608 64,744 4.208% 114,799 64,291 92,242 91,596
15 16 17 18 19 20 21 22 23	Allocation Percentage - Water Assets Allocated - Water (line 7 x line 14) Liabilities Allocated - Water (line 12 x line 14) Allocation Percentage - Sewer Assests Allocated - Sewer (line 7 x line 17) Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits Water Sewer	4.238% 91,826 27,439 4.208% 91,183 27,247 12,797 12,707 0 0	4.238% 91,467 57,397 4.208% 90,827 56,995 41,555 41,264 0 0	4.238% 115,608 64,744 4.208% 114,799 64,291 92,242 91,596

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Schedule: A-18 Page: 1 of 3

Preparer: Robert M. Griffin

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

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

Line No. ASSETS 12/31/04 1/31/05 2/28/05 3/31/05 4/30/05 5/31/05 6/30/05 7/31/05 8/31/05 9/30/05 10/ Utility Plant 72,950,136 7	(12) (13) 0/31/05 11/30/05 ,571,168 72,641,242 ,644,403 8,983,714 (11,288) (11,251) ,204,283 81,613,704	12/31/05 E 74,040,794 7: 10,504,654 (1,056,914)	(15) Average Balance 72,793,115 4,712,798 (91,868)
No. ASSETS 12/31/04 1/31/05 2/28/05 3/31/05 4/30/05 5/31/05 6/30/05 7/31/05 8/31/05 9/30/05 10/2 1 Utility Plant 72,950,136 72,950,146 72,116 72,760,142 72,760,142	,571,168 72,641,242 ,644,403 8,983,714 (11,288) (11,251) ,204,283 81,613,704	12/31/05 E 74,040,794 7: 10,504,654 (1,056,914)	72,793,115 4,712,798
2 Construction Work in Progress 3 Utility Plant Acquisition (11,572) (11,621) (11,621) (11,584) (11,547) (11,510) (11,473) (11,473) (11,436) (11,399) (11,362) (11,36	,644,403 8,983,714 (11,288) (11,251) ,204,283 81,613,704	10,504,654 (1,056,914)	4,712,798
Utility Plant Acquisition (11,572) (11,621) (11,584) (11,587) (11,510) (11,473) (11,436) (11,399) (11,362) (11,325) (11,	(11,288) (11,251) ,204,283 81,613,704	(1,056,914)	
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 79,2 16 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 52,7 OTHER PHYSICAL PROPERTY 2,007,361 2,000,000 2,000,000 2,000,000 2,000,000	,204,283 81,613,704		(91,868)
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) (26,4 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 52,7 7 OTHER PHYSICAL PROPERTY 2,007,361 2,000,000		83.488.534 7	
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 52,77 OTHER PHYSICAL PROPERTY 2.007,361 2.000,000 2,000,000 2,000,000 2,000,000 2,000,000		,,	77,414,046
7 OTHER PHYSICAL PROPERTY 2,007,361 2,000,000 2,000,000 2,000,000 2,000,000	(26,644,929)	(27,117,048) (2	(26,035,264)
8 Cash 3,477 3,477 3,477 0 0 0 0 (24) 0 0 0 0 0 9 0 0 0 0 0 0 0 0 0 0 0 0 0	766,783 54,968,775	56,371,486 5	51,378,781
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 1,1 1,000 Allowance for Bad Debts (319,546) (229,818) (237,436) (268,058) (280,819) (282,063) (271,710) (248,014) (240,092) (42,343) (42,40)	,000,000 2,000,000	2,000,000	2,000,566
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 1,1 1,000 Allowance for Bad Debts (319,546) (229,818) (237,436) (268,058) (280,819) (282,063) (271,710) (248,014) (240,092) (42,343) (42,40) (4	0 0	0	801
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) (1 Accounts Receivable Other 3,956 2,150 2,150 1,000 1,000 1,000 1,000 1,000 1,000 4,741 12 Materials & Supplies 14,693 14,693 14,693 14,693 14,693 14,693 14,693 12,881 12,881 0 13 Temporary Investments 51,742 56,812 47,883 30,215 30,215 30,215 22,661 22,661 15,107 15,107 14 Unbilled Revenue 655,756 671,431 665,719 632,217 666,946 658,976 636,726 636,726 636,726 632,224 67,832 111,578 124,542 111,290 126,641 127,376 132,007 105,322 114,345 160,330 125,120 116 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 1,917 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, Deferred Rate Case Expense 254,016 247,871 267,224 299,338 335,456 401,769 410,728 432,807 447,113 470,506 44	,196,584 1,168,243		1,554,936
11 Accounts Receivable Other 3,956 2,150 2,150 2,150 1,000 1,000 1,000 1,000 1,000 4,741 12 Materials & Supplies 14,693 14,693 14,693 14,693 14,693 14,693 14,693 12,881 0 0 13 Temporary Investments 51,742 56,812 47,883 30,215 30,215 30,215 22,661 22,661 15,107 15,107 14 Unbilled Revenue 655,756 671,431 665,719 632,217 666,946 658,976 636,726 636,726 636,726 632,224 67 15 Prepayments 111,578 124,542 111,290 126,641 127,376 132,007 105,322 114,345 160,330 125,120 116 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 1,917 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 Deferred Rate Case Expense 254,016 247,871 267,224 299,338 335,456 401,769 410,728 432,807 447,113 470,506 44	(38,808) (27,757)		(193,973)
12 Materials & Supplies 14,693 14,693 14,693 14,693 14,693 14,693 14,693 14,693 12,881 12,881 0 13 Temporary Investments 51,742 56,812 47,883 30,215 30,215 30,215 22,661 22,661 22,661 15,107 15,107 14 Unbilled Revenue 655,756 671,431 665,719 632,217 666,946 658,976 636,726 636,726 636,726 632,224 67 15 Prepayments 111,578 124,542 111,290 126,641 127,376 132,007 105,322 114,345 160,330 125,120 1 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 1,9 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 Deferred Rate Case Expense 254,016 247,871 267,224 299,338 335,456 401,769 410,728 432,807 447,113 470,506 44	1,659 10,151	17,983	3,842
13 Temporary Investments 51,742 56,812 47,883 30,215 30,215 30,215 22,661 22,661 15,107 15,107 14 Unbilled Revenue 655,756 671,431 665,719 632,217 666,946 658,976 636,726 636,726 636,726 632,224 6 15,707 11,578 124,542 111,290 126,641 127,376 132,007 105,322 114,345 160,330 125,120 1 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 1.9 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 18,006 Preferred Rate Case Expense 254,016 247,871 267,224 299,338 335,456 401,769 410,728 432,807 447,113 470,506 4	0 0	• •	9.893
14 Unbilled Revenue 655,756 671,431 665,719 632,217 666,946 658,976 636,726 636,726 630,726 632,224 6715 Prepayments 111,578 124,542 111,290 126,641 127,376 132,007 105,322 114,345 160,330 125,120 1116 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 1,917 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 Deferred Rate Case Expense 254,016 247,871 267,224 299,338 335,456 401,769 410,728 432,807 447,113 470,506 44	15.107 7.554	7,554	27,141
15 Prepayments 111,578 124,542 111,290 126,641 127,376 132,007 105,322 114,345 160,330 125,120 1 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 1,9 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 Deferred Rate Case Expense 254,016 247,871 267,224 299,338 335,456 401,769 410,728 432,807 447,113 470,506 4	623,159 640,757	596,599	642,613
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 1,9 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 Deferred Rate Case Expense 254,016 247,871 267,224 299,338 335,456 401,769 410,728 432,807 447,113 470,506 4	136.081 131.107	134,962	126,208
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 Deferred Rate Case Expense 254,016 247,871 267,224 299,338 335,456 401,769 410,728 432,807 447,113 470,506 4	150,001 151,107		
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 4	,933,783 1,930,054	1,929,910	2,171,460
	18,595 18,595	18,595	14,875
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 1,6	489,534 498,134	520,603	390,392
	,620,309 1,595,211		1,751,418
	356,460 306,152	302,077	232,320
21 RWIP 0 0 0 0 0 (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 2,4	,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 59,1	.163.834 61.295.290	62,704,354 5	57,929,817

Aqua Utilities Florida, Inc.

Florida Public Service Commission

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

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

production growing percentage between the control of the control o

Schedule: A-18 Page: 2 of 3

The court growing province is the control of the court of

Preparer: Robert M. Griffin

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year Enc	(15) Average
No.	ASSETS	12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	12/31/06	Balance
1 2	Utility Plant Construction Work in Progress	74,040,794 10,504,654	74,655,534 10,311,539	74,893,273 11,141,392	75,399,796 12,394,416	75,436,181 13,848,877	77,417,336 13,446,934	77,249,303 13,706,283	76,976,721 14,892,529	76,950,257 15,815,014	77,272,592 16,576,655	77,282,592 16,576,655	78,012,592 16,576,655	90,892,592 9,576,655	77,421,505 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 9	Cash Accounts Receivable Customer	0 1,208,001	0 1.353.476	0 1.404.317	(25,297) 1,259,539	(19,291) 1,528,336	(12,445) 1,316,267	(14,829) 1,387,814	46,112 1.311.640	101,862 1,209,048	40,714 1.396,400	25,000 1,419,184	25,000 1,419,184	25,000 1,419,184	14,756 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 14	Temporary Investments Unbilled Revenue	7,554	0	0 000	0	752.040	740.460	0	0	(0)	(0)	(0)	(0)	(0)	581 695,977
15	Prepayments	596,599 134,962	684,821 113,059	689,920 108,716	686,114 112,645	752,018 106,078	710,160 138,213	707,524 136,550	678,101 143,652	658,971 166,987	690,529 161,023	730,982 140,000	730,982 140,000	730,982 140,000	133,991
10	Тераушена	134,902	115,055	100,710	112,043	100,078	130,213	130,330	143,032	100,567	101,025	140,000	140,000	140,000	133,331
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 22 23	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)
24	TOTAL DEFERRED DEBITS	2,402,958	2,419,890	2,385,755	3,096,896	3,067,070	3,074,474	3,064,903	3,193,311	3,229,896	3,302,929	3,301,876	3,394,417	3,438,458	3,028,679
25	TOTAL ASSETS	62,704,354	63,140,744	63,997,679	63,698,369	65,258,816	66,350,585	66,605,226	67,659,134	68,395,181	69,240,798	69,056,228	69,670,622	76,148,948	67,071,284

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

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

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

Schedule: A-18 Page: 3 of 3

Preparer: Robert M. Griffin

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year Enc	(15) Average
Line No.	ASSETS	Prior Year 12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
140.	ASSETS	12/3 1/00	173 1707	2/20/01	3/3 //0/	4/30/07	3/3 1/07	0/30/07	1131101	0/3 1/07	3/30/01	10/3//07	11/30/01	12/01/01	Baidillo
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
_	OTHER SHARES AS SECTION		0.000.000					0.000.000	0.000.000	0.000.000	2.000.000	2,000,000	2,000,000	2,000,000	2,000,000
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	o o	` ′ 0′	` oʻ	0	0	0	0	0
12	Materials & Supplies	ō	ō	ō	ō	ō	ō	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
40	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
16	TOTAL CURRENT ASSETS	2,286,044	2,508,714	2,748,097	2,710,712	2,951,615	2,870,271	2,829,386	2,706,116	2,663,420	2,707,710	2,009,000	2,610,009	2,020,305	2,731,003
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

Schedule: A-19 1 of 3

Page: Preparer: Robert M. Griffin

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

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	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	Ö	0	0	0	Ó	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	0,407,020	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	Ö	0	C	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	n		6,600
-				- 1,000		,	,000	· · · · · · · · · · · · · · · · · · ·							
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
						56,524,868			57.819.700		,				

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS Test Year Ended 2006 Historical [] Projected [X] Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

A-19 Schedule: Page: Preparer:

2 of 3 Robert M. Griffin

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	12/31/06	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	02,724,742	02,724,742	JE,724,142	04,724,142	02,724,742	02,727,772	02,724,742	02,12-1,1-12	02,121,112	5 _{1, _ 1, 1, 1, 1				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
_									700.000	744.000	000.040	525,000	525,000	525,000	646,110
8	Accounts Payable	1,467,620	588,143	352,026	361,616	632,190	803,444	397,975	782,029	741,362 705,606	698,018 996,372	750,000	750,000	750,000	674.212
9	Accts & Int. Payable-Assoc Cos	0	1,236,389	822,812	(662,984)	990,233	803,106	898,341	724,883		600,000	600,000	600,000	600,000	615,094
10	Customer Deposits	625,567	632,356	629,657	624,200	626,598	634,358	623,482	600,000	600,000	938,167	958,212	312,212	1,781,680	298.129
11	Accrued Taxes	(324,416)	(327,377)	(147,644)	(38,433)	124,128	233,054	155,389	42,070 17,385	168,641 17,385	17,385	17,385	17,385	17,385	14,193
12	Accrued Interest	17,385	13,635	13,056	12,566	5,686	7,730	10,144	17,385	17,365	17,303	17,303	17,303	17,300	14,133
13	Accrued Dividends	504 400	450.000	470 750	200 405	257.440	402.000	270 202	420.062	251 207	344,148	321,500	356,500	431,500	395,963
14	Misc. Current & Accrued Liabilities	521,482	450,083	476,753	336,125	357,110	403,902	376,263	420,862	351,297	344,146	321,300	330,300	431,300	353,503
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)		(11,007,509)
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
Schedule: A-19

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

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

Schedule: Page:

Preparer:

3 of 3 Robert M. Griffin

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	17-1-90	Prior Year												Test Year End	Average
No.	Liabilities	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	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)		(12,764,817)
5	Other Equity Capital		, ,	, . , , ,	(,,	((((,,	(10,111,1000)	(11101 11014)	(,,	(1.10. 1000)	(10,11,10,10)	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

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Jasmine Lakes NET OPERATING INCOME

	SCHEDULE	PAGE
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Net Operating Income Statement - Water	B-1	57
Net Operating Income Statement - Sewer	B-2	58
Adjustments to Net Operating Statements	B-3	59
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Water O & M Expenses By Month	B-5	65
Sewer O & M Expenses By Month	B-6	69
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Net Depreciation Expense - Water	B-13	83
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Schedule of Water Net Operating Income

Jasmine Lakes Docket No. 060368-WS

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

Florida Public Service Commission

Schedule:

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Page: 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.

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6) Adjusted	(7)	(8) Adjusted	(9) Requested	(10) Requested	(11)
Line		Books	Test Year	Test Year	Adjustments	Intermd. Yr	Adjustments	Rate Year	Revenue	Annual	Supporting
No.	Description	2005	Adjustment	2005	2005-06	2006	2006-07	2007	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	473,552	(8,055)	465,497	7,495	472,992	00	472,992	149,269	622,261	B-4
2	Operation & Maintenance	279,524	16,967	296,491	(89,360)	207,131	55,837	262,969	2,204	265,173	B-5
3	Depreciation, net of CIAC Amort.,U&U	70,699	(1,107)	69,592	10,456	80,048	10,851	90,899	0	90,899	B-13
4	Amortization	0	O O	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	33,885	0	33,885	518	34,403	3,482	37,884	6,717	44,602	B-15
6	Provision for Income Taxes	34,503	(23,076)	11,428	31,275	42,703	(27,345)	15,358	52,888	68,245	C-1
7	OPERATING EXPENSES	418,611	(7,216)	411,395	(47,110)	364,285	42,825	407,111	61,809	468,920	
8	NET OPERATING INCOME	54,941	(839)	54,102	54,605	108,707	(42,825)	65,882	87,459	153,341	
9	RATE BASE	1,647,355	88,278	1,735,633	82,425	1,818,058	110,336	1,928,394		1,928,394	A-1
10	RATE OF RETURN	3.34%	=	3.12%	·	·	·	·	:	7.95%	

Florida Public Service Commission

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

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

Line	(1)		(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
No.	Description UTILITY TEST YEAR ADJUSTMENTS	- 2006	vvalei	Sewei	Scriedules
1	A. REVENUES	2000			E-2, E-13
2	Customer growth		7,495	10,405	•
3	TOTAL	-	7,495	10,405	
4					
5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Salaries & Wages - Employees	Adjustment for open positions	5,021	176	
7	Salaries & Wages - Officers, Exec.	Adjustment for open positions	(632)	(411)	
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits	2,789	(1,871)	
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth	(7,470)	(2,229)	
40	Chadas Barranal Farrance	and inflationary increases Adl, for upgraded plants, growth and inflationary	0	7,323	
10	Sludge Removal Expense	increases	U	1,323	
11	Purchased Power	Adi, for increase in cost due to storm damage recover	(1,719)	(2,588)	
- ' '	Fulchased Fower	surcharges and fuel charges	(1,710)	(2,000)	
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges	283	7.045	
13	Chemicals	Adj. for increase in chlorine costs	(684)	(7,495)	
14	Materials & Supplies	Adj. for increase in spending to improvement and	2,864	5,449	
	.,,	repairs that are not capital in nature.			
15	Contractual Services - Engineering	Adj. for the cost of CCR's that were previously paid by	295	798	
		the corporate office.			
16	Contractual Services - Accounting	Adj. for the cost of setting up Sarbane-Oxley	132	176	
		procedures, along with a reduction of cost for the			
		process of the Annual Reports to the FPSC.	(80.040)	(4.000)	
17	Contractual Services - Legal	Adj. to account for fees that were previously included	(79,213)	(1,266)	
40	Contractual Continue Marrie Face	in the corporate charges in the past. Adj. for several items (engineering, legal & acctg) that	(24,192)	(27,109)	
18	Contractual Services - Mgmt. Fees	were previously recorded in Mgmt Fees that are now	(24, 192)	(27,109)	
		recorded on the proper lines.			
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing.	(8,471)	(1,138)	
20	Contractual Services - Other	Adj. for changes occurring due to moving the call	(7,000)	1,670	
		center from Florida to Cary, NC	(-,/	,	
21	Rental of Building/Real Prop.	Change in the admin/operations office rent.	(526)	(887)	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is	(33)	1,994	
		volatile from year to year.			
23	Transportation Expenses	Adj. for the new procedure that transfers a portion of	(13,678)	(14,823)	
		transportation cost to capital.	,,,,,,,,	(700)	
24	Insurance - Vehicle	Adj. for the new procedure that transfers a portion of	(885)	(729)	
05	lander Constant Link Str.	transportation cost to capital. Adj. for increase in liability with additional UPIS	1,047	1,068	
25 26	Insurance - General Liability Insurance - Workman's Comp.	Adj. for decrease related to open positions.	(998)	(1,088)	
27	Insurance - Other	Adj. for volatile charges from year to year.	(655)	(753)	
28	Advertising Expense	Adj. for additional advertising for open positions and	(23)	(1)	
	The remaining Emperior	customer notices for NOV's	()	, ,	
29	Reg. Comm. Exp Rate Case Amort.	None	0	0	
30	Reg. Comm. Exp Rate Case Other	None	0	0	
31	Bad Debt Expense	Adj. for improved delinquencies	10,262	(3,429)	
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular	30,652	32,531	
		phones, long distance charges, relocation charges, seminars, travel, and fines.			
33	Non-recurring 2005 Bonus True-up	seminars, travel, and lines.	541	529	
34	Purchased Power Rate Increase Pass	Through	2,890	5,197	
35	Non-recurring 2005 Miscellaneous Exp		42	41	
36	TOTAL		(89,360)	(1,818)	
37			, ,,		
38	C. DEPRECIATION NET OF AMORTIZATI	ON OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plan		10,363	12,756	
40	CIAC amortization adjusted for addition	nal contributions	94	69	
41	TOTAL		10,456	12,825	
42					

Florida Public Service Commission

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

Schedule: Page: Preparer:

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Jack Schreyer

	(1)	(2)	(3)	(4)
Line No.	Description	2006 Water	2006 Sewer	Supporting Schedules
43	D. AMORTIZATION			
44		0	0	
45	•	0	0	
46	TOTAL	0	0	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	RAF on revenue from customer growth and rate index	337	468	
50	2. Payroll tax adjustment	408	24	
51	Property taxes associated with plant additions	(227)	(238)	
52	Property Tax adjustment for Future Use plant	o´	o o	
53	TOTAL	518	255	
54				
55	F. INCOME TAXES			C-1
56	Income tax impact of the adjustments to per book income	31,275	(1,795)	
57	TOTAL	31,275	(1,795)	
58			. ,	
59	TOTAL INCOME ADJUSTMENTS	(39,616)	19,871_	

Florida Public Service Commission

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

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

7 Salaries & Wages - Officers, Exec. Adj. to include filling open positions and to add (992) (1,1 8 Employee Pensions & Benefits Adj. to include filling open positions and to add 6,112 6,3 9 Purchased Water / Sewer Treatment for water and 2.003 for sewer	69 118 113 96 53 89 84 28 80 55 25 06 68 73
A. REVENUES	0 0 0 8-5, B-6 32) 000) 69 118 13 96 53 89 84 428 80 55 55 55 56 68 73 003 64 68
Customer growth TOTAL TOTAL	0 0 0 8-5, B-6 32) 000) 69 118 13 96 53 89 84 428 80 55 55 55 56 68 73 003 64 68
B. OPERATIONS & MAINTENANCE Salaries & Wages - Employees Adj. to include filling open positions and to add (6,348) (6 Salaries & Wages - Officers, Exec. Adj. to include filling open positions and to add (992) (1,1 1 1 1 1 1 1 1 1 1	B-5, B-6 82) 00) 69 18 13 96 53 89 84 28 80 55 25 06 68 73 03 64 68
4 5 B. OPERATIONS & MAINTENANCE 6 Salaries & Wages - Employees Adj. to include filling open positions and to add (6,348) (6 7 Salaries & Wages - Officers, Exec. Adj. to include filling open positions and to add (992) (1,1 8 Employee Pensions & Benefits Adj. to include filling open positions and to add 6,112 6,3 9 Purchased Water / Sewer Treatment for water and 2.003 for sewer Adj. to '07plan, alloc'd by ERCs, increase is 8.536% 3,164 8 10 Sludge Removal Expense Adj. to '07plan, alloc'd by ERCs, increase 19.286% 0 9,9 11 Purchased Power Adj. to '07plan, alloc'd by ERCs, increase 14.219% (113) 3 12 Fuel for Purchased Power Adj. to '07plan, alloc'd by ERCs, increase 14.219% 65 1,4 13 Chemicals Adj. to '07plan, alloc'd by ERCs, increase 14.219% 65 1,4 14 Materials & Supplies Adj. to '07plan, alloc'd by ERCs, increase 17.589% 1,009 1,3 15 Contractual Services - Legal Adj. to '07plan, alloc'd by ERCs, increase 0.757% 35 2	82) 00) 69 118 13 96 53 89 84 28 80 55 25 06 68 73 003 664
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9 Purchased Water / Sewer Treatment Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer 3,164 8 for water and 2.003 for sewer 10 Sludge Removal Expense Adj. to '07plan, alloc'd by ERCs, increase 19.286% 0 9,9 11 Purchased Power Adj. to '07plan, alloc'd by ERCs, increase 14.219% (113) 3 12 Fuel for Purchased Power Adj. to '07plan, alloc'd by ERCs, increase 14.219% 65 1,4 13 Chemicals Adj. to '07plan, alloc'd by ERCs, increase 8.271% 1,230 1,9 14 Materials & Supplies Adj. to '07plan, alloc'd by ERCs, increase 9.757% 35 2 15 Contractual Services - Engineering Adj. to '07plan, alloc'd by ERCs, increase 0.757% 35 2 16 Contractual Services - Accounting Adj. to '07plan, alloc'd by ERCs, increase 0.757% 387 387 17 Contractual Services - Mgmt. Fees Adj. to '07plan, alloc'd by ERCs, increase 0.757% (598) 9 18 Contractual Services - Other Adj. to '07plan, alloc'd by ERCs, increase 0.757% 466 2 20 Contractual Services - Other Adj. to '07plan, alloc'd by ERCs, increase 0.757% 1,267<	118 113 996 553 889 84 28 80 555 225 006 68 77 3
For water and 2.003 for sewer 10 Sludge Removal Expense Adj. to '07plan, alloc'd by ERCs, increase 19.286% 0 9,9 11 Purchased Power Adj. to '07plan, alloc'd by ERCs, increase 14.219% (113) 3 12 Fuel for Purchased Power Adj. to '07plan, alloc'd by ERCs, increase 14.219% 65 1,4 13 Chemicals Adj. to '07plan, alloc'd by ERCs, increase 8.271% 1,230 1,9 14 Materials & Supplies Adj. to '07plan, alloc'd by ERCs, increase 17.589% 1,009 1,3 15 Contractual Services - Engineering Adj. to '07plan, alloc'd by ERCs, increase 0.757% 35 2 16 Contractual Services - Accounting Adj. to '07plan, alloc'd by ERCs, increase 0.757% 387 17 Contractual Services - Legal Adj. to '07plan, alloc'd by ERCs, increase 0.757% (598) 9 18 Contractual Services - Mgmt. Fees Adj. to '07plan, alloc'd by ERCs, increase 0.757% (598) 9 18 Contractual Services - Mgmt. Fees Adj. to '07plan, alloc'd by ERCs, increase 0.757% (598) 9 19 Contractual Services - Other Adj. to '07plan, alloc'd by ERCs, increase 0.757% 466 2 20 Contractual Services - Other Adj. to '07plan, alloc'd by ERCs, increase 0.757% 1,267 4 21 Rental of Building/Real Prop. Adj. to '07plan, alloc'd by ERCs, increase 0.755% 1,267 4 22 Rental of Equipment Adj. to '07plan, alloc'd by ERCs, increase 1.755% 206 2 23 Transportation Expenses Adj. to '07plan, alloc'd by ERCs, increase 1.755% 2,230 1,6 24 Insurance - Vehicle Adj. to '07plan, alloc'd by ERCs, increase 7.195% 334 2 25 Insurance - General Liability Adj. to '07plan, alloc'd by ERCs, increase 7.195% 42 26 Insurance - Other Adj. to '07plan, alloc'd by ERCs, increase 7.195% 42 27 Insurance - Other Adj. to '07plan, alloc'd by ERCs, increase 7.195% 42 28 Advertising Expense Adj. to '07plan, alloc'd by ERCs, increase 7.195% 42 29 Reg. Comm. Exp Rate Case Amort. Adj. to '07plan, alloc'd by ERCs, increase 7.195% 42 30 Reg. Comm. Exp Rate Ca	13 96 53 89 84 28 80 55 55 25 06 68 73 03 64
Sludge Removal Expense	96 53 89 84 28 80 55 25 06 68 73 03 64
11	96 53 89 84 28 80 55 25 06 68 73 03 64
Fuel for Purchased Power Adj. to '07plan, alloc'd by ERCs, increase 14.219% 1,230 1,9	89 84 28 80 555 25 06 68 73 03 64
14 Materials & Supplies Adj. to '07plan, alloc'd by ERCs, increase 17.589% 1,009 1,3 15 Contractual Services - Engineering Adj. to '07plan, alloc'd by ERCs, increase 0.757% 35 2 16 Contractual Services - Accounting Adj. to '07plan, alloc'd by ERCs, increase 0.757% 387 17 Contractual Services - Legal Adj. to '07plan, alloc'd by ERCs, increase 0.757% (598) 9 18 Contractual Services - Mgmt. Fees Adj. to '07plan, alloc'd by ERCs, increase 0.757% 3,867 3,0 19 Contractual Services - Testing Adj. to '07plan, alloc'd by ERCs, increase 0.757% 466 2 20 Contractual Services - Other Adj. to '07plan, alloc'd by ERCs, increase 0.757% 1,267 4 21 Rental of Building/Real Prop. Adj. to '07plan, alloc'd by ERCs, increase 1.755% 206 2 22 Rental of Equipment Adj. to '07plan, alloc'd by ERCs, increase 1.755% 15 4 23 Transportation Expenses Adj. to '07plan, alloc'd by ERCs, increase 29.843% 2,230 1,6 24 Insurance - Vehicle Adj. to '07plan, alloc'd by ERCs, increase 7.195% <td>84 28 80 55 55 25 06 68 73 03 64</td>	84 28 80 55 55 25 06 68 73 03 64
15	28 80 55 25 06 68 73 03 64
Adj. to '07plan, alloc'd by ERCs, increase 0.757% 387	80 55 25 06 68 73 03 64
17 Contractual Services - Legal Adj. to '07plan, alloc'd by ERCs, increase 0.757% (598) 9 18 Contractual Services - Mgmt. Fees Adj. to '07plan, alloc'd by ERCs, increase 13.351% 3,867 3,0 19 Contractual Services - Testing Adj. to '07plan, alloc'd by ERCs, Increase 0.757% 466 2 20 Contractual Services - Other Adj. to '07plan, alloc'd by ERCs, increase 0.757% 1,267 4 21 Rental of Building/Real Prop. Adj. to '07plan, alloc'd by ERCs, increase 1.755% 206 2 22 Rental of Equipment Adj. to '07plan, alloc'd by ERCs, increase 1.755% 15 4 23 Transportation Expenses Adj. to '07plan, alloc'd by ERCs, increase 29.843% 2,230 1,6 24 Insurance - Vehicle Adj. to '07plan, alloc'd by ERCs, increase 7.195% 77 25 Insurance - General Liability Adj. to '07plan, alloc'd by ERCs, increase 7.195% 334 2 26 Insurance - Workman's Comp. Adj. to '07plan, alloc'd by ERCs, increase 7.195% 42 27 Insurance - Other Adj. to '07plan, alloc'd by ERCs, increase 7.195% 146	55 25 06 68 73 03 64
18 Contractual Services - Mgmt. Fees Adj. to '07plan, alloc'd by ERCs, increase 13.351% 3,867 3,0 19 Contractual Services - Testing Adj. to '07plan, alloc'd by ERCs, increase 0.757% 466 2 20 Contractual Services - Other Adj. to '07plan, alloc'd by ERCs, increase 0.757% 1,267 4 21 Rental of Building/Real Prop. Adj. to '07plan, alloc'd by ERCs, increase 1.755% 206 2 22 Rental of Equipment Adj. to '07plan, alloc'd by ERCs, increase 1.755% 15 4 23 Transportation Expenses Adj. to '07plan, alloc'd by ERCs, increase 29.843% 2,230 1,6 24 Insurance - Vehicle Adj. to '07plan, alloc'd by ERCs, increase 7.195% 77 25 Insurance - General Liability Adj. to '07plan, alloc'd by ERCs, increase 7.195% 334 2 26 Insurance - Workman's Comp. Adj. to '07plan, alloc'd by ERCs, increase 7.195% 42 27 Insurance - Other Adj. to '07plan, alloc'd by ERCs, increase 7.195% 42 28 Advertising Expense Adj. to '07plan, alloc'd by ERCs, increase 7.195% 10 29	25 06 68 73 03 64
19 Contractual Services - Testing Adj. to '07plan, alloc'd by ERCs, Increase 0.757% 466 2 20 Contractual Services - Other Adj. to '07plan, alloc'd by ERCs, increase 0.757% 1,267 4 21 Rental of Building/Real Prop. Adj. to '07plan, alloc'd by ERCs, increase 1.755% 206 22 Rental of Equipment Adj. to '07plan, alloc'd by ERCs, increase 1.755% 15 4 23 Transportation Expenses Adj. to '07plan, alloc'd by ERCs, increase 29.843% 2,230 1,6 24 Insurance - Vehicle Adj. to '07plan, alloc'd by ERCs, increase 7.195% 77 25 Insurance - General Liability Adj. to '07plan, alloc'd by ERCs, increase 7.195% 334 2 26 Insurance - Workman's Comp. Adj. to '07plan, alloc'd by ERCs, increase 7.195% 42 27 Insurance - Other Adj. to '07plan, alloc'd by ERCs, increase 7.195% 42 28 Advertising Expense Adj. to '07plan, alloc'd by ERCs, increase 7.195% 146 29 Reg. Comm. Exp Rate Case Amort. See MFR Schedule B-12 0 30 Reg. Comm. Exp Rate Case Other Adj. to '07plan	06 68 73 03 64
20 Contractual Services - Other Adj. to '07plan, alloc'd by ERCs, increase 0.757% 1,267 4 21 Rental of Building/Real Prop. Adj. to '07plan, alloc'd by ERCs, increase 1.755% 206 22 Rental of Equipment Adj. to '07plan, alloc'd by ERCs, increase 1.755% 15 4 23 Transportation Expenses Adj. to '07plan, alloc'd by ERCs, increase 29.843% 2,230 1,6 24 Insurance - Vehicle Adj. to '07plan, alloc'd by ERCs, increase 7.195% 77 25 Insurance - General Liability Adj. to '07plan, alloc'd by ERCs, increase 7.195% 334 2 26 Insurance - Workman's Comp. Adj. to '07plan, alloc'd by ERCs, increase 7.195% 42 27 Insurance - Other Adj. to '07plan, alloc'd by ERCs, increase 7.195% 42 28 Advertising Expense Adj. to '07plan, alloc'd by ERCs, increase 7.195% 146 29 Reg. Comm. Exp Rate Case Amort. See MFR Schedule B-12 0 30 Reg. Comm. Exp Rate Case Other None 0 31 Bad Debt Expense Adj. to '07plan, allocated by ERCs. Anticipated (11,382) (1,1	68 73 03 64 68
21 Rental of Building/Real Prop. Adj. to '07plan, alloc'd by ERCs, increase 1.755% 206 22 Rental of Equipment Adj. to '07plan, alloc'd by ERCs, increase 1.755% 15 4 23 Transportation Expenses Adj. to '07plan, alloc'd by ERCs, increase 29.843% 2,230 1,6 24 Insurance - Vehicle Adj. to '07plan, alloc'd by ERCs, increase 7.195% 77 25 Insurance - General Liability Adj. to '07plan, alloc'd by ERCs, increase 7.195% 334 2 26 Insurance - Workman's Comp. Adj. to '07plan, alloc'd by ERCs, increase 7.195% 42 27 Insurance - Other Adj. to '07plan, alloc'd by ERCs, increase 7.195% 146 28 Advertising Expense Adj. to '07plan, allocated by ERCs. 10 29 Reg. Comm. Exp Rate Case Amort. See MFR Schedule B-12 0 30 Reg. Comm. Exp Rate Case Other None 0 31 Bad Debt Expense Adj. to '07plan, allocated by ERCs. Anticipated (11,382) (1,1	03 64 68
23 Transportation Expenses Adj. to '07plan, alloc'd by ERCs, increase 29.843% 2,230 1,6 24 Insurance - Vehicle Adj. to '07plan, alloc'd by ERCs, increase 7.195% 77 25 Insurance - General Liability Adj. to '07plan, alloc'd by ERCs, increase 7.195% 334 2 26 Insurance - Workman's Comp. Adj. to '07plan, alloc'd by ERCs, increase 7.195% 42 27 Insurance - Other Adj. to '07plan, alloc'd by ERCs, increase 7.195% 146 28 Advertising Expense Adj. to '07plan, allocated by ERCs. 10 29 Reg. Comm. Exp Rate Case Amort. See MFR Schedule B-12 0 30 Reg. Comm. Exp Rate Case Other None 0 31 Bad Debt Expense Adj. to '07plan, allocated by ERCs. Anticipated (11,382) (1,1	64 68
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25 Insurance - General Liability Adj. to '07plan, alloc'd by ERCs, increase 7.195% 334 2 26 Insurance - Workman's Comp. Adj. to '07plan, alloc'd by ERCs, increase 7.195% 42 27 Insurance - Other Adj. to '07plan, alloc'd by ERCs, increase 7.195% 146 28 Advertising Expense Adj. to '07plan, allocated by ERCs. 10 29 Reg. Comm. Exp Rate Case Amort. See MFR Schedule B-12 0 30 Reg. Comm. Exp Rate Case Other None 0 31 Bad Debt Expense Adj. to '07plan, allocated by ERCs. Anticipated (11,382) (1,1	
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27 Insurance - Other Adj. to '07plan, alloc'd by ERCs, increase 7.195% 146 28 Advertising Expense Adj. to '07plan, allocated by ERCs. 10 29 Reg. Comm. Exp Rate Case Amort. See MFR Schedule B-12 0 30 Reg. Comm. Exp Rate Case Other None 0 31 Bad Debt Expense Adj. to '07plan, allocated by ERCs. Anticipated (11,382) (1,1	
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29 Reg. Comm. Exp Rate Case Amort. See MFR Schedule B-12 0 30 Reg. Comm. Exp Rate Case Other None 0 31 Bad Debt Expense Adj. to '07plan, allocated by ERCs. Anticipated (11,382) (1,1	0
31 Bad Debt Expense Adj. to '07plan, allocated by ERCs. Anticipated (11,382) (1,1	Ō
\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	0
reduction of delinquencies in 2007.	15)
32 Miscellaneous Expense Adj. to '07plan, alloc'd by ERCs, increase 2.571% 8,490 7,6	
	45
34 Purchased Power Rate Increase Pass Through 2,977 5,3 35 Contractual Services - Other Customer Cail Center conversion 13,270 12,9	
35 Contractual Services - Other Customer Cail Center conversion 13,270 12,9 36 Reg. Comm. Exp Rate Case Amort. 30,503 29,8	
Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion (1,190) (1,190)	
38 TOTAL 55,837 82,1	
40 C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)	B-13, B-14
41 Depreciation expense adjusted for plant additions and retirements 11,042 28,4	
42 CIAC amortization adjusted for additional contributions (191) 9.3	
43 TOTAL 10,851 37,8	28
45 D. AMORTIZATION	
46 - 0	0
470	0
48 TOTAL 0	0
49 50 E TAYES OTHER THAN INCOME TAY	D 45
50 E. TAXES OTHER THAN INCOME TAX 51 1. RAF on revenue from customer growth and rate index 0	B-15 0
	02)
53 3. Property taxes associated with plant additions 4,043 4,2	
54 4. Property Tax adjustment for Future Use plant0	0
55 TOTAL 3,482 4,1	
56	
57 F. INCOME TAXES	
58 1. Income tax impact of the adjustments to per book income (27,345) (51,4 59 TOTAL (27,345) (51.4	
59 TOTAL (27,345) (51,4	09)
61 TOTAL INCOME ADJUSTMENTS 42,825 72,6	56
<u> </u>	=

Florida Public Service Commission

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

B-3 5 of 5

Preparer: Jack Schreyer

	(1)	(2	?)	(3)	(4)
Line		200	07	2007	Supporting
No.	Description	Wa	ter	Sewer	Schedules
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE				
2	Required Revenue Adjustment	14	9,269	336,233	
3					
4	OPERATION & MAINTENANCE EXPENSE				
5	Bad Debt Adjustment Due To Proposed Rate Increase		2,204_	4,966	
6					
7	TAXES OTHER THAN INCOME TAX				
8	RAF on Revenue Adjustment @	4.50%	6,717	15,130	
9		-			
10	INCOME TAX ADJUSTMENT				
11	Rate Year Revenue at Present Rates	47	2,992	386,967	
12	Plus Required Revenue Adjustment	14	9,269	336,233	
13	Rate Year Revenue at Proposed Rates	62	2,261	723,200	
14					
15	Less Operating Expenses Before Income Taxes	(40	0,674)	(606,363)	
16	Less Interest Expense	(4	4,675)	(24,212)	
17	Taxable Income		6,912	92,625	
18	Income Tax at Composite Rate of		8,244	35,730	
19	Less Income Tax at Present Rates	(1	5,358)	83,143	
20					
21	Income Tax Adjustment	5	2,886	118,873	

Test Year Operating Revenues

Florida Public Service Commission

Jasmine Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/05

Historical [X] Projected []

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

Jack Schreyer

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

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

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

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

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

Historical [X] Projected [X]

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

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

Jack Schreyer

		(1)	(2)	(3)	(4)	(5)	(6) 2005-06	(7)	(8)	(9)	(10) 2006-07	(11)	(12)
Line			2005	2005	2005	2006	Forecast	2006	2006	2007	Forecast	2007	2007
No.		Account No. and Name	Per Books	Adjustments	Adjusted	Forecast		Adjustments	Adjusted	Budgeted	Incr (9)-(8)	Adjustments	Adjusted
1	601	Salaries & Wages - Employees	38,355	0	38,355	43,376	5,021	541	43,917	37,569	(6,348)	558	38,127
2	603	Salaries & Wages - Officers, Exec.	2,792	0	2,792	2,159	(632)	0	2,159	1,167	(992)	0	1,167
3	604	Employee Pensions & Benefits	9,461	0	9,461	12,249	2,789	0	12,249	18,362	6,112	0	18,362
4	610	Purchased Water	22,692	0	22,692	15,222	(7,470)	0	15,222	18,387	3,164	0	18,387
5	615	Purchased Power	19, 9 81	0	19,981	18,263	(1,719)	2,890	21,153	21,040	(113)	2,977	24,017
6	616	Fuel for Purchased Power	132	0	132	415	283	0	415	480	65	0	480
7	618	Chemicals	14,145	0	14,145	13,461	(684)	0	13,461	14,692	1,230	0	14,692
8	620	Materials & Supplies	2,739	0	2,739	5,603	2,864	0	5,603	6,612	1,009	0	6,612
9	631	Contractual Services - Engineering	931	0	931	1,226	295	0	1,226	1,261	35	0	1,261
10	632	Contractual Services - Accounting	7,492	0	7,492	7,624	132	0	7,624	8,011	387	0	8,011
11	633	Contractual Services - Legal	(5,752)	5,769	18	(79,195)	(79,213)	0	(79,195)	(79,793)	(598)	0	(79,793)
12	634	Contractual Services - Mgmt. Fees	50,068	0	50,068	25,876	(24,192)	0	25,876	29,744	3,867	0	29,744
13	635	Contractual Services - Testing	28,992	0	28,992	20,521	(8,471)	0	20,521	20,987	466	0	20,987
14	636	Contractual Services - Other	36,419	0	36,419	29,420	(7,000)	0	29,420	30,687	1,267	13,270	43,957
15	641	Rental of Building/Real Prop.	1,515	0	1,515	989	(526)	0	989	1,195	206	0	1,195
16	642	Rental of Equipment	104	0	104	71	(33)	0	71	86	15	0	86
17	650	Transportation Expenses	21,393	595	21,987	8,309	(13,678)	0	8,309	10,539	2,230	0	10,539
18	656	Insurance - Vehicle	1,444	0	1,444	559	(885)	0	559	636	- 77	0	636
19	657	Insurance - General Liability	2,729	0	2,729	3,777	1,047	0	3,777	4,111	334	0	4,111
20	658	Insurance - Workman's Comp.	1,545	0	1,545	547	(998)	0	547	58 9	42	0	589
21	659	Insurance - Other	1,994	0	1,994	1,339	(655)	0	1,339	1,485	146	0	1,485
22	660	Advertising Expense	74	0	74	50	(23)	0	50	61	10	.0	61
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	30,503	30,503
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	12,921	7,613	20,534	30,796	10,262	0	30,796	19,414	(11,382)	0	19,414
26	675	Miscellaneous Expense	7,358	2,990	10,347	40,999	30,652	42	41,041	49,531	8,490	(1,190)	48,341
27		TOTAL WATER O & M EXPENSES	279,524	16,967	296,491	203,658	(92,833)	3,473	207,131	216,852	9,720	46,117	262,969

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

Schedule: B-5

Page: 2 of 4

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

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) Total Line 2005 2005 Per Books No. Account No. and Name Feb Oct Annual Jan Mar Apr May Jun Jul Aug Sep Nov Dec 601 Salaries & Wages - Employees 1 38,355 (385)2,310 6,674 3,165 2.955 1.082 3.643 1,733 5.329 3,392 3,435 5,022 603 Salaries & Wages - Officers, Exec. 2 (862)2,792 246 557 357 327 408 346 245 446 331 391 604 Employee Pensions & Benefits 3 1.496 1,684 1,208 1,226 1,720 209 195 (126)1,101 (455)1.148 54 9,461 4 610 Purchased Water 219 4.892 2,313 3.229 22,692 221 1,744 1,277 2,545 1,593 3,173 1,486 5 615 Purchased Power 19,981 3.391 1.637 0 1,464 3,381 (278)1,890 1,846 1,679 1,229 2,050 1,693 6 616 Fuel for Purchased Power 132 0 29 14 19 0 10 15 9 0 19 7 618 Chemicals 1,371 1,047 1,176 14,145 551 1,364 1,088 973 1,219 2.627 1,021 1,338 369 8 620 Materials & Supplies 434 2,739 0 27 355 83 64 121 94 244 232 498 586 9 631 Contractual Services - Engineering 37 37 84 54 52 37 136 119 127 136 931 49 62 10 632 Contractual Services - Accounting 786 442 391 571 916 649 860 7,492 483 251 1,348 397 398 11 633 Contractual Services - Legal (5,752)3 0 0 (5,765)0 2 2 1 2 12 634 Contractual Services - Mgmt. Fees 5,955 5.789 50,068 0 2,453 4,139 4,533 5,812 4,082 4,435 4,650 4,183 4,036 13 635 Contractual Services - Testing 28,992 873 225 1,363 616 10,507 9,083 1,705 262 808 1,953 813 783 14 636 Contractual Services - Other 2,208 1,707 2,576 3,194 3,607 36,419 4.146 2,167 4,478 3,526 3,098 3,167 2,547 15 641 Rental of Building/Real Prop. 69 318 113 83 165 103 0 206 97 150 210 1.515 0 16 642 Rental of Equipment 0 0 7 11 15 104 23 0 15 8 6 12 7 17 650 Transportation Expenses 21,393 0 1,170 2,390 1,685 2,191 1,733 2,084 2.395 1.666 1,654 1.864 2,560 18 656 Insurance - Vehicle 1,444 0 177 140 150 136 150 99 127 119 124 99 123 19 657 Insurance - General Liability 2,729 0 188 335 241 226 265 235 187 283 231 256 283 20 658 Insurance - Workman's Comp. 1,545 0 141 141 141 141 141 140 140 140 140 140 140 21 659 Insurance - Other 0 137 245 175 165 193 172 137 207 169 187 207 1.994 22 660 Advertising Expense 74 0 16 6 4 8 5 0 10 5 8 11 666 Reg. Comm. Exp. - Rate Case Amort. 23 0 0 0 0 0 0 0 0 0 0 0 Reg. Comm. Exp. - Rate Case Other 24 667 0 0 0 0 0 0 0 0 0 0 0 0 0 25 670 Bad Debt Expense 6.458 253 79 28 5.443 26 (65)(87)24 (291)(173)12,921 1.227 675 Miscellaneous Expense 26 75 1,106 1,127 522 810 494 396 606 631 424 470 696 7,358 27 **TOTAL WATER O & M EXPENSES** 12,904 14,270 38,883 26,238 28,957 21,802 22,256 16,920 26,254 19,037 27,076 24,926 279,524

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

Schedule: B-5 Page: 3 of 4

Preparer: Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2006											2006	Forecast
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	2,643	3,270	2,772	2,039	3,375	2,349	1,612	5.576	5.124	5.664	5.369	3,582	43,376
2	603	Salaries & Wages - Officers, Exec.	379	282	(254)	287	334	284	284	134	129	155	133	14	2,159
3	604	Employee Pensions & Benefits	838	616	1.071	774	1,030	650	1,000	1,311	1,283	1,350	1,301	1,025	12,249
4	610	Purchased Water	2,020	558	608	629	1,368	584	578	2,106	2,025	2,434	2,089	222	15,222
5	615	Purchased Power	2,154	1,702	1,684	1,706	1,846	1,835	1,679	1,220	1,236	1,223	1,160	819	18,263
6	616	Fuel for Purchased Power	337	3	4	4	. 8	3	3	13	12	14	12	1	415
7	618	Chemicals	402	179	2,631	893	1,892	1,103	710	1,099	1,152	1,180	1,164	1,055	13,461
8	620	Materials & Supplies	96	27	287	391	205	28	28	943	960	920	904	815	5,603
9	631	Contractual Services - Engineering	125	110	111	111	118	111	111	91	92	91	87	69	1,226
10	632	Contractual Services - Accounting	495	1,295	803	806	505	801	800	477	487	478	440	236	7,624
11	633		2	0	0	0	1	0	0	2	2	2	2	(79,207)	(79,195)
12	634	Contractual Services - Mgmt. Fees	3,743	3,470	3,241	3,102	3,829	3,583	1,687	764	735	883	758	81	25,876
13	635	Contractual Services - Testing	388	332	1,124	2,061	1,121	1,051	509	2,881	2,937	2,793	2,758	2,566	20,521
14	636	Contractual Services - Other	3,430	3,484	2,042	1,600	1,533	983	1,004	3,238	3,273	3,238	3,119	2,476	29,420
15	641	Rental of Building/Real Prop.	131	36	39	41	89	38	38	137	132	158	136	14	989
16	642	Rental of Equipment	9	3	3	3	6	3	3	10	9	11	10	1	71
17	650	Transportation Expenses	2,038	1,639	1,612	850	248	193	110	384	370	444	381	41	8,309
18	656	Insurance - Vehicle	78	54	55	55	67	54	54	34	32	39	33	4	559
19	657	Insurance - General Liability	541	490	491	492	514	491	490	63	61	73	63	7	3,777
20	658	Insurance - Workman's Comp.	79	78	78	78	78	78	78	0	0	0	0	0	547
21	659	Insurance - Other	191	155	156	157	173	156	156	46	45	54	46	5	1,339
22	660	Advertising Expense	7	2	2	2	5	2	2	7	7	8	7	1	50
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0 .	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	32	9	10	10	20,968	1,574	1,989	1,170	1,265	1,270	1,265	1,235	30,796
26	675	Miscellaneous Expense	544	187	233	242	291	167	107	8,065	8,223	7,808	7,743	7,389	40,999
27		TOTAL WATER O & M EXPENSES	20,702	17,983	18,803	16,333	39,605	16,120	13,031	29,772	29,590	30,292	28,979	(57,551)	203,658

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

Schedule: B-5

Page: 4 of 4
Preparer: Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total Budgeted
No.		Account No. and Name	∠007 Jan	Feb	Mar	Apr	Mav	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	3.907	2,397	2,448	2,470	3.234	2,424	2.418	3,996	3,913	4,335	3,978	2,050	37.569
2	603	Salaries & Wages - Officers, Exec.	155	43	47	48	105	45	44	161	155	187	160	17	1,167
3	604	Employee Pensions & Benefits	1,334	1.068	1.578	1,245	1.541	1.105	1,499	1.867	1.834	1,914	1.855	1,522	18,362
4	610	Purchased Water	2.440	674	734	760	1,653	705	698	2.543	2.446	2.940	2,523	269	18,387
5	615	Purchased Power	2,484	1.950	1,930	1.956	2,126	2.102	1.924	1.418	1,436	1,426	1,350	938	21,040
6	616	Fuel for Purchased Power	385	4	4	5	10	4	4	15	15	17	15	2	480
7	618	Chemicals	450	198	2.854	972	2.059	1.198	774	1,206	1,263	1,296	1,277	1.143	14,692
8	620	Materials & Supplies	116	32	338	460	243	34	33	1.112	1,132	1,086	1,066	959	6,612
9	631	Contractual Services - Engineering	129	112	112	112	121	112	112	96	97	96	92	71	1,261
10	632	Contractual Services - Accounting	543	1,318	822	825	539	819	818	526	535	534	489	242	8,011
11	633	Contractual Services - Legal	2	1	1	1	1	1	1	2	2	2	2	(79,807)	(79,793)
12	634	Contractual Services - Mgmt. Fees	4,297	3,950	3,690	3,534	4,377	4,077	1,927	923	888	1,067	916	97	29,744
13	635	Contractual Services - Testing	432	346	1,144	2,089	1,157	1,071	525	2,946	3,002	2,864	2,822	2,590	20,987
14	636	Contractual Services - Other	3,596	3,548	2,100	1,655	1,639	1,029	1,050	3,408	3,437	3,430	3,286	2,510	30,687
15	641	Rental of Building/Real Prop.	159	44	48	49	107	46	45	165	159	191	164	17	1,195
16	642	Rental of Equipment	11	3	3	4	8	3	3	12	11	14	12	1	86
17	650	Transportation Expenses	2,613	2,119	2,083	1,094	300	240	133	46 4	447	537	461	49	10,539
18	656	Insurance - Vehicle	88	60	61	61	75	60	60	41	39	47	40	4	636
19	657	Insurance - General Liability	589	527	529	530	557	528	528	77	74	89	76	8	4,111
20	658	Insurance - Workman's Comp.	85	84	84	84	84	84	84	0	0	0	0	0	589
21	659	Insurance - Other	210	169	170	171	190	170	169	56	54	65	56	6	1,485
22	660	Advertising Expense	8	2	2	3	5	2	2	8	8	10	8	1	61
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0.	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	39	11	12	12	13,136	990	1,250	752	810	817	811	774	19,414
26	675	Miscellaneous Expense	657	226	282	292	353	203	130	9,742	9,934	9,432	9,353	8,926	49,531
27		TOTAL WATER O & M EXPENSES	24,729	18,884	21,078	18,431	33,621	17,051	14,233	31,537	31,689	32,398	30,811	(57,611)	216,852

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

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

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

Historical [X] Projected [X]

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

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

		1				,							
		(1)	(2)	(3)	(4)	(5)	(6) 2005-06	(7)	(8)	(9)	(10) 2006-07	(11)	(12)
Line			2005	2005	2005	2006	Forecast	2006	2006	2007	Forecast	2007	2007
No.		Account No. and Name	Per Books	Adjustments	Adjusted	Forecast	Incr (5)-(4)	Adjustments	Adjusted	Budgeted	Incr (9)-(8)	Adjustments	Adjusted
1	701	Salaries & Wages - Employees	46,994	0	46,994	47,170	176	529	47,699	47,017	(682)	545	47,562
2	703	Salaries & Wages - Officers, Exec.	1,994	0	1,994	1,583	(411)	0	1,583	484	(1,100)	0	484
3	704	Employee Pensions & Benefits	16,052	0	16,052	14,182	(1,871)	0	14,182	20,550	6,369	0	20,550
4	710	Purchased Sewage Treatment	6,163	. 0	6,163	3,934	(2,229)	0	3,934	4,752	818	0	4,752
5	711	Sludge Removal Expense	43,451	0	43,451	50,774	7,323	0	50,774	60,687	9,913	0	60,687
6	715	Purchased Power	39,108	0	39,108	36,520	(2,588)	5,197	41,717	42,114	396	5,353	47,467
7	716	Fuel for Power Production	55	0	55	7,099	7,045	0	7,099	8,552	1,453	0	8,552
8	718	Chemicals	30,375	0	30,375	22,880	(7,495)	0	22,880	24,869	1,989	0	24,869
9	720	Materials & Supplies	2,433	0	2,433	7,882	5,449	0	7,882	9,266	1,384	0	9,266
10	731	Contractual Services - Engineering	875	0	875	1,674	798	0	1,674	1,902	228	0	1,902
11	732	Contractual Services - Accounting	5,893	0	5,893	6,069	176	0	6,069	6,149	80	0	6,149
12	733	Contractual Services - Legal	5,862	0	5,862	4,596	(1,266)	0	4,596	5,552	955	0	5,552
13	734	Contractual Services - Mgmt. Fees	48,900	0	48,900	21,791	(27,109)	0	21,791	24,816	3,025	0	24,816
14	735	Contractual Services - Testing	9,127	0	9,127	7,990	(1,138)	0	7,990	8,196	206	0	8,196
15	736	Contractual Services - Other	51,066	0	51,066	52,737	1,670	0	52,737	53,204	468	12,965	66,169
16	741	Rental of Building/Real Prop.	1,237	0	. 1,237	350	(887)	0	350	422	73	0	422
17	742	Rental of Equipment	611	0	611	2,605	1,994	0	2,605	3,009	403	0	3,009
18	750	Transportation Expenses	19,851	581	20,432	5,609	(14,823)	0	5,609	7,273	1,664	0	7,273
19	756	Insurance - Vehicle	1,270	0	1,270	541	(729)	0	541	609	68	0	609
20	757	Insurance - General Liability	2,393	0	2,393	3,460	1,068	0	3,460	3,734	273	0	3,734
21	758	Insurance - Workman's Comp.	1,799	0	1,799	711	(1,088)	0	711	782	70	0	782
22	759	Insurance - Other	1,751	0	1,751	998	(753)	0	998	1,068	70	0	1,068
23	760	Advertising Expense	1	0	1	0	(1)	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	29,801	29,801
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	0	7,438	7,438	4,009	(3,429)	0	4,009	2,894	(1,115)	. 0	2,894
27	775	Miscellaneous Expense	1,621	2,921	4,542	37,073	32,531	41	37,114	44,778	7,664	(1,163)	43,615
28		TOTAL SEWER O & M EXPENSES	338,883	10,940	349,822	342,237	(7,586)	5,767	348,004	382,677	34,673	47,501	430,178

Jasmine Lakes Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Schedule: B-6 Page: 2 of 4

Page: Preparer:

Jack Schreyer

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

	-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2005											2005	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	638	3,329	6.587	4.091	5,271	2.677	4.304	2,808	4,543	2,951	3,955	5.840	46,994
2	703	Salaries & Wages - Officers, Exec.	0	244	382	293	280	316	288	243	332	277	307	(968)	1,994
3	704	Employee Pensions & Benefits	1,576	1.762	2,736	2.146	2,213	1,305	1,105	1,256	1,569	(1,438)	1,495	327	16,052
4	710	Purchased Sewage Treatment	0	. 0	1,355	483	354	705	441	0	879	412	641	894	6,163
5	711	Sludge Removal Expense	0	0	2,730	973	1,765	3,995	4,099	6,629	6,141	4,152	8,039	4,927	43,451
6	715	Purchased Power	163	2,942	7,038	(1,580)	4,468	3,562	3,027	2,375	4,110	3,234	6,369	3,400	39,108
7	716	Fuel for Power Production	0	0	12	4	3	6	4	0	8	4	6	8	55
8	718	Chemicals	297	590	5,652	2,341	1,812	3,061	2,009	1,829	2,601	4,105	2,115	3,964	30,375
9	720	Materials & Supplies	167	27	582	103	74	138	256	243	172	81	125	465	2,433
10	731	Contractual Services - Engineering	39	39	65	336	46	53	48	39	56	47	51	56	875
11	732	Contractual Services - Accounting	483	249	613	379	344	896	454	335	665	285	506	684	5,893
12	733	Contractual Services - Legal	0	0	54	19	14	28	5,634	0	35	16	26	36	5,862
13	734	Contractual Services - Mgmt. Fees	0	2,436	5,592	3,988	4,357	4,524	4,051	4,154	3,892	4,447	5,828	5,630	48,900
14	735	Contractual Services - Testing	443	236	2,292	312	523	1,719	440	236	526	1,547	376	478	9,127
15	736	Contractual Services - Other	1,873	3,967	14,794	1,765	5,015	5,501	2,494	2,222	2,441	1,944	2,248	6,801	51,066
16	74 1	Rental of Building/Real Prop.	69	0	257	92	67	134	84	0	167	78	121	170	1,237
17	742		0	0	120	43	31	63	39	63	78	37	57	79	611
18	750	Transportation Expenses	0	1,161	2,135	1,558	1,611	1,726	2,005	1,506	2,387	1,998	2,265	1,497	19,851
19	756	Insurance - Vehicle	0	99	140	114	110	120	111	98	125	110	117	125	1,270
20	757	Insurance - General Liability	0	186	264	214	206	226	210	185	235	209	222	236	2,393
21	758	Insurance - Workman's Comp.	0	140	198	161	155	170	158	139	177	157	167	178	1,799
22	759	Insurance - Other	0	136	193	156	151	165	154	136	173	152	162	172	1,751
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	1
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26			0	0	0	0	0	0	0	0	0	0	0	0	0
27	775	Miscellaneous Expense	51	44	316	204	60	116	195	50	179	95	133	178	1,621
28		TOTAL SEWER O & M EXPENSES	5,799	17,587	54,109	18,196	28,931	31,205	31,612	24,546	31,491	24,897	35,332	35,178	338,883

Jasmine Lakes Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [] Projected [X]

Schedule: B-6 Page: Preparer:

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Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2006											2006	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	Mav	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	3.894	3.606	3.846	3.060	3,669	3,114	2,781	5,072	4,640	5,079	4,869	3,541	47,170
2	703	Salaries & Wages - Officers, Exec.	305	258	(278)	260	283	257	255	58	55	67	57	6	1,583
3	704	Employee Pensions & Benefits	1,278	1,330	1,587	1,118	1,222	196	784	1,405	1,373	1,459	1,394	1,035	14,182
4	710	Purchased Sewage Treatment	552	124	130	146	377	123	97	566	544	654	561	60	3,934
5	711	Sludge Removal Expense	5,925	5,402	3,928	3,793	6,109	5,340	5,664	3,146	3,152	3,233	3,046	2,035	50,774
6	715	Purchased Power	4,315	3,276	3,343	2,945	3,277	3,238	3,061	2,803	2,827	2,833	2,690	1,913	36,520
7	716	Fuel for Power Production	947	213	224	250	997	211	167	971	934	1,122	963	103	7,099
8	718		2,824	2,306	2,371	1,741	2,329	2,369	2,244	1,294	1,361	1,386	1,374	1,282	22,880
9	720	Materials & Supplies	418	220	1,367	824	225	311	380	848	868	812	810	800	7,882
10	731	Contractual Services - Engineering	187	72	74	78	140	72	65	222	218	243	218	83	1,674
11	732	Contractual Services - Accounting	294	1,230	737	737	368	736	735	268	284	236	232	212	6,069
12	733	Contractual Services - Legal	645	145	152	170	440	143	113	661	636	764	656	70	4,596
13	734	Contractual Services - Mgmt. Fees	3,211	3,295	3,051	2,913	3,460	3,396	1,506	228	219	263	226	24	21,791
14	735	Contractual Services - Testing	341	260	1,406	264	307	1,404	254	782	795	769	751	656	7,990
15	736	Contractual Services - Other	3,900	4,125	12,954	3,053	2,183	4,345	3,515	3,824	3,915	3,661	3,653	3,608	52,737
16	741	Rental of Building/Real Prop.	49	11	12	13	33	11	9	50	48	58	50	5	350
17	742	Rental of Equipment	264	59	785	70	180	59	46	271	260	313	269	29	2,605
18	750	Transportation Expenses	1,675	1,530	1,494	734	9	89	6	17	16	20	17	2	5,609
19	756	Insurance - Vehicle	78	52	52	53	67	52	51	32	31	37	32	3	541
20	757	Insurance - General Liability	501	474	475	475	485	474	473	24	23	28	24	3	3,460
21	758	Insurance - Workman's Comp.	102	83	83	84	94	83	82	24	23	27	23	2	711
22	759	Insurance - Other	145	142	142	142	142	142	142	0	0	0	0	0	998
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	93	21	22	25	64	21	16	739	767	786	770	685	4,009
27	775	Miscellaneous Expense	0	29	253	84	85	90	111	7,436	7,604	7,127	7,127	7,127	37,073
28		TOTAL SEWER O & M EXPENSES	31,942	28,265	38,209	23,031	26,547	26,277	22,557	30,740	30,595	30,978	29,812	23,285	342,237

Jasmine Lakes Docket No. 060368-WS Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: Page:

B-6 4 of 4 Preparer:

Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	4,531	3.361	3,377	3.419	4.052	3,356	3,286	4,570	4,511	4,812	4,558	3,184	47,017
2	703	Salaries & Wages - Officers, Exec.	68	15	16	18	46	15	12	70	67	80	69	7	484
3	704	Employee Pensions & Benefits	1,835	1.868	2,158	1,630	1.762	592	1,250	1,978	1,940	2,043	1,964	1,531	20,550
4	710	Purchased Sewage Treatment	666	150	157	176	455	148	117	683	657	790	678	72	4,752
5	711	Sludge Removal Expense	7.084	6.448	4.689	4.529	7,299	6,375	6,759	3,770	3,776	3,877	3,651	2,430	60,687
6	715	Purchased Power	4,983	3.755	3,832	3,379	3.782	3,711	3,506	3,259	3,284	3,303	3,129	2,191	42,114
7	716	Fuel for Power Production	1,143	258	270	302	1,181	254	201	1,173	1,128	1,356	1,163	124	8,552
8	718	Chemicals	3.070	2,500	2,570	1,888	2,531	2,568	2,432	1,415	1,487	1,517	1,502	1,389	24,869
9	720	Materials & Supplies	491	260	1,605	968	266	366	445	997	1,021	954	952	940	9,266
10	731	Contractual Services - Engineering	219	80	82	87	162	80	72	255	249	279	249	86	1,902
11	732	Contractual Services - Accounting	301	1,241	743	744	373	743	742	274	290	244	239	215	6,149
12	733	Contractual Services - Legal	779	175	184	205	532	173	137	799	768	923	792	84	5,552
13	734	Contractual Services - Mgmt. Fees	3,656	3,738	3,462	3,306	3,932	3,854	1,709	275	264	318	273	29	24,816
14	735	Contractual Services - Testing	364	266	1,421	271	323	1,419	260	810	822	799	778	663	8,196
15	736	Contractual Services - Other	3,939	4,158	13,053	3,080	2,207	4,380	3,542	3,863	3,954	3,700	3,690	3,636	53,204
16	741	Rental of Building/Real Prop.	59	13	14	16	40	13	10	61	58	70	60	6	422
17	742	Rental of Equipment	319	72	810	84	218	71	56	327	315	378	324	35	3,009
18	750	Transportation Expenses	2,172	1,986	1,940	953	12	114	9	21	20	24	21	2	7,273
19	756	Insurance - Vehicle	87	57	57	58	74	56	55	39	38	45	39	4	609
20	757	Insurance - General Liability	540	509	510	511	523	509	508	29	28	34	29	3	3,734
21	758	Insurance - Workman's Comp.	113	89	90	90	102	89	88	29	27	- 33	28	3	782
22	759	Insurance - Other	155	152	152	152	152	152	152	. 0	0	0	0	0	1,068
23	760	Advertising Expense	0	. 0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	. 0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	113	25	27	30	7 7	25	20	518	533	556	537	434	2,894
27	775	Miscellaneous Expense	0	35	306	101	103	109	135	8,981	9,184	8,608	8,608	8,608	44,778
28		TOTAL SEWER O & M EXPENSES	36,689	31,213	41,526	25,997	30,206	29,174	25,503	34,194	34,422	34,742	33,334	25,679	382,677

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule:

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Page: 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.

		(1)	(2)	(3)	(4)	(5)
Line	Acct		Historical Year	Test Year		
No.	No.	Account Name	2000	Adjusted 2005	Difference	% Difference
1	601	Salaries & Wages - Employees	81,854	38,355	(43,499)	-53.14%
2	603	Salaries & Wages - Officers, Exec.	01,004	2,792	2,792	-00.1478
3	604	Employee Pensions & Benefits	4,495	9,461	4,966	110.47%
4	610	Purchased Water	2,057	22,692	20,635	1003.17%
5	615	Purchased Power	12,936	19,981	7,045	54.46%
6	616	Fuel for Power Production	0	132	132	-
7	618	Chemicals	21,531	14,145	(7,386)	-34.30%
8	620	Materials & Supplies	42,118	2,739	(39,379)	-93.50%
9	631	Contractual Services - Engineering	482	931	449	93.21%
10	632	Contractual Services - Accounting	839	7,492	6,653	792.94%
11	633	Contractual Services - Legal	429	18	(411)	-95.81%
12	634	Contractual Services - Mgmt. Fees	143,800	50,068	(93,732)	-65.18%
13	635	Contractual Services - Testing	12,342	28,992	16,650	134.90%
14	636	Contractual Services - Other	106,484	36,419	(70,065)	-65.80%
15	641	Rental of Building/Real Prop.	523	1,515	992	189.61%
16	642	Rental of Equipment	363	104	(259)	-71.27%
17	650	Transportation Expenses	1,184	21,987	20,803	1757.04%
18	656	Insurance - Vehicle	0	1,444	1,444	-
19	657	Insurance - General Liability	0	2,729	2,729	-
20	658	Insurance - Workman's Comp.	0	1,545	1,545	-
21	659	Insurance - Other	0	1,994	1,994	-
22	660	Advertising Expense	0	74	74	-
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp Other	0	0	0	-
25	670	Bad Debt Expense	0	20,534	20,534	-
26	675	Miscellaneous Expense	8,476	10,347	1,871	22.08%
27	TOTAL	. WATER O & M EXPENSES	439,913	296,491	(143,422)	-32.60%
28		Total Customers (ERCs)	1,597.7	1,593.4	(4.3)	-0.27%
29		Consumer Price Index - U	1,001.7	1,000.4	(7.0)	10.31%
30		Growth Plus Inflation				10.01%
50		Growth Flus Inflation				10.01%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Jasmine Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-7 Supl Page: 1 of 1

Preparer: Jack Schreyer

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

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

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule:

B-8

Page:

1 of 1

Preparer:

Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)
			Historical	Test Year		
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2000	2005	Difference	% Difference
1	701	Salaries & Wages - Employees	22,376	46,994	24,618	110.02%
2	703	Salaries & Wages - Officers, Exec.	0	1,994	1,994	-
3	704	Employee Pensions & Benefits	6,040	16,052	10,012	165.76%
4	710	Purchased Sewage Treatment	0	6,163	6,163	-
5	711	Sludge Removal Expense	23,520	43,451	19,931	84.74%
6	715	Purchased Power	17,839	39,108	21,269	119.23%
7	716	Fuel for Power Production	0	55	55	-
8	718	Chemicals	0	30,375	30,375	-
9	720	Materials & Supplies	250	2,433	2,183	873.35%
10	731	Contractual Services - Engineering	10,370	875	(9,495)	-91.56%
11	732	Contractual Services - Accounting	839	5,893	5,054	602.39%
12	733	Contractual Services - Legal	0	5,862	5,862	-
13	734	Contractual Services - Mgmt. Fees	159,047	48,900	(110,147)	-69.25%
14	735	Contractual Services - Testing	22,319	9,127	(13,192)	-59.11%
15	736	Contractual Services - Other	121,123	51,066	(70,057)	-57.84%
16	741	Rental of Building/Real Prop.	523	1,237	714	136.54%
17	742	Rental of Equipment	0	611	611	-
18	750	Transportation Expenses	1,300	20,432	19,132	1471.69%
19	756	Insurance - Vehicle	0	1,270	1,270	-
20	757	Insurance - General Liability	0	2,393	2,393	-
21	758	Insurance - Workman's Comp.	0	1,799	1,799	-
22	759	Insurance - Other	0	1,751	1,751	-
23	760	Advertising Expense	0	1	1	
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp Other	0	0	0	-
26	770	Bad Debt Expense	0	7,438	7,438	-
27	775	Miscellaneous Expense	59,037	4,542	(54,495)	-92.31%
28	TOTAL	. SEWER O & M EXPENSES	444,583	349,822	(94,761)	-21.31%
29 30 31		Total Customers (ERCs) Consumer Price Index - U Growth Plus Inflation	1,573	1,554	(19)	-1.20% 10.31% 8.98%

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8 Supl Page: 1 of 1

Preparer: Jack Schreyer

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

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

Contractual Services

Florida Public Service Commission

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

Schedule: Page: B-9 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.

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

Analysis of Rate Case Expense

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: Page: B-10 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line	Firm or	Counsel, Consultant	Hourly	Total Est of	Type of Service	Comments
No.	Vendor Name	or Witness	Rate	Firm's Charges	Rendered	
_	A I satistica e Eta dala dala			254 200	Corn Charges	
1	Aqua Utilities Florida, Inc.				Corp. Charges Copies	
	Aqua Utilities Florida, Inc.					
-	Aqua Utilities Florida, Inc.				Postage	
4	Aqua Utilities Florida, Inc.				Payroll	
5	Aqua Utilities Florida, Inc.				Temp. Agency	
6	Aqua Utilities Florida, Inc.			78,770		
7	Aqua Utilities Florida, Inc.				Travel	
8	Aqua Utilities Florida, Inc.			•	Consulting	
9	Rutledge, Ecenia, Purnell & Hoffman			8,712	Legal	
10	Abel, Band, Russel			1,260	Legal	
11	Ward, Mullen, Franceski	Tim Ward, Lee Mullen, Dan Franceski			Consulting	
12	FL PSC	FL PSC		9.000	Filing Fee	
	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	•	
14	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies	
15	Guastella & Assoc.	John F Guastella, John M		425,000	,	Analysis of Books,
15	Guastella & Assoc.	Guastella, Gary White		425,000	Accounting, Engineering	Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.
16	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times
17	Customer Notices -			3,000	Customer Notification	Notices send twice (1 per hearing
18	Customer Notices -			20,700	Customer	Notices send twice (1 per hearing
	Postage & Mailing				Notification	-
19	+			4 045 705	_	
20	Total			1,845,725	=	
	Estimate Through PAA []	or Commission Hearing [X]				

		(A)	(B) Wate	(C)	(D) Sewer	(E)
a b	Amortization of Rate Case Expense:	Total	Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
c d	Prior Unamortized Rate Case Expense	. 0	6.611%	0	6.458%	0
e f	Subtotal Prior Cases	0		0	_	0
g h	Current rate Case Expense	1,845,725	6.611% _	122,012	6.458% _	119,204
i	Total Projected Rate Case Expense	1,845,725		122,012		119,204
k I	Amortization Period in Years: Annual Amortization	461,431	_	30,503	-	29,801

Method of Allocation Between Systems:

(Provide Calculation)

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: B-11

Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)
Line	Maintenance Projects gr	reater than 2% of test year revenues per :	Total	How often
<u>No.</u>	Date	Description	Cost	to Repeat
1	WATER:		_	
2	None			
3				
4				
5				
6				
7				
8				
9		_		
10	TOTAL WATER PROJECTS		0	
11				
12	SEWER:			
13	None			
14				
15				
16				
17				
18				
19	TOTAL 001100 000 1000	_		
20	TOTAL SEWER PROJECTS		0	

Allocation of Expenses

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Schedule Year Ended: 12/31/2007 Historical [] Projected [X]

Schedule: B-12 Page: 3 of 3

Preparer: Jack Schreyer

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

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

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

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

Net Depreciation Expense - Water

Florida Public Service Commission

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

Schedule: Page:

B-13

1 of 3 Jack Schreyer Preparer:

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

		(1)	(5) De ₁	(6) preciation Expe	(7)	(8)	(9) Used &
		_	2005		Adjusted	Used &	Useful
Line			Per	Utility	Depreciation	Useful	Depreciation
No.		Account No. and Name	Books	Adjustments	Expense	%	Expense
1		IBLE PLANT					
2	301.1	Organization	347	0	347	100.00%	347
3	302.1	Franchises	0	0	0	100.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0
5		E OF SUPPLY & PUMPING PLANT		•	_	400.000/	
6	303.2	Land & Land Rights	0	0	0	100.00%	0
7	304.2	Structures & Improvements	0	0	0	100.00%	0
8	305.2 306.2	Collect. & Impound Reservoirs	0	0	0	100.00%	0
9		Lake, River & Other Intakes	0	0	0	100.00%	0
10	307.2	Wells & Springs	3,938	(0)	3,938	100.00%	3,938
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2	Supply Mains	777	0	777	100.00%	777
13	310.2	Power Generation Equipment	507	0	507	100.00%	507
	311.2	Pumping Equipment	2,334	(0)	2,334	100.00%	2,334
15	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0
16		TREATMENT PLANT	•	•	•	100.000	•
17	303.3	Land & Land Rights	0	0	0	100.00%	0
18	304.3	Structures & Improvements	571	0	571	100.00%	571
19	311.3	Pumping Equipment	1,150	(0)	1,150	100.00%	1,150
20	320.3	Water Treatment Equipment	9,659	0	9,659	100.00%	9,659
21	339.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0
22		MISSION & DISTRIBUTION PLANT	_		_		_
23	303.4	Land & Land Rights	0	0	0	100.00%	0
24	304.4	Structures & Improvements	0	0	0	100.00%	0
25	311.4	Pumping Equipment	1,518	0	1,518	100.00%	1,518
26	330.4	Distr. Reservoirs & Standpipes	4,038	(0)	4,038	100.00%	4,038
	331.4	Transm. & Distribution Mains	9,467	0	9,467	100.00%	9,467
28	333.4	Services	921	(0)		100.00%	921
29	334.4	Meters & Meter Installations	5,437	43	5,481	100.00%	5,481
30	335.4	Hydrants	878	(0)	878	100.00%	878
31	336.4	Backflow Prevention	0	0	0	100.00%	0
32	339.4	Other Plant & Misc. Equipment	51	0	51	100.00%	51
33		AL PLANT		•	_	100 0001	_
34	303.5	Land & Land Rights	0	0	0	100.00%	0
35	304.5	Structures & Improvements	30,373	(1,262)	29,111	100.00%	29,111
36	340.5	Office Furniture & Equipment	0	0	0	100.00%	0
37 38	340.51 341.5	Computer Equipment	0	618	618	100.00%	618
39	341.5	Transportation Equipment	0	0	0	100.00%	0
40	342.5 343.5	Stores Equipment Tools, Shop & Garage Equipment	0	0 (0)	0	100.00%	0
41	344.5	Tools, Shop & Garage Equipment Laboratory Equipment	556	(0)	556	100.00%	556
	345.5	Power Operated Equipment	0	0	0	100.00%	0
	346.5	Communication Equipment	0	18	0	100.00%	
44		Miscellaneous Equipment			18	100.00%	18
	348.5	Other Tangible Plant	134 5,491	(0) 0	134 5,491	100.00% 100.00%	134 5,491
	0 10.0	Cardi Tangibio Tiant	5,481	U	5,491	100.0076	5,481
46		TOTAL DEPRECIATION EXPENSE	78,147	(582)	77,565		77,565
		Composite U&U Rate	, 0, 147	(302)	11,000	100.00%	77,000
47		(LESS) AMORTIZATION OF CIAC	(7,448)	(525)	(7,973)	100.00%	(7,973)
48		NET DEPRECIATION EXPENSE - WATER	70,699	(1,107)	69,592		69,592
49		Net Depr Expense Used & Useful	70,699				

Net Depreciation Expense - Water

Florida Public Service Commission

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

Schedule: Page: B-13 2 of 3

Preparer:

Jack Schreyer

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

-		(1)	(5)	(6)	(7)	(8)	(9)	(10)
		-		preciation Expe		11	Used &	Used &
			2006	1 1,787	Adjusted	Used &	Useful	Useful
Line			Year	Utility	Depreciation	Useful	•	Change Over
No.	==	Account No. and Name	Expense	Adjustments	Expense	%	Expense	Prior Year
1		IBLE PLANT		•		400 000/	0.47	•
2	301.1	Organization	347	0	347	100.00%	347	0
3	302.1	Franchises	0	0	Ō	100.00%	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5		E OF SUPPLY & PUMPING PLANT					_	
6	303.2	Land & Land Rights	0	0	0	100.00%	0	0
7	304.2	Structures & Improvements	0	0	0	100.00%	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2	Wells & Springs	3,938	0	3,938	100.00%	3,938	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2	Supply Mains	821	0	821	100.00%	821	44
13	310.2	Power Generation Equipment	5,203	0	5,203	100.00%	5,203	4,696
14	311.2	Pumping Equipment	2,334	0	2,334	100.00%	2,334	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER	TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	100.00%	0	0
18	304.3	Structures & Improvements	634	0	634	100.00%	634	62
19	311.3	Pumping Equipment	1,225	0	1,225	100.00%	1,225	75
20	320.3	Water Treatment Equipment	8,868	0	8,868	100.00%	8,868	(791)
21	339.3	Other Plant & Misc. Equipment	0	0	. 0	100.00%	0	Ò
22		MISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0	0	100.00%	0	0
24	304.4	Structures & Improvements	ō	0	0	100.00%	0	0
25	311.4	Pumping Equipment	1,588	0	1,588	100.00%	1,588	69
26	330.4	Distr. Reservoirs & Standpipes	4,038	ō	4,038	100.00%	4,038	(0)
27	331.4	Transm. & Distribution Mains	9,977	0	9,977	100.00%	9,977	510
28	333.4	Services	992	0	992	100.00%	992	71
29	334.4	Meters & Meter Installations	5,926	0	5,926	100.00%	5,926	446
30	335.4	Hydrants	878	ő	878	100.00%	878	0
31	336.4	Backflow Prevention	0,0	0	0,0	100.00%	0	0
32	339.4	Other Plant & Misc. Equipment	. 51	0	51	100.00%	51	(0)
33		AL PLANT	. 51	J	31	100.0070	0.	(0)
34	303.5	Land & Land Rights	0	0	0	100.00%	0	0
35	304.5	Structures & Improvements	29,111	0	29,111	100.00%	29,111	(0)
36	340.5	Office Furniture & Equipment	29,111	0	29,111	100.00%	29,171	0
37	340.51	Computer Equipment	4,514	0	4,514	100.00%	4,514	3,897
38	341.5	• • •	4,514	0	4,514	100.00%	0	0,097
39	342.5	Transportation Equipment Stores Equipment	0	0	O O	100.00%	0	0
40	343.5	Tools, Shop & Garage Equipment	687	0	687	100.00%	687	130
		- · · · · · · · · · · · · · · · · · · ·		0			007	0
41 42	344.5 345.5	Laboratory Equipment Power Operated Equipment	0	0	0	100.00% 100.00%	. 0	
			73	0	73	100.00%	73	55
43 44	346.5	Communication Equipment	134	0	134	100.00%	134	0
44 45	347.5	Miscellaneous Equipment		0			6,589	1,098
45	348.5	Other Tangible Plant	6,589	U	6,589	100.00%	0,509	1,096
42		TOTAL DEPRECIATION EXPENSE	87,928	0	87,928		87,928	10,363
		Composite NU&U Rate	,		, -	100.00%		* *
43		(LESS) AMORTIZATION OF CIAC	(7,880)) 0	(7,880)		(7,880	94
44		NET DEDDECIATION EXPENSE WATER	90.040		00.040		90.040	10.450
44		NET DEPRECIATION EXPENSE - WATER	80,048	0	80,048		80,048	10,456

Net Depreciation Expense - Water

Florida Public Service Commission

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

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

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

		(1)	(5) Dei	(6) preciation Expe	(7)	(8)	(9) Used &	(10) Used &
		-	2007	proclation Expe	Adjusted	Used &	Useful	Useful
Line			Year	Utility	•	Useful		Change Over
No.		Account No. and Name	Expense	Adjustments	Depreciation Expense	%	Expense	Prior Year
1	INTANG	IBLE PLANT	Lxperise	Adjustinents	Expense	70	Expense	Filor real
2	301.1	Organization	347	0	347	100.00%	347	0
3	302.1	Franchises	0	0			0	
4	339.1		0	0	0	100.00%	0	0
5		Other Plant & Misc. Equipment	U	U	0	100.00%	U	0
	303.2	E OF SUPPLY & PUMPING PLANT	0	•	•	400.000/	^	•
6 7	304.2	Land & Land Rights	0	0	0	100.00%	0	0
		Structures & Improvements			0	100.00%	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2	Wells & Springs	3,938	0	3,938	100.00%	3,938	. 0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2	Supply Mains	954	0	954	100.00%	954	133
13	310.2	Power Generation Equipment	7,196	0	7,196	100.00%	7,196	1,993
14	311.2	Pumping Equipment	2,334	0	2,334	100.00%	2,334	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16		TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	100.00%	0	0
18	304.3	Structures & Improvements	779	0	779	100.00%	779	145
19	311.3	Pumping Equipment	1,300	0	1,300	100.00%	1,300	75
20	320.3	Water Treatment Equipment	8,868	. 0	8,868	100.00%	8,868	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANS	MISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0	0	100.00%	0	0
24	304.4	Structures & Improvements	0	0	0	100.00%	0	0
25	311.4	Pumping Equipment	1,585	0	1,585	100.00%	1,585	(3)
26	330.4	Distr. Reservoirs & Standpipes	4,038	0	4,038	100.00%	4,038	0
27	331.4	Transm. & Distribution Mains	10,331	Ō	10,331	100.00%	10,331	355
28	333.4	Services	992	Ö	992	100.00%	992	0
29	334.4	Meters & Meter Installations	6,187	Ö	6,187	100.00%	6,187	260
30	335.4	Hydrants	878	0	878	100.00%	878	0
31	336.4	Backflow Prevention	0	0	0	100.00%	0	0
32	339.4	Other Plant & Misc. Equipment	51	0	51	100.00%	51	0
33		AL PLANT	31	0	31	100.00 /6	31	U
34	303.5	Land & Land Rights	0	0	0	100.00%	0	0
35	304.5	Structures & Improvements	29,111	0				
36	340.5	Office Furniture & Equipment	29,111	0	29,111 0	100.00% 100.00%	29,111 0	0
37	340.51	Computer Equipment	12,599	0	_			-
38	341.5	Transportation Equipment	12,399	0	12,599	100.00%	12,599	8,084
39	342.5	Stores Equipment	0	0	0	100.00%	0	0
40	343.5	Tools, Shop & Garage Equipment		0	0	100.00%		0
41	344.5		687		687	100.00%	687	0
42	345.5	Laboratory Equipment	0	0	0	100.00%	0	0
43	345.5	Power Operated Equipment	0	0	0	100.00%	0	0
		Communication Equipment	73	0	73	100.00%	73	0
44	347.5	Miscellaneous Equipment	134	0	134	100.00%	134	0
45	348.5	Other Tangible Plant	6,589	0	6,589	100.00%	6,589	0
42		TOTAL DEPRECIATION EXPENSE	98,970	0	98,970		98,970	11,042
40		Composite NU&U Rate	/	=		100.00%		
43		(LESS) AMORTIZATION OF CIAC	(8,071)	0	(8,071)		(8,071)	(191)
44		NET DEPRECIATION EXPENSE - WATER	90,899	0	90,899		90,899	10,851

Florida Public Service Commission

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

66

Net Depr Expense Used & Useful

Schedule: B-14 Page: 1 of 3

Page: 1 of 3 Preparer: Jack Schreyer

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account. (1) (5) (6) (8) (9) (7) Depreciation Expense Used & Adjusted 2005 Used & Useful Utility Depreciation Line Per Depreciation Useful Account No. and Name Books Adjustments Expense % Expense No INTANGIBLE PLANT Organization 0 100.00% 0 351.1 2 0 100.00% 0 0 0 Franchises 3 352.1 Other Plant & Misc. Equipment 0 100.00% 0 0 0 4 389.1 **COLLECTION PLANT** 5 Ð 0 Ð 100.00% 0 6 353.2 Land & Land Rights (9.021)61 9.083 100.00% 354.2 Structures & Improvements 61 8 355.2 Power Generation Equipment 2,217 (2.217)0 100.00% 0 9.091 9 Collection Sewers - Force 0 9 091 9.091 100.00% 360.2 10 361.2 Collection Sewers - Gravity 0 2.980 2,980 100.00% 2.980 362.2 Special Collecting Structures 528 (528)0 100.00% 0 11 100.00% 0 12 363.2 Services to Customers 0 529 100.00% 529 Flow Measuring Devices 0 529 364.2 13 Flow Measuring Installations 0 100.00% 0 14 365.2 0 0 Other Plant & Misc. Equipment 0 100.00% 0 0 15 389.2 0 SYSTEM PUMPING PLANT 16 0 100.00% 0 Land & Land Rights 0 O 17 353.3 100.00% 0 18 354.3 Structures & Improvements n 0 0 100.00% O 19 355.3 Power Generation Equipment 6,471 (6,471)0 20 370.3 Receiving Wells 0 0 100.00% 0 21 371.3 Pumping Equipment 4,858 4,858 100.00% 4,858 0 22 389.3 Other Plant & Misc. Equipment 0 0 0 100.00% 0 23 TREAT MENT AND DISPOSAL PLANT 24 47 (47)0 100.00% O 353.4 Land & Land Rights (39,713)100.00% 869 25 354.4 Structures & Improvements 40,582 869 100.00% 26 355.4 Power Generation Equipment 0 0 0 27 380.4 Treatment & Disposal Equipment 48.678 100.00% 48,684 48.684 6 100.00% 0 28 381.4 Plant Sewers 5.063 (5,063)0 29 382.4 Outfall Sewer Lines 100.00% 0 0 Other Plant & Misc. Equipment 6,073 6.073 100.00% 6,073 30 389.4 0 31 RECLAIMED WATER TREATMENT PLANT 0 0 100.00% 32 353.5 Land & Land Rights Ω n 33 354.5 Structures & Improvements 0 0 0 100.00% 0 34 355.5 Power Generation Equipment 0 0 0 100.00% n 35 371.5 Pumping Equipment 0 0 0 100.00% 0 36 374.5 Reuse Distribution Reservoirs n 0 100.00% 0 0 37 380.5 Treatment & Disposal Equipment 22 (22)0 100.00% 0 381.5 0 100.00% 0 38 Plant Sewers 0 Other Plant & Misc. Equipment 32 32 100.00% 32 39 389.5 0 MED WATER DISTRIBUTION PLANT 40 RECLA 0 41 352.6 Franchises 0 0 0 100.00% 42 353.6 Land & Land Rights 0 0 100.00% 0 0 0 100.00% 0 43 354.6 Structures & Improvements 0 0 100.00% 355.6 Power Generation Equipment 0 44 0 0 O 100.00% 45 21 (21)0 366.6 Reuse Services 0 367.6 Reuse Meters & Meter Installations 100.00% 46 0 Ω O ብ 47 371.6 Pumping Equipment Đ 11 11 100.00% 11 48 375.6 Reuse Transmission & Distr. Sys. ٥ 0 O 100.00% 0 Other Plant & Misc. Equipment Ω 49 389.6 0 0 100.00% 0 50 GENER AL PLANT Land & Land Rights 0 0 100.00% n 51 353.7 O 52 354.7 Structures & Improvements 0 0 0 100.00% 0 53 390.7 Office Furniture & Equipment 0 0 0 100.00% Ω 54 390.71 Computer Equipment 0 613 613 100.00% 613 55 391.7 Transportation Equipment 5 (5) 0 100.00% n 56 392.7 Stores Equipment 0 0 0 100.00% 0 57 393.7 Tools, Shop & Garage Equipment 0 8 100.00% 8 8 58 394.7 0 0 100.00% Laboratory Equipment 0 0 59 395.7 Power Operated Equipment 39 (39)100.00% 0 0 60 396.7 100.00% 0 Communication Equipment 2.853 (2.853)0 61 397.7 Miscellaneous Equipment 47 47 100.00% 47 0 5,705 62 398.7 Other Tangible Plant 5,705 0 5,705 100.00% 63 TOTAL DEPRECIATION EXPENSE 66,937 12,625 79,563 79,563 Composite NU&U Rate 100.00% 64 (LESS) AMORTIZATION OF CIAC (7,645)(1,821)(9,466)(9,466)59,293 10,804 65 NET DEPRECIATION EXPENSE - SEWER 70,097 70,097

59,293

Net Depreciation Expense - Sewer

Florida Public Service Commission

Jack Schreyer

 Jasmine Lakes
 Schedule:
 B-14

 Docket No. 060368-WS
 Page:
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 Schedule Year Ended: 12/31/2006
 Preparer:
 Jack Schr

 Historical [] Projected [X]
 Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

		(1)		(6) preciation Expe	(7) nse	(8)	(9) Used &	(10) Used &
Line		Account No. and No.	2006 Year	Utility	Adjusted Depreciation	Used & Useful	•	Useful Change Over
No. 1	INTANG	Account No. and Name IBLE PLANT	Expense	Adjustments	Expense	%	Expense	Prior Year
2	351.1	Organization	0	0	0	100.00%	0	0
3	352.1	Franchises	0	0	0	100.00%	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5		CTION PLANT						
6	353.2	Land & Land Rights	0	0	0	100.00%	0	0
7	354.2	Structures & Improvements	61	0	61	100.00%	61	0
8	355.2	Power Generation Equipment	0	0	0	100.00%	0 407	0
9	360.2	Collection Sewers - Force	9,167	0	9,167	100.00% 100.00%	9,167	76 359
10 11	361.2 362.2	Collection Sewers - Gravity Special Collecting Structures	3,338 0	0	3,338 0	100.00%	3,338 0	0
	363.2	Services to Customers	0	ő	0	100.00%	0	ő
	364.2	Flow Measuring Devices	529	ő	529	100.00%	529	ō
		Flow Measuring Installations	0	Ō	0	100.00%	0	Ō
	389.2	Other Plant & Misc. Equipment	0	0	Ō	100.00%	0	0
16	SYSTEM	I PUMPING PLANT						
17	353.3	Land & Land Rights	0	0	0	100.00%	0	0
18	354.3	Structures & Improvements	0	0	0	100.00%	0	0
19	355.3	Power Generation Equipment	0	0	0	100.00%	0	0
20	370.3	Receiving Wells	0	0	0	100.00%	0	0
21	371.3	Pumping Equipment	5,118	0	5,118	100.00%	5,118	260
22		Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
		MENT AND DISPOSAL PLANT	^	0		100.000/	0	0
24	353.4 354.4	Land & Land Rights	0	0	0	100.00% 100.00%	0	0
25 26	354.4 355.4	Structures & Improvements Power Generation Equipment	905 27	0	905 27	100.00%	905 27	35 27
27		Treatment & Disposal Equipment	49,577	0	49,577	100.00%	49,577	893
28	381.4	Plant Sewers	49,511	0	49,577	100.00%	49,577	093
29	382.4	Outfall Sewer Lines	0	Ö	0	100.00%	0	0
30	389.4	Other Plant & Misc. Equipment	6,073	ő	6,073	100.00%	6,073	Ö
		MED WATER TREATMENT PLANT	5,575	•	0,070		5,5.5	· ·
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
	374.5	Reuse Distribution Reservoirs	0	0	0	100.00%	0	0
37		Treatment & Disposal Equipment	0	0	0	100.00%	0	0
38	381.5	Plant Sewers	0	0	0	100.00%	0	0
39	389.5	Other Plant & Misc. Equipment	32	0	32	100.00%	32	0
40		MED WATER DISTRIBUTION PLANT	•	•		400.000/	•	•
41	352.6	Franchises	0	0	0	100.00%	0	0
42	353.6 354.6	Land & Land Rights Structures & Improvements	0	0	0	100.00%	0	0
	355.6	Power Generation Equipment	0	0	0 0	100.00% 100.00%	0	0
45	366.6	Reuse Services	0	0	0	100.00%	0	0
	367.6	Reuse Meters & Meter Installations	ő	0	. 0	100.00%	0	0
47	371.6	Pumping Equipment	11	0	11	100.00%	11	Ō
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	C
49	389.6	Other Plant & Misc. Equipment	0	0	Ô	100.00%	0	Ċ
50		AL PLANT						
51	353.7	Land & Land Rights	0	0	0	100.00%	0	C
52		Structures & Improvements	24	0	24	100.00%	24	24
53	390.7	Office Furniture & Equipment	0	0	0	100.00%	0	C
54		Computer Equipment	4,483	0	4,483	100.00%	4,483	3,869
55	391.7	Transportation Equipment	6,105	0	6,105	100.00%	6,105	6,105
56	392.7	Stores Equipment	0	0	0	100.00%	0	(
57	393.7	Tools, Shop & Garage Equipment	8	0	8	100.00%	8	(
58 50	394.7	Laboratory Equipment	.0	0	0	100.00%	0	(
59 60	395.7	Power Operated Equipment	0	0	0	100.00%	0	(
60 61	396.7	Communication Equipment	0	0	0	100.00%	0	(-
	397.7 398.7	Miscellaneous Equipment Other Tangible Plant	40 6,821	0 0	40 6,821	100.00% 100.00%	40 6,821	7) 1,116
63		TOTAL DEPRECIATION EXPENSE	92,319	0	92,319		92,319	12,756
		Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	(9,397)		(9,397)	100.00%	(9,397)	
64		(LEGG) ANION I LATION OF CIAC						

Net Depreciation Expense - Sewer

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Schedule:

B-14 Page: Preparer:

3 of 3 Jack Schreyer

Schedule Year Ended: 12/31/2007 Preparer: Jack Schriftstorical [] Projected [X]

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

	~ Pia⊓a∏	ion: Provide a schedule of test year non-used (1)	(5)	(6) preciation Expe	(7)	(8)	(9) Used &	(10) Used &
Line		···	2007 Year	Utility	Adjusted Depreciation	Used & Useful		Useful Change Over
<u>No.</u> 1	INTANCI	Account No. and Name BLE PLANT	Expense	Adjustments	Expense	%	Expense	Prior Year
2	351.1	Organization	0	0	0	100.00%	0	0
3	352.1	Franchises	0	0	Ō	100.00%	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	COLLEC	TION PLANT						
6	353.2	Land & Land Rights	0	0	0	100.00%	0	0
7	354.2	Structures & Improvements	61	0	61	100.00%	61	0
8	355.2	Power Generation Equipment	0	0	0	100.00%	0 443	0
9	360.2	Collection Sewers - Force	9,443	0	9,443	100.00% 100.00%	9,443 7,045	277 3,706
10 11	361.2 362.2	Collection Sewers - Gravity Special Collecting Structures	7,045 0	0	7,045 0	100.00%	7,043	3,700
12	363.2	Services to Customers	0	ő	0	100.00%	Ö	ő
13	364.2	Flow Measuring Devices	308	ő	308	100.00%	308	(220)
14	365.2	Flow Measuring Installations	0	Ō	0	100.00%	0	, 0,
15	389.2	Other Plant & Misc. Equipment	0	0	Ō	100.00%	0	0
		PUMPING PLANT						
17	353.3	Land & Land Rights	0	0	0	100.00%	0	0
18	354.3	Structures & Improvements	0	0	0	100.00%	0	0
19	355.3	Power Generation Equipment	0	0	0	100.00%	0	0
20		Receiving Wells	0	0	0	100.00%	0	0
21		Pumping Equipment	5,921	0	5,921	100.00%	5,921	803
22		Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
23		MENT AND DISPOSAL PLANT	0	0	^	100 000/	0	0
24 25	353.4 354.4	Land & Land Rights Structures & Improvements	0 957	0	0 957	100.00% 100.00%	957	53
25 26	354.4 355.4	Power Generation Equipment	95 <i>1</i> 47	0	957 47	100.00%		20
27		Treatment & Disposal Equipment	58,884		58,884	100.00%		9,306
28	381.4	Plant Sewers	0,004	ő	0	100.00%		0,000
29	382.4	Outfall Sewer Lines	ő		0	100.00%		ő
30		Other Plant & Misc. Equipment	6,073		6,073	100.00%	_	
		MED WATER TREATMENT PLANT	0,000		5,5.5		.,	
		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	100.00%		
35	371.5	Pumping Equipment	0		0	100.00%		
36		Reuse Distribution Reservoirs	0		0	100.00%		-
37		Treatment & Disposal Equipment	0		0	100.00%		
38	381.5	Plant Sewers	0		0	100.00%		
39 40	389.5	Other Plant & Misc. Equipment MED WATER DISTRIBUTION PLANT	32	0	32	100.00%	32	0
41		Franchises	0	0	0	100.00%	Ö	0
	353.6	Land & Land Rights	0		0	100.00%		
43		Structures & Improvements	0		0	100.00%		
44		Power Generation Equipment	0		ő	100.00%		
45	366.6	Reuse Services	0		ő	100.00%		
46	367.6	Reuse Meters & Meter Installations	0	0	0	100.00%	0	0
47		Pumping Equipment	11		11	100.00%		0
48	375.6	Reuse Transmission & Distr. Sys.	0		0	100.00%		
49		Other Plant & Misc. Equipment	0	0	0	100.00%	. 0	0
50		AL PLANT	_	•	=	400.000	•	•
51		Land & Land Rights	0		0	100.00%		
	354.7 390.7	Structures & Improvements Office Furniture & Equipment	291		291	100.00%		
54		Computer Equipment	0 12,511		0 12,511	100.00% 100.00%		
55	391.7	Transportation Equipment	12,311		12,311	100.00%		
56		Stores Equipment	12,210		12,210	100.00%		
57		Tools, Shop & Garage Equipment	8			100.00%		
58	394.7	Laboratory Equipment	0			100.00%		
59		Power Operated Equipment	0		Ö	100.00%		
60		Communication Equipment	0			100.00%		
61	397.7	Miscellaneous Equipment	127			100.00%		
62	398.7	Other Tangible Plant	6,821			100.00%		0
63		TOTAL DEPRECIATION EXPENSE Composite NU&U Rate	120,750	0	120,750	100 00°/	120,750	28,431
64		(LESS) AMORTIZATION OF CIAC	0	0	0	100.00%	0	9,397
65		NET DEPRECIATION EXPENSE - SEWER	120,750	0	120,750		120,750	37,828

Taxes Other Than Income

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005; Intermed. 2006, Projected 2007 Schedule:

B-15 1 of 1

Page: Preparer:

Jack Schreyer

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

	(1)		(2) Regulatory	(3)	(4) Real Estate	(5)	(6)	(7)
Line No.	Description		Assessment Fees (RAFs) 4.50%	Payroll Taxes 8.28%	& Personal Property on U&U	Other	Total	Supporting Schedules
Wate 1	r Test Year (2005) Per Books		20,947	3,407	9,531		33,885	B-4, B-5, A-5
2 3 4 5	Adjustments to Test Year (Explain Payroll Tax Adjustment Non-U&U Adjustment @ Total Test Year Adjustments	o.00%	0	0	0	0	0 0	- B5 -
6	Adjusted Test Year (2005)		20,947	3,407	9,531	0	33,885	-
7 8 9 10 11	Adjustments to Intermed. Year (I RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment Non-U&U Adjustment @	Explain) 0.00%	337	408	(227) 0		337 408 (227) 0	E-13 B-5 A-5
12	Total 2006 Adjustments	0.00 /8	337	408	(227)	_0	518	- -
13	Adjusted Intermed. Year (2006)		21,285	3,815	9,303	0	34,403	_
14 15 16 17	Adjustments to Projected Rate \(\) RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment	∕ear (Exp	lain) 0	(562)	4,043		0 (562) 4,043	E-13 B-5 A-5
18	Non-U&U Adjustment @	0.00%		(500)	0		0 100	_
19 20 21	Total 2007 Adjustments Adjusted Projected Rate Year (2 RAFs Assoc. with Revenue Incr		0 21,285 6,717	(562) 3,253	4,043 13,346	0	3,482 37,884 6,717	- В-3
22	Total Projected Rate Year (2007	7)	28,002	3,253	13,346	0	44,602	=
Sewe								
23	Test Year (2005) Per Books		16,945 ——	4,056	9,959		30,961	B-4, B-6, A-6 -
24 25 26	Adjustments to Test Year (Explain Payroll Tax Adjustment @ Non-U&U Adjustment @	o.00%		0	0		0	B-6
27 28	Total Test Year Adjustments Adjusted Test Year (2005)		0 16,945	4,056	9,959	0	0 30,961	-
29 30 31 32 33	Adjustments to Intermed. Year (RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment Non-U&U Adjustment @	Explain)	468	24	(238)		468 24 (238)	E-2 B-6) A-6
34	Total 2006 Adjustments	0.00%	468	24	(238)	0	0 255	-
35	Adjusted Intermed. Year (2006)		17,414	4,080	9,722	C	31,216	_
36 37 38 39 40	Adjustments to Projected Rate \ RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment Non-U&U Adjustment @	ear (Exp	lain) 0	(102)	4,225 0		0 (102) 4,225 0) B-6 A-6
41	Total 2007 Adjustments	2007\	17.414	(102)	4,225	0	4,123	_
42	Adjusted Projected Rate Year (2 RAFs Assoc. with Revenue Incr	,	17,414 15,130	3,978	13,947	0	35,339 15,130	B-3
43	Total Projected Rate Year (2007	7)	32,544	3,978	13,947	0	50,469	=

Recap Schedules: B-1, B-2

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

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Jasmine Lakes TAX SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	<u>NUMBER</u>	<u>NUMBER</u>
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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Jasmine Lakes

Docket No. 060368-WS
Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: Page:

C-1 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.

	(1)	(2) 2005	(3) 2005	(4) 2005	(5) 2006	(6) 2006	(7) 2007	(8) 2007	
Line	•	Year End	Utility	Year End	Utility	Year End	Utility	Year End	Supporting
No.	Description	Per Books	Adjustments	Adjusted	Adjustments	Adjusted	Adjustments	Adjusted	Schedules
Wate	er						*		•
1	Current Tax Expense	34,503	(24,859)	9,644	32,543	42,187	(27,345)	14,842	C-2
2	Deferred Income Tax Expense	0	1,783	1,783	(1,267)	516	0	516	C-5
3	ITC Realized This Year	0	0	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
6	Total Income Tax Expense	34,503	(23,076)	11,428	31,275	42,703	(27,345)	15,358	
Sew	er								
7	Current Tax Expense	(19,509)	(15,252)	(34,761)	1,674	(33,087)	(51,469)	(84,556)	C-2
8	Deferred Income Tax Expense) O	4,882	4,882	(3,469)	1,413	0	1,413	C-5
9	ITC Realized This Year	0	0	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
12	Total Income Tax Expense	(19,509)	(10,370)	(29,879)	(1,795)	(31,674)	(51,469)	(83,143)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS Test Year Ending 12/31/05
Historical [X] Projected [] Schedule: C-2 Page:

1 of 3 Preparer:

Jack Schreyer

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

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

Schedule:

C-2 2 of 3

Page: Preparer:

Jack Schreyer

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

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

Jack Schreyer

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

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

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

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

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

ONL	Y for Option 2 Companies (s	see Sch. C-7))	Water				Sewer		_	
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Onl Weighted Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applic	able				Not Appli	cable	
12	Total			=					•		
13 14 15				-			-		:		

 Water
 Sewer

 Rate Base (Sch. A-1, A-2)
 1,735,633
 673,278

 Weighted Cost of Long Term Debt (D-1)
 2.21%
 38,378
 1.92%
 12,900

 Weighted Cost of Short Term Debt (D-1)
 0.00%
 0
 0.00%
 0

 Adjusted Interest on Debt
 38,378
 12,900

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

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

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

	ulation of ITC Interest Synchr Y for Option 2 Companies (se			Water	Total	Debt Only	•	Sewer	-	Total	Debt Only
	Balances From Sch. D-1	Amount_	Ratio	Cost	Weighted Cost	Weighted Cost	Amount	Ratio	Cost	Weighted Cost	Weighted Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applic	able				Not Appli	icable	
12	Total			=					=		
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Interest Adjustment (To Line			- :	. <u>.</u>				- -		

* Note: Calculations for utility adjusted interest:				
• •	Water		Sewer	
Rate Base (Sch. A-1, A-2)	1,818,058		691,055	
Weighted Cost of Long Term Debt (D-1)	2.22%	40,201	1.92%	13,240
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		40,201	_	13,240

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

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

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

	ulation of ITC Interest Synch Y for Option 2 Companies (s			Water	– Total	Debt Only		Sewer	-	Total	Debt Only
	Balances From Sch. D-1	Amount	Ratio	Cost	Weighted Cost	Weighted Cost	Amount_	Ratio	Cost	Weighted Cost	Weighted Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity	 -		Not Applic	able				Not Appli	cable	
12	Total			:					=		
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Interest Adjustment (To Lin			:					- -		

Note: Calculations for utility adjusted interest:				
	Water		Sewer	
Rate Base (Sch. A-1, A-2)	1,928,394		1,075,028	
Weighted Cost of Long Term Debt (D-1)	2.23%	42,640	2.09%	20,597
Weighted Cost of Short Term Debt (D-1)	0.00% _	0	0.00% _	0
Adjusted Interest on Debt	_	42,640	_	20,597

Book/Tax Differences - Permanent

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: C-4 Page: 1 of 1

Preparer: Jack Schreyer

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

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

Deferred Income Tax Expense

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected [] Schedule: C-5

Page: Preparer:

1 of 3 Jack Schreyer

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

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

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

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

Schedule: C-5 Page: 2 of 3

Preparer: Jack Schreyer

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

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

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

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

Schedule: C-5

C-5 3 of 3

Page: Preparer:

Jack Schreyer

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

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

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

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

Schedule:

C-6

Page:

1 of 3

Preparer:

Jack Schreyer

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

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

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

Schedule: C-6 Page: 2 of 3

Preparer: Jack Schreyer

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

•	(1)	(2)	(3)	(4)
			count No. 2830	
		Deferre	ed State Tax Li	ability
			Current	
Line		Beginning	Year	Ending
No	Year	Balance	Change	Balance
WATE	R			
1	2003	0	0	0
2	2004	0	449	449
3	2005	449	15,176	15,625
4	2006	15,625	69	15,694
5	2007	15,694	69	15,764
SEWE	R			
6	2003	0	0	0
7	2004	.0	0	0
8	2005	0	15,516	15,516
9	2006	15,516	69	15,585
10	2007	15,585	69	15,653

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Jasmine Lakes

Docket No. 060368-WS

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

Schedule: Page:

C-6 3 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)
		Acc	ount No. 2830	5
		Deferred	Federal Tax L	iability
			Current	
Line		Beginning	Year	Ending
No.	Year	Balance	Change_	Balance
WATE	R	-		
1	2003	0	0	0
2	2004	0	(22,404)	(22,404)
3	2005	(22,404)	116,046	93,642
4	2006	93,642	415	94,057
5	2007	94,057	415	94,472
		•		
SEWE	R			
6	2003	0	0	0
7	2004	0	(137,414)	(137,414)
8	2005	(137,414)	230,400	92,986
9	2006	92,986	412	93,399
10	2007	93,399	412	93,811

Investment Tax Credits - Analysis

Florida Public Service Commission

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

Schedule: C-7 Page: 1 of 4

Preparer: Jack Schreyer

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

	(1) (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					3% ITC						4% ITC		
	'		Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	
Line	Begir	ining	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year Balar	ice	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

1 NONE NONE

Investment Tax Credits - Analysis

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: C-7 Page: 2 of 4

Preparer: Jack Schreyer

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

	(1) (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			;	8% ITC						10% ITC		
		Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	
Line	Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No. Y	rear Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

1 NONE NONE

Investment Tax Credits - Company Policies

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-7 Page: 3 of 4

Preparer: Jack Schreyer

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

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS Schedule: C-7 4 of 4 Page:

Test Year Ending 12/31/05

Preparer: Jack Schreyer

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

NONE

Parent's Debt Information

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: C-8 Page: 1 of 1

Preparer: Jack Schreyer

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

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

Income Tax Returns

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-9 Page: 1 of 1

Preparer: Jack Schreyer

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

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

Miscellaneous Tax Information

Florida Public Service Commission

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

Schedule: C-10 Page: 1 of 1

Preparer: Jack Schreyer

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

(1)	What tax years are open with the Internal Revenue Service?	2003, 2004, 2005
(2)	Is the treatment of customer deposits at issue with the IRS?	No
(3)	Is the treatment of contributions in aid of construction at issue with the IRS?	No
(4)	Is the treatment of unbilled revenue at issue with the IRS?	No



Jasmine Lakes CAPITAL SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	<u>NUMBER</u>	<u>NUMBER</u>
Requested Cost of Capital	D-1	113
Reconcilliation 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

Jasmine Lakes

Docket No. 060368-WS

Test Year Ending: 12/31/05 Historical [X] Projected []

Florida Public Service Commission

Schedule:

D-1

Page:

1 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	639,633	36.85%	6.00%	2.21%	38,378	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	959,449	55.28%	10.12%	5.59%	97,096	D-2
5	Customer Deposits	28,697	1.65%	6.00%	0.10%	1,722	D-2
6	Accumulated Deferred Income Taxes	107,854	6.21%	0.00%	0.00%	0	D-2
7	Total	1,735,633	100.00%	=	7.90%	137,196	• •
SEW	/ER						
8	Long-Term Debt	214,993	31.93%	6.00%	1.92%	12,900	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	322,490	47.90%	10.12%	4.85%	32,636	D-2
12	Customer Deposits	28,697	4.26%	6.00%	0.26%	1,722	D-2
13	Accumulated Deferred Income Taxes	107,099	15.91%	0.00%	0.00%	0	D-2
14	Total	673,278	100.00%	-	7.02%	47,257	-

Schedule of Requested Cost of Capital

13 Month Average balance Jasmine Lakes

Docket No. 060368-WS

Test Year Ending: 12/31/06 Historical [] Projected [X] Florida Public Service Commission

Schedule:

D-1

2 of 3

Page: Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)		(5)	(6)
		Reconciled			Weighted		, ,
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	671,940	36.96%	6.00%	2.22%	40,316	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	1,007,911	55.44%	10.12%	5.61%	102,001	D-2
5	Customer Deposits	28,697	1.58%	6.00%	0.09%	1,722	D-2
6	Accumulated Deferred Income Taxes	109,509	6.02%	0.00%	0.00%	0	D-2
7	Total	1,818,058	100.00%	- -	7.92%	144,039	:
SEW	/ER						
8	Long-Term Debt	221,446	32.04%	6.00%	1.92%	13,287	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	332,170	48.07%	10.12%	4.86%	33.616	D-2
12	Customer Deposits	28,697	4.15%	6.00%	0.25%	1,722	D-2
13	Accumulated Deferred Income Taxes	108,743	15.74%	0.00%	0.00%	0	D-2
14	Total	691,055	100.00%	<u>-</u>	7.04%	48,624	-

Schedule of Requested Cost of Capital

13 Month Average balance

Jasmine Lakes

Docket No. 060368-WS

Test Year Ending: 12/31/07 Historical [] Projected [X]

Florida Public Service Commission

Schedule:

D-1

Page:

3 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)		(5)	(6)
		Reconciled			Weighted		
Line	•	To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	715,881	37.12%	6.00%	2.23%	42,953	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	1,073,822	55.68%	10.12%	5.64%	108,671	D-2
5	Customer Deposits	28,697	1.49%	6.00%	0.09%	1,722	D-2
6	Accumulated Deferred Income Taxes	109,994	5.70%	0.00%	0.00%	0	D-2
7	Total	1,928,394	100.00%	=	7.95%	153,345	:
SEV	VER						
8	Long-Term Debt	374,843	34.87%	6.00%	2.09%	22,491	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	562,265	52.30%	10.12%	5.29%	56,901	D-2
12	Customer Deposits	28,697	2.67%	6.00%	0.16%	1,722	D-2
13	Accumulated Deferred Income Taxes	109,224	10.16%	0.00%	0.00%	0	D-2
14	Total	1,075,028	100.00%	_	7.55%	81,114	-

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Jasmine Lakes

Docket No. 060368-WS

Test Year Ending: 12/31/05 Historical [X] Projected [] Schedule:

D-2 1 of 3

Page: Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Recon	ciliation Adju	ustments	Reconciled	
Line		Average				To Requested	Supporting
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er						
1	Long-Term Debt	0			639,633	639,633	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	1,599,082			(639,633)	959,449	
5	Customer Deposits	28,697				28,697	D-7
6	Accumulated Deferred Income Taxes	107,854				107,854	
7	Total	1,735,633			0	1,735,633	- A-1
Sew	er						
8	Long-Term Debt	0			214,993	214,993	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	537,483			(214,993)	322,490	
12	Customer Deposits	28,697				28,697	
13	Accumulated Deferred Income Taxes	107,099				107,099	
14	Total	673,278			0	673,278	- A-2

^{*} List corresponding adjustments to rate base below:

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

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Jasmine Lakes

Docket No. 060368-WS

Test Year Ending: 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-2 Page:

2 of 3

Preparer:

Jack Schreyer

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Recon	ciliation Adju	ıstments	Reconciled	
Line		Average				To Requested	Supporting
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er						
1	Long-Term Debt	671,940				671,940	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	1,007,911				1,007,911	
5	Customer Deposits	28,697				28,697	D-7
6	Accumulated Deferred Income Taxes	109,509				109,509	
7	Total	1,818,058			0	1,818,058	- A-1
Sew	er						
8	Long-Term Debt	221,446				221,446	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	332,170				332,170	
12	Customer Deposits	28,697				28,697	D-7
13	Accumulated Deferred Income Taxes	108,743				108,743	
14	Total	691,055	:		00	691,055	A-2

^{*} List corresponding adjustments to rate base below:

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Jasmine Lakes

Docket No. 060368-WS

Test Year Ending: 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-2

Page:

3 of 3

Preparer:

Jack Schreyer

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

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

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

^{*} List corresponding adjustments to rate base below:

Recap Schedules: D-1

Preferred Stock Outstanding

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

Florida Public Service Commission

Schedule:

D-3 1 of 1

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

There is no Preferred Stock for this subsidiary nor its parent

Cost of Short-Term Debt

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Utility [X] or Parent [X] Schedule:

D-4

Page:

1 of 1

Preparer:

Jack Schreyer

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

		(1) Total	(2)	(3)	(4) Effective	(5)
Line		Interest	Maturity	Average Amt	Cost	Supporting
No.	Lender	Expense	Date	Outstanding	Rate	Schedule(s)
1 2 3 4 5 6 7	There is no Short Term [Debt for this subsidia	ary nor its	parent		
8	Total	0	· !		0.00%	-) =

Cost of Long-Term Debt

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

Florida Public Service Commission

Schedule:

D-5 1 of 2

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

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

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

Florida Public Service Commission

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

Cost of Variable Rate Long-Term Debt

Jasmine Lakes Docket No. 060368-WS Schedule Year Ended December 31 of: 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.

Florida Public Service Commission

Schedule: Preparer: D-6

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

All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

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

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.

Florida Public Service Commission

Schedule:

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Page: Preparer:

Jack Schreyer

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

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

Jasmine Lakes

Docket No. 060368-WS

Test Year Ending: 12/31/05

Schedule:

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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
Line		Beginning	Deposits	Deposits	Balance
No.	Month & Year	Balance	Received	Refunded	(2+3+4)
1	Jan-05	55,390	2,435	(2,205)	55,620
2	Feb-05	55,620	2,895	(1,669)	56,847
3	Mar-05	56,847	3,066	(3,026)	56,886
4	Apr-05	56,886	2,860	(1,948)	57,798
5	May-05	57,798	1,840	(2,752)	56,886
6	Jun-05	56,886	2,640	(3,410)	56,116
7	Jul-05	56,116	3,130	(2,200)	57,046
8	Aug-05	57,046	2,420	(2,750)	56,716
9	Sep-05	56,716	5,027	(3,752)	57,991
10	Oct-05	57,991	4,420	(2,900)	59,511
11	Nov-05	59,511	3,071	(3,083)	59,499
12	Dec-05	59,499	2,460	(4,151)	57,808
13	Average			_	57,394
14		Wat	er Allocated at	50% _	28,697
15		Sew	er Allocated at	50% _	28,697

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Rate Schedule - Water

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

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

Water [X] or Sewer []

Schedule: Page: E-1w 1 of 1

Preparer:

Jack Schreyer

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

1 1	(1)	(2) Toot Year	(3) Tast Year	(4) Took Your	(5)	(6)	(7)
Line	Class/Motor Size	Test Year Period 1	Test Year Period 2	Test Year	Present	Interim	Proposed
<u>No.</u> 1	Class/Meter Size Residential	Period I	Period 2	Full Yr	Rates	Rates	Rates
2	5/8" X 3/4"	NA	NA	9.14	9.30	11.82	18.34
3	3/4"	NA NA	NA	-	-	-	27.51
4	1"	NA	NA	22.89	23.29	29.61	45.84
5	1-1/2"	NA	NA	45.74	46.54	59.17	91.69
6	2"	NA	NA	73.19	74.47	94.69	146.70
7	3"	NA	NA	146.37	148.93	189.36	293.40
8	4"	NA	NA	228.74	232.74	295.92	458.44
9	6"	NA	NA	457.47	465.46	591.81	916.88
10	8"	NA	NA	731.94	744.73	946.89	1,467.01
11	10"	NA	NA	-	-	-	2,108.82
12	Gallonage charge, Block 1	NA	NA	3.13	3.18	4.04	2.69
13	Block 2	NA	NA	-	-	-	3.37
14	Block 3	NA	NA	_	•*	-	-
	2.00.0						
15	Commerical						
16	5/8" X 3/4"	NA	NA	9.14	9.30	11.82	18.34
17	3/4"	NA	NA	-	-	-	27.51
18	1"	NA	NA	22.89	23.29	29.61	45.84
19	1-1/2"	NA	NA	45.74	46.54	59.17	91.69
20	2"	NA	NA	73.19	74.47	94.69	146.70
21	3"	NA	NA	146.37	148.93	189.36	293.40
22	4"	NA	NA	228.74	232.74	295.92	458.44
23	6"	NA	NA	457,47	465.46	591.81	916.88
24	8"	NA	NA	731.94	744.73	946.89	1,467.01
25	10"	NA	NA	-	-	-	2,108.82
26	Gallonage charge	NA	NA	3.13	3.18	4.04	2.69
27	Multi-Family					•	
28	5/8" X 3/4"	NA	NA	-	-	11.82	18.34
29	3/4"	NA	NA	-	-	-	27.51
30	1"	NA	NA	-	-	29.61	45.84
31	1-1/2"	NA	NA	-	-	59.17	91.69
32	2"	NA	NA	-	-	94.69	146.70
33	3"	NA	NA	-	-	189.36	293.40
	4"	NA	NA	-	-	295.92	458.44
35		NA	NA	-	-	591.81	916.88
36		NA	NA	-	-	946.89	1,467.01
	10"	NA	NA	-	-	-	2,108.82
38	Gallonage charge	NA	NA	-	-	4.04	2.69
39	Fire Protection						
40	2"	NA	NA	-	-	-	36.68
41	3"	NA	NA	-	-	-	73.35
	4"	NA	NA	76.24	73.39	93.31	114.61
43	6"	NA	NA	152.51	146.79	186.64	229.22
44	8"	NA	NA	243.99	234.85	298.60	366.75
45	10"	NA	NA	_	-	-	527,21

Rate Schedule - Sewer

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

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

Water [] or Sewer [X]

Schedule:

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Page: Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Test Year	Test Year	Test Year	Present	Interim	Proposed
No.	Class/Meter Size	Period 1	Period 2	Full Yr	Rates	Rates	Rates
1	Residential	NIA	NΙΔ	10.62	10.01	15 12	10.05
2	5/8" X 3/4"	NA NA	NA NA	10.63 10.63	10.91 10.91	15.13 15.13	19.05
3	3/4"	NA NA	NA NA			15.13	28.58 47.63
4	1"			10.63	10.91		
5	1-1/2"	NA NA	NA NA	10.63	10.91	15.13 15.13	95.26
6	2"	NA	NA NA	10.63	10.91	15.13	152.42
7	3"	NA	NA	10.63	10.91	15.13	304.84
8	4" 6"	NA NA	NA	10.63	10.91	15.13	476.32
9		NA	NA NA	10.63	10.91	15.13	952.64
10	8"	NA NA	NA	10.63	10.91	15.13	1,524.22
11	10"	NA	NA			-	2,191.07
12	Gallonage cap (gallons)	NA	NA	6,000	6,000	6,000	6,000
13 14	Gallonage Charge, Capped Usage	NA	NA	2.67	2.74	3.80	5.49
15	Commerical						
16	5/8" X 3/4"	NA	NA	26.52	10.91	15.13	19.05
17	3/4"	NA	NA	53.05	-	-	28.58
18	1"	NA	NA	84.90	27.22	37.74	47.63
19	1-1/2"	NA	NA	169.77	54.46	75.50	95.26
20	2"	NA	NA	265.26	87.15	120.83	152.42
21	3"	NA	NA	530.57	174.27	241.61	304.84
22	4"	NA	NΑ	848.87	272.29	377.51	476.32
23	6"	NA	NA	-	544.63	755.09	952.64
24	8"	NA	NA		871.37	1,208.09	1,524.22
25	10"	NA	NA	-	•	-	2,191.07
26	Gallonage charge	NA	NA	3.22	3.31	4.59	6.59
27	Multi-Family						
28	5/8" X 3/4"	NA	NA	-	-	15.13	19.05
29	3/4"	NA	NA	-	-	-	28.58
30	1"	NA	NA	-	-	37.74	47.63
31	1-1/2"	NA	NA	-	-	75.50	95.26
32	2"	NA	NA	-	-	120.83	152.42
33	3"	NA	NA	-	•	241.61	304.84
34	4"	NA	NA	-	-	377.51	476.32
35	6"	NA	NA	-	-	755.09	952.64
36	8"	NA	NA	-	-	1,208.09	1,524.22
37	10"	NA	NA	-	-	-	2,191.07
38	Gallonage charge	NA	NA	-	-	4.59	6.59
39 40	Flat Rate Resid! Washvotor Only (PWO)	NΙΛ	NIA				40.04
	Resid'l Wastwater Only (RWO)	NA NA	NA NA	-	-	-	40.01
41 42	Reuse per Sprinkler Head	NA	NA	-	-	-	-
42	Reuse Flate Rate	NA	NA	-	-	-	-

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Schedule:

Jasmine Lakes

Docket No. 060368-WS

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

Page: 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.

Class/Meter Size esidential 8" X 3/4" 4" 4" 4" 4" 4" 4" 4" 4" 4" 4" 4" 4" 4	Number Bills 18,160 0 24 0 0 0 0	81,962 0 121 0 0 0 0 0 0 0 0 82,083 82,083 2,288 0 2,056 889 772 1,755 0	9.14 - 22.89 45.74 73.19 146.37 228.74 3.13 22.89 45.74 73.19 146.37 228.74 3.13	Test Year Revenue 165,982 0 549 0 0 0 0 256,920 0 423,452 23.29 2,660 0 549 2,196 1,757 1,756 0	9.30 -23.29 46.54 74.47 148.93 232.74 3.18 - - - 9.30 - 23.29 46.54 74.47 148.93	Total Revenue Present Rates 168,888 0 559 0 0 0 0 261,024 0 0 430,471 23.67 2,706 0 59 2,234 1,787	Conservation Gallons NA	Proposed Rate 18.34 27.51 45.84 91.69 146.70 293.40 458.44 2.69 3.37	Revenue at Proposed 333,054 0 1,100 0 0 164,058 71,090 0 569,302 31.31 5,337 0 1,100 4,401 3,521
8" X 3/4" 4" 4" 11/2" 4 allonage Block 1 Block 2 Block 3 otal Residential verage Bill commerical 18" X 3/4" 14" 11/2" 11 6 allonage otal Commercial	0 24 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 121 0 0 0 0 82,083 82,083 2,288 0 2,056 889 772 1,755 0	22.89 45.74 73.19 146.37 228.74 3.13 - - - - 22.89 45.74 73.19 146.37 228.74	0 549 0 0 0 0 256,920 0 0 423,452 23.29 2,660 0 549 2,196 1,757 1,756	23.29 46.54 74.47 148.93 232.74 3.18 - - 9.30 - 23.29 46.54 74.47	261,024 0 0 261,024 0 430,471 23.67	NA NA NA NA NA NA 60,988 21,095 0 82,083	27.51 45.84 91.69 146.70 293.40 458.44 2.69 3.37 - - - - - - - - - - - - - - - - - - -	0 1,100 0 0 0 164,058 71,090 0 569,302 31.31 5,337 0 1,100 4,401
allonage Block 1 Block 2 Block 3 otal Residential verage Bill ommerical 18" X 3/4" 1-1/2" 1-1-1/2" 1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	0 24 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 121 0 0 0 0 82,083 82,083 2,288 0 2,056 889 772 1,755 0	22.89 45.74 73.19 146.37 228.74 3.13 - - - - 22.89 45.74 73.19 146.37 228.74	0 549 0 0 0 0 256,920 0 0 423,452 23.29 2,660 0 549 2,196 1,757 1,756	23.29 46.54 74.47 148.93 232.74 3.18 - - 9.30 - 23.29 46.54 74.47	261,024 0 0 261,024 0 430,471 23.67	NA NA NA NA NA NA 60,988 21,095 0 82,083	27.51 45.84 91.69 146.70 293.40 458.44 2.69 3.37 - - - - - - - - - - - - - - - - - - -	1,100 0 0 0 164,058 71,090 0 569,302 31.3 5,337 0 1,100 4,401
allonage Block 1 Block 2 Block 3 otal Residential verage Bill ommerical '8" X 3/4" -1/2" " diallonage	24 0 0 0 0 18,184 291 0 24 48 24 12 0	121 0 0 0 0 82,083 82,083 2,288 0 2,056 889 772 1,755 0	22.89 45.74 73.19 146.37 228.74 3.13 - - - 22.89 45.74 73.19 146.37 228.74	256,920 0 423,452 23.29 2,660 0 549 2,196 1,757 1,756	46.54 74.47 148.93 232.74 3.18 - - 9.30 - 23.29 46.54 74.47	261,024 0 0 261,024 0 430,471 23.67	NA NA NA NA NA 60,988 21,095 0 82,083	45.84 91.69 146.70 293.40 458.44 2.69 3.37 - 18.34 27.51 45.84 91.69	1,100 0 0 0 164,058 71,090 569,302 31.3 5,337 0 1,100 4,401
allonage Block 1 Block 2 Block 3 otal Residential verage Bill ommerical (8" X 3/4" 1/4"	0 0 0 0	82,083 82,083 82,083 2,288 0 2,056 889 772 1,755 0	45.74 73.19 146.37 228.74 3.13 - - 22.89 45.74 73.19 146.37 228.74	256,920 0 0 423,452 23.29 2,660 0 549 2,196 1,757 1,756	46.54 74.47 148.93 232.74 3.18 - - 9.30 - 23.29 46.54 74.47	261,024 0 0 430,471 23.67 2,706 0 559 2,234	NA NA NA NA 60,988 21,095 0 82,083	91.69 146.70 293.40 458.44 2.69 3.37 	0 0 0 164,058 71,090 569,302 31.3 5,337 0 1,100 4,401
allonage Block 1 Block 2 Block 3 otal Residential verage Bill ommerical (8" X 3/4" 1/4" sallonage otal Commercial	0 0 0	82,083 82,083 82,083 2,288 0 2,056 889 772 1,755 0	73.19 146.37 228.74 3.13 - - 9.14 - 22.89 45.74 73.19 146.37 228.74	256,920 0 0 0 423,452 23.29 2,660 0 549 2,196 1,757 1,756	74.47 148.93 232.74 3.18 - - - 9.30 - 23.29 46.54 74.47	261,024 0 0 430,471 23.67 2,706 0 559 2,234	NA NA NA 60,988 21,095 0 82,083	146.70 293.40 458.44 2.69 3.37 - - - 18.34 27.51 45.84 91.69	164,058 71,090 0 569,302 31.3 5,337 0 0 1,100 4,401
allonage Block 1 Block 2 Block 3 otal Residential verage Bill ommerical '8" X 3/4" -1/2"	0 0 1 18,184	82,083 82,083 2,288 0 2,056 889 772 1,755 0	9.14 	256,920 0 0 423,452 23.29 2,660 0 549 2,196 1,757 1,756	148.93 232.74 3.18 - - 9.30 - 23.29 46.54 74.47	261,024 0 0 430,471 23.67 2,706 0 559 2,234	NA NA 60,988 21,095 0 82,083 NA NA NA	293.40 458.44 2.69 3.37 - 18.34 27.51 45.84 91.69	164,058 71,090 0 569,302 31.3 5,337 0 1,100 4,401
allonage Block 1 Block 2 Block 3 otal Residential verage Bill ommerical 18" X 3/4" 14" 1- 1/2" 1- 1- 1/2" 1- 1- 1/2" 1- 1- 1/3 1- 1/4" 1- 1/	291 0 24 48 24 12 0	82,083 82,083 2,288 0 2,056 889 772 1,755 0	228.74 3.13 - 9.14 - 22.89 45.74 73.19 146.37 228.74	256,920 0 0 423,452 23.29 2,660 0 549 2,196 1,757 1,756	232.74 3.18 - - 9.30 - 23.29 46.54 74.47	261,024 0 0 430,471 23.67 2,706 0 559 2,234	NA 60,988 21,095 0 82,083 NA NA NA	18.34 27.51 45.84 91.69	164,058 71,090 0 569,302 31.3 5,337 0 1,100 4,401
allonage Block 1 Block 2 Block 3 otal Residential verage Bill ommerical (8" X 3/4" -1/2" " " idallonage otal Commercial	291 0 24 48 24 12 0	82,083 82,083 2,288 0 2,056 889 772 1,755 0	9.14 - 22.89 45.74 73.19 146.37 228.74	256,920 0 0 423,452 23.29 2,660 0 549 2,196 1,757 1,756	9.30 - 23.29 46.54 74.47	261,024 0 0 430,471 23.67 2,706 0 559 2,234	60,988 21,095 0 82,083 NA NA NA	2.69 3.37 - 18.34 27.51 45.84 91.69	164,058 71,090 569,302 31.3 5,337 0 1,100 4,401
Block 1 Block 2 Block 3 otal Residential verage Bill ommerical (8" X 3/4"	291 0 24 48 24 12 0	2,288 0 2,056 889 772 1,755	9.14 22.89 45.74 73.19 146.37 228.74	2,660 0 549 2,196 1,757 1,756	9.30 - 23.29 46.54 74.47	2,706 0 559 2,234	21,095 0 82,083 NA NA NA NA	18.34 27.51 45.84 91.69	71,090 0 569,302 31.3 5,337 0 1,100 4,401
Block 2 Block 3 otal Residential verage Bill ommerical (8" X 3/4" -1/2"	291 0 24 48 24 12 0	2,288 0 2,056 889 772 1,755	9.14 - 22.89 45.74 73.19 146.37 228.74	2,660 0 549 2,196 1,757 1,756	9.30 - 23.29 46.54 74.47	2,706 0 559 2,234	21,095 0 82,083 NA NA NA NA	18.34 27.51 45.84 91.69	71,090 0 569,302 31.3 5,337 0 1,100 4,401
Block 3 otal Residential verage Bill ommerical (8" X 3/4" (4" " " -1/2" " stallonage otal Commercial	291 0 24 48 24 12 0	2,288 0 2,056 889 772 1,755	22.89 45.74 73.19 146.37 228.74	0 423,452 23.29 2,660 0 549 2,196 1,757 1,756	9.30 - 23.29 46.54 74.47	2,706 0 559 2,234	NA NA NA NA	18.34 27.51 45.84 91.69	569,302 31.3 5,337 0 1,100 4,401
otal Residential verage Bill ommerical //8" X 3/4" //4"	291 0 24 48 24 12 0	2,288 0 2,056 889 772 1,755	22.89 45.74 73.19 146.37 228.74	2,660 0 549 2,196 1,757 1,756	9.30 - 23.29 46.54 74.47	23.67 23.67 2,706 0 559 2,234	NA NA NA NA	18.34 27.51 45.84 91.69	569,302 31.3 5,337 0 1,100 4,401
ommerical (8" X 3/4" (4" " -1/2" " stallonage	291 0 24 48 24 12 0	2,288 0 2,056 889 772 1,755	22.89 45.74 73.19 146.37 228.74	23.29 2,660 0 549 2,196 1,757 1,756	23.29 46.54 74.47	23.67 2,706 0 559 2,234	NA NA NA	27.51 45.84 91.69	5,337 C 1,100 4,401
ommerical (8" X 3/4" (4") -1/2" -1/2	0 24 48 24 12 0	0 2,056 889 772 1,755 0	22.89 45.74 73.19 146.37 228.74	2,660 0 549 2,196 1,757 1,756	23.29 46.54 74.47	2,706 0 559 2,234	NA NA NA	27.51 45.84 91.69	5,337 (1,100 4,401
(8" X 3/4" 1/4" -1/2" sallonage otal Commercial	0 24 48 24 12 0	0 2,056 889 772 1,755 0	22.89 45.74 73.19 146.37 228.74	0 549 2,196 1,757 1,756	23.29 46.54 74.47	0 559 2,234	NA NA NA	27.51 45.84 91.69	0 1,100 4,401
(8" X 3/4" 1/4" -1/2" sallonage otal Commercial	0 24 48 24 12 0	0 2,056 889 772 1,755 0	22.89 45.74 73.19 146.37 228.74	0 549 2,196 1,757 1,756	23.29 46.54 74.47	0 559 2,234	NA NA NA	27.51 45.84 91.69	1,100 4,401
/4" 	0 24 48 24 12 0	0 2,056 889 772 1,755 0	22.89 45.74 73.19 146.37 228.74	0 549 2,196 1,757 1,756	23.29 46.54 74.47	0 559 2,234	NA NA NA	27.51 45.84 91.69	1,100 4,401
	24 48 24 12 0	2,056 889 772 1,755 0	45.74 73.19 146.37 228.74	549 2,196 1,757 1,756	46.54 74.47	559 2,234	NA NA	45.84 91.69	1,100 4,401
-1/2" " iallonage otal Commercial	48 24 12 0	889 772 1,755 0	45.74 73.19 146.37 228.74	2,196 1,757 1,756	46.54 74.47	2,234	NA	91.69	4,401
allonage otal Commercial	24 12 0	772 1,755 0	73.19 146.37 228.74	1,757 1,756	74.47				
aallonage otal Commercial	12 0 -	1,755 0	146.37 228.74	1,756		1,101			0,021
allonage otal Commercial	-	0	228.74			1,787	NA	293.40	3,521
sallonage otal Commercial	-			***************************************	232.74	0	NA	458.44	0,02
otal Commercial	399	7,760	2 1 2					100117	
	399		٥,١٥	24,289	3.18	24,677	0	2.69	20,874
	399					•			
	399								
verage Bill		7,760		33,206		33,750	0		38,754
				83.22		84.59			97.1
lulti-Family									
/8" X 3/4"	0	0	-	0	-	0	NA	18.34	C
/4"	0	0	-	0	-	0	NA	27.51	C
11	0	0	-	0	-	0	NA	45.84	C
-1/2"	0	0	-	0	-	0	NA	91.69	C
			-	-	-				C
			-		-				(
II.	0	0	•	0	-	0	NA	458.44	(
		•		•		_	_		
Sallonage	-	0	-	0	-	0	0	2.69	(
atal Multi Eamily									
•						0	0		(
verage Bill						-			
ira Dratactica									
	0	NIA		0		0	NIA	20.00	,
	_		-		-				(
			-		72.20				(
			152 51						
			102.01	1,050		1,701			2,75
			_	0	254.05	0			
•	U	1975		U	_	U	INA	527.21	
otal Fire Protection	12	0		1.830		1 761			2,75
.c.age biii				132.31		140.79			229.2
Subtotal				458 488		. Vee 083			610 007
									610,80
									-
									44.45
									11,45
						472,992			622,258
itterence				(8,055) =	-1.7%				
	allonage otal Multi- Family verage Bill re Protection	allonage - cotal Multi- Family 0 verage Bill re Protection 0 0 12 0 12 0 0 12 0 0 12 0 0 12 0 0 12 0 0 12 0 0 12 0 0 12 0 0 12 0 0 12 0 0 12 0 0 12 0 0 12 0 0 12 0 0 0 12 0 0 0 12 0 0 0 12 0 0 0 12 0 0 0 12 0 0 0 12 0 0 0 12 0 0 0 0	0	0	O	O	0	0	0

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS Schedule Period: 1/1/05 - 4/14/05 Schedule: E-2w
Page: not req'd
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.

	/4\	/C\	(0)	141	/F\
Line	(1)	(2) Number	(3) Consumption	(4) Test Year	(5) Test Year
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallonage				
10	Block 1	-	0	-	0
11	Block 2	-		-	0
12	Block 3			-	0
13	Total Residential	0	0		0
14	Average Bill				
15	Commerical	_	_		_
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23	Callanana		0		0
24	Gallonage	-	0	-	0
25 26		-		•	0
27	Total Commercial		0	-	
28					
20	Average Bill				
29	Multi-Family				
30	5/8" X 3/4"	0	0	_	0
31	3/4"	ő	Ö	_	ŏ
32	1"	ő	Õ	-	ő
33	1-1/2"	Ö	ŏ	_	ő
34	2"	Ō	Ō	-	ō
35	3"	ō	Ō	-	0
36	4"	Ō	0	_	0
37		•			•
38	Gallonage	-	0	-	0
39	- - -	-	Ō	-	0
40		-	0	-	0
41	Total Multi- Family	0	0		. 0
42	Average Bill				
	•				
43	Fire Protection				
44	1"	0	NA	-	0
45	2"	0	NA	-	0
46	3"	0	NA	76.24	0
47	4"	0	NA	152.51	0
48	6"	0	NA	243.99	0
49	8"	0	NA	•	0
50					
51					_
52	Total Circ Post-star				0
53	Total Fire Protection	0	0		0
54	Average Bill				
55	Subtota	al			0

Florida Public Service Commission

E-2w not req'd

Jasmine Lakes Docket No. 060368-WS

Schedule Period: 4/15/05 - 12/31/05 Water [X] or Sewer []

Page: 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.

Schedule:

No. Class/Meter Size B 1 Residential 2 5/8" X 3/4" 3 3/4" 4 1" 5 1-1/2" 6 2" 7 3" 8 4" 9 Gallonage 10 Block 1 11 Block 2 12 Block 3 13 Total Residential 14 Average Bill 15 Commerical 16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 24 Gallonage	0 0 0 0 0 0 0	in 1,000 gal.	Rates	Revenue 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
2 5/8" X 3/4" 3 3/4" 4 1" 5 1-1/2" 6 2" 7 3" 8 4" 9 Gallonage 10 Block 1 11 Block 2 12 Block 3 13 Total Residential 14 Average Bill 15 Commerical 16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 24 Gallonage	0 0 0 0 0 0	0 0 0 0 0 0	-	0 0 0 0
3 3/4" 4 1" 5 1-1/2" 6 2" 7 3" 8 4" 9 Gallonage 10 Block 1 11 Block 2 12 Block 3 13 Total Residential 14 Average Bill 15 Commerical 16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 24 Gallonage	0 0 0 0 0 0	0 0 0 0 0 0		0 0 0 0
4 1" 5 1-1/2" 6 2" 7 3" 8 4" 9 Gallonage 10 Block 1 11 Block 2 12 Block 3 13 Total Residential 14 Average Bill 15 Commerical 16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 24 Gallonage	0 0 0 0 0	0 0 0 0 0		0 0 0 0
5 1-1/2" 6 2" 7 3" 8 4" 9 Gallonage 10 Block 1 11 Block 2 12 Block 3 13 Total Residential 14 Average Bill 15 Commerical 16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 24 Gallonage	0 0 0 0	0 0 0		0 0 0
6 2" 7 3" 8 4" 9 Gallonage 10 Block 1 11 Block 2 12 Block 3 13 Total Residential 14 Average Bill 15 Commerical 16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 24 Gallonage	0 0 0	0 0 0	-	0
7 3" 8 4" 9 Gallonage 10 Block 1 11 Block 2 12 Block 3 13 Total Residential 14 Average Bill 15 Commerical 16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 24 Gallonage	0 0 - - - 0	0	-	0
8 4" 9 Gallonage 10 Block 1 11 Block 2 12 Block 3 13 Total Residential 14 Average Bill 15 Commerical 16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 24 Gallonage		0	- -	
9 Gallonage 10 Block 1 11 Block 2 12 Block 3 13 Total Residential 14 Average Bill 15 Commerical 16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 24 Gallonage	- - - 0	0	 -	0
9 Gallonage 10 Block 1 11 Block 2 12 Block 3 13 Total Residential 14 Average Bill 15 Commerical 16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 24 Gallonage	- - - 0	0	• • • •	
10 Block 1 11 Block 2 12 Block 3 13 Total Residential 14 Average Bill 15 Commerical 16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 24 Gallonage			-	
11 Block 2 12 Block 3 13 Total Residential 14 Average Bill 15 Commerical 16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 24 Gallonage				0
12 Block 3 13 Total Residential 14 Average Bill 15 Commerical 16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 24 Gallonage		0		Ö
13 Total Residential 14 Average Bill 15 Commerical 16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 24 Gallonage		0	_	Ö
14 Average Bill 15 Commerical 16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 24 <i>Gallonage</i>				
15 Commerical 16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 Gallonage			1	
16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 24 Gallonage				-
17 3/4" 18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 24 Gallonage				
18 1" 19 1-1/2" 20 2" 21 3" 22 4" 23 24 Gallonage	0	0	-	0
19 1-1/2" 20 2" 21 3" 22 4" 23 Gallonage	0	0	-	0
20 2" 21 3" 22 4" 23 24 Gallonage	0	0	-	0
21 3"22 4"2324 Gallonage	0	0	-	0
22 4"2324 Gallonage	0	0	-	0
22 4"2324 Gallonage	0	0	-	0
23 24 Gallonage	0	0	-	0
24 Gallonage				
	-	0	_	0
	_	•	_	Ö
26	_		_	ŏ
27 Total Commercial	0	0	•	0
28 Average Bill	<u></u>	***************************************	!	•
29 Multi-Family				
•		^		^
	0	0	-	0
31 3/4"	0	0	•	0
32 1"	0	0	-	0
33 1-1/2"	0	0	-	0
34 2"	0	0	•	0
35 3"	0	0	-	0
36 4"	0	0	. •	0
37				
38 Gallonage	-	0	-	0
39	-	0	-	0
40	-	0	-	ō
41 Total Multi- Family	0	Ō		0
42 Average Bill			ı	
43 Fire Protection				
44 1"	0	NA	_	0
45 2"	Ö	NA	-	Ö
46 3"	0	NA NA	76.24	0
47 4"	0	NA NA	152.51	0
48 6"	_			
49 8"	0	NA NA	243.99	0
50	U	NA	-	0
				٠
51				·
52 Fig. Total Fire Destantion				
53 Total Fire Protection				0
54 Average Bill	0	Ó		0
	0	Ó		
Subtotal	0	Ó	. · ·	0

Florida Public Service Commission

E-2s

Schedule:

Jasmine Lakes

Docket No. 060368-WS

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

Water [] or Sewer [X]

1 of 1 Page: 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.

ine	(1)	(2) Number	(3) Usage	(4) Test Year	(5) Test Year	(6) Present	(7) Total Revenue	(8) Proposed	(9) Proposed	(10) Revenue a
lo.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue	Rates	Present Rates	Usage	Rate	Proposed
	Residential			-						
	5/8" X 3/4"	18,112	60,684	10.63	192,531	10.91	197,602		19.05	345,03
	3/4"	0	0	10.63	0	10.91	0		28.58	
	1"	24	83	10.63	255	10.91	262		47.63	1,14
	1-1/2"	0	0	10.63	0	10.91	0		95.26	
	2"	0	0	10.63	0	10.91	0		152.42	1
7	3"	0	0	10.63	0	10.91	0		304.84	
8	4"	0	0	10.63	0	10.91	0		476.32	1
9	Gallonage cap (gallons)		6,000					7.7	. 40	000.04
0	Capped Usage	-	60,767	2.67	162,248	2.74	166,502	60,767	5.49	333,61
1	Usage Above Cap	-	21,023					21,023		
12	Total Book Books	40.400	04.700		255.024		204 205			670.70
3	Total Residential	18,136	81,790		355,034		364,365			679,78
4	Average Bill				19.58		20.09			37.
5	Commerical									
6	5/8" X 3/4"	267	921	10.63	2,838	10.91	2,913		19.05	5,08
7	3/4"	0	0	10.63	0	-	0		28.58	
8	1"	24	2,056	26.52	636	27.22	653		47.63	1,14
9	1-1/2"	36	632	53.05	1,910	54.46	1,961		95.26	3,42
0	2"	24	772	84.90	2,038	87.15	2,092		152.42	3,65
1	3"	0	0	169.77	0	174.27	0		304.84	
2	4"	0	0_	265.26	0	272.29	0		476.32	
3										
4	Gallonage	-	4,381	3.22	14,107	3.31	14,501		6.59	28,87
5	Total Commercial	351	4,381		21,529		22,120			42,18
26	Average Bill				61.34		63.02			120.
7	Multi-Family									
8	5/8" X 3/4"	0	0	-	0	-	0		19.05	
9	3/4"	0	0	-	0	-	0		28.58	
30	1"	0	0	-	0	-	0		47.63	
1	1-1/2"	0	0	-	0	-	0		95.26	
2	2"	0	0	-	0	-	0		152.42	
3	3"	0	0	-	0	-	0		304.84	
4	4"	0	0	-	0	-	0		476.32	
5										
6	Gallonage	•	0	-	0	-	0		6.59	
_		_					_			
7	Total Multi- Family	0	0		0		0			
8	Average Bill						-			<u> </u>
9	Flat Rate									
0	Res. Wastewater Only	0	NA	-	0	-	0		40.01	
1	Sprinkler Heads	0	NA	-	0	-	0		-	
	Reuse	0	NA	•	0	-	0		•	
3	Total Flat Rate - Other				0		0			
					070 500		202 42 -			70: 0
4	Subtotal				376,562		386,485			721,9
	Unbilled Revenues				0		0			•
	Guaranteed Revenues				0		0			-
7	Misc. Service Charge				376,562		206 405			704 0
8	Total Revenue						386,485			721,9
	Booked Revenue Difference				379,735	0.00/				
0	Directice				(3,173) =	-0.8%				
1					0					
2					0	0.0%				

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

E-2s

Preparer:

not req'd 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.

3 3/4"	Line	(1)	(2) Number	(3) Usage	(4) Test Year	(5) Test Year
2 5/8" X 3/4"			Bills	in 1,000 gal.	Rates	Revenue
3 3/4"						
4 1" 0 0 0 - 5 1-1/2" 0 0 0 - 6 2" 0 0 0 - 7 3" 0 0 0 - 8 4" 0 0 0 - 9 Gallonage cap 10					-	0
5 1-1/2"	3	3/4"	0	0	-	0
5 1-1/2"	4	1"	0	0	_	0
6 2" 0 0 0 - 7 3" 0 0 0 - 9 4" 0 0 0 - 9 Gallonage cap 10 Capped Usage - 11 Usage Above Cap - 12 - 13 Total Residential 0 0 0 14 Average Bill 0.0.0 15 Commerical	5	1-1/2"		Ō	-	Ō
7 3" 0 0 0 - 8 4" 0 0 0 - 9 Gallonage cap 10						ő
8 4" 0 0 0 - 9 Gallonage cap 10					-	
9					-	0
10	_		0_	0	-	0
11	9	Gallonage cap				
Total Residential Total Residential Average Bill Commerical 5/6" X 3/4" 0 0 0 - 17 3/4" 0 0 0 - 19 1-1/2" 0 0 0 - 20 2" 0 0 0 - 21 3" 0 0 0 - 22 4" 0 0 0 - 23 24 Gallonage Total Commercial Average Bill CTMulti-Family 5/8" X 3/4" 0 0 0 - 25 Total Commercial Average Bill CTMulti-Family 27 Multi-Family 28 5/8" X 3/4" 0 0 0 - 31 1-1/2" 0 0 0 - 33 3" 0 0 0 - 34 4" 0 0 0 - 35 Gallonage O NA Flat Rate O Res. Wastewater Only NA - 1 Sprinkler Heads NA - Total Flat Rate - Other	10	Capped Usage	-	0	•	0
Total Residential Total Residential Total Residential Total Residential Total Commercial Total Co	11	Usage Above Cap	-			
13 Total Residential 14 Average Bill 15 Commerical 16 5/8" X 3/4" 17 3/4" 18 1" 19 1-1/2" 10 0 0 - 11 3" 10 0 0 - 12 4" 10 0 0 - 13 3" 10 0 0 - 14 Gallonage 10 0 0 - 15 Total Commercial 16 5/8" X 3/4" 17 0 0 0 0 - 18 1" 18 1" 19 1-1/2" 10 0 0 0 - 10 0 0 0 - 11 3" 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	12	,	-			
14 Average Bill 15 Commerical 16 5/8" X 3/4"		Total Residential	0			0
15 Commerical 16 5/8" X 3/4"						
16 5/8" X 3/4"	14	Average Bill		,		0.00
17 3/4" 0 0 0 - 18 1" 0 0 0 - 19 1-1/2" 0 0 0 - 20 2" 0 0 0 - 21 3" 0 0 0 - 22 4" 0 0 0 - 23 - 24 Gallonage - 0 - 25 Total Commercial 0 0 0 - 26 Average Bill 0.0 27 Multi-Family 0 0 - 28 5/8" X 3/4" 0 0 0 - 30 1" 0 0 - 31 1-1/2" 0 0 0 - 31 1-1/2" 0 0 0 - 33 3" 0 0 0 - 34 4" 0 0 0 - 35 Gallonage - 0 - 37 Total Multi-Family 0 0 0 - 38 Average Bill 39 Flat Rate 40 Res. Wastewater Only 0 NA - 41 Sprinkler Heads 0 NA - 42 Reuse 0 NA - 43 Total Flat Rate - Other				•		
18 1" 0 0 0 - 19 1-1/2" 0 0 0 - 20 2" 0 0 0 - 21 3" 0 0 0 - 22 4" 0 0 0 - 23 24 Gallonage - 0 - 25 Total Commercial 0 0 0 - 26 Average Bill 0.0.6 27 Multi-Family 28 5/8" X 3/4" 0 0 0 - 30 1" 0 0 - 31 1-1/2" 0 0 0 - 31 1-1/2" 0 0 0 - 33 3" 0 0 0 - 34 4" 0 0 0 - 35 Gallonage - 0 - 37 Total Multi-Family 0 0 0 - 38 Average Bill 39 Flat Rate 40 Res. Wastewater Only 0 NA - 41 Sprinkler Heads 0 NA - 42 Reuse 0 NA - 43 Total Flat Rate - Other	16		0	0	-	0
19 1-1/2"	17		0	0	-	0
20 2" 0 0 0 - 21 3" 0 0 0 - 22 4" 0 0 0 - 23 24	18	1"	0	0	-	0
20 2" 0 0 0 - 21 3" 0 0 0 - 22 4" 0 0 0 - 23 24 Gallonage - 0 - 25 Total Commercial 0 0 0 - 26 Average Bill 0.0.0 27 Multi-Family 0 0 0 - 30 1" 0 0 0 - 31 1-1/2" 0 0 0 - 32 2" 0 0 0 - 33 3" 0 0 0 - 33 3" 0 0 0 - 34 4" 0 0 0 - 35 Gallonage - 0 - 37 Total Multi-Family 0 0 0 - 38 Average Bill - 39 Flat Rate 40 Res. Wastewater Only 0 NA - 41 Sprinkler Heads 0 NA - 42 Reuse 0 NA - 43 Total Flat Rate - Other	19	1-1/2"	0	0	-	0
21 3" 0 0 0 - 22 4" 0 0 0 - 23 24 <i>Gallonage</i> 0 - 25 Total Commercial 0 0 0 0 26 Average Bill 0.0 27 Multi-Family 0 0 0 - 29 3/4" 0 0 0 - 30 1" 0 0 0 - 31 1-1/2" 0 0 0 - 32 2" 0 0 0 - 33 3" 0 0 0 - 34 4" 0 0 0 - 35 <i>Gallonage</i> - 0 - 37 Total Multi-Family 0 0 0 - 38 Average Bill - 39 Flat Rate 40 Res. Wastewater Only 0 NA - 41 Sprinkler Heads 0 NA - 42 Reuse 0 NA - 43 Total Flat Rate - Other	20		n	Ō	_	Ō
22 4" 0 0 0 - 23 24 Gallonage - 0 - 0 - 25 Total Commercial 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					_	Ő
23 24						0
24 Gallonage - 0 - 0 - 25 Total Commercial 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		4	U		-	U
25 Total Commercial 0 0 0 26 Average Bill 0.0.0 27 Multi-Family 28 5/8" X 3/4" 0 0 0 - 30 1" 0 0 0 - 31 1-1/2" 0 0 0 - 32 2" 0 0 0 - 33 3" 0 0 0 - 34 4" 0 0 0 - 35 36 Gallonage - 0 - 37 Total Multi-Family 0 0 38 Average Bill - 39 Flat Rate 40 Res. Wastewater Only 0 NA - 41 Sprinkler Heads 0 NA - 42 Reuse 0 NA - 43 Total Flat Rate - Other		0.11		•		
26 Average Bill 27 Multi-Family 28 5/8" X 3/4"	24	Galionage	-	U	-	0
26 Average Bill 27 Multi-Family 28 5/8" X 3/4"	a.	Total Commercial				
27 Multi-Family 28 5/8" X 3/4"				U		0
28 5/8" X 3/4"	26	Average Bill				0.00
29 3/4" 0 0 0 - 30 1" 0 0 0 - 31 1-1/2" 0 0 0 - 32 2" 0 0 0 - 33 3" 0 0 0 - 34 4" 0 0 0 - 35 Gallonage - 0 - 37 Total Multi- Family 0 0 0 - 38 Average Bill 39 Flat Rate 40 Res. Wastewater Only 0 NA - 41 Sprinkler Heads 0 NA - 42 Reuse 0 NA - 43 Total Flat Rate - Other	27	Multi-Family				
30 1" 0 0 0 - 31 1-1/2" 0 0 0 - 32 2" 0 0 0 - 33 3" 0 0 0 - 34 4" 0 0 - 35 Gallonage - 0 - 37 Total Multi- Family 0 0 0 - 38 Average Bill	28	5/8" X 3/4"	0	0	-	0
30 1" 0 0 0 - 31 1-1/2" 0 0 0 - 32 2" 0 0 0 - 33 3" 0 0 0 - 34 4" 0 0 - 35 Gallonage - 0 - 37 Total Multi- Family 0 0 0 - 38 Average Bill	29	3/4"	0	0	_	0
31 1-1/2" 0 0 0 - 32 2" 0 0 0 - 33 3" 0 0 0 - 34 4" 0 0 - 35 36 Gallonage - 0 - 37 Total Multi- Family 0 0 - 38 Average Bill - 39 Flat Rate 40 Res. Wastewater Only 0 NA - 41 Sprinkler Heads 0 NA - 42 Reuse 0 NA - 43 Total Flat Rate - Other			_	-	_	ő
32 2" 0 0 0 - 33 3" 0 0 0 - 34 4" 0 0 - 35 36 Gallonage - 0 - 37 Total Multi- Family 0 0 0 38 Average Bill 39 Flat Rate 40 Res. Wastewater Only 0 NA - 41 Sprinkler Heads 0 NA - 42 Reuse 0 NA - 43 Total Flat Rate - Other					_	0
33 3" 0 0 0 - 34 4" 0 0 0 - 35 36 <i>Gallonage</i> 0 - 37 Total Multi- Family 0 0 0 38 Average Bill - 39 Flat Rate 40 Res. Wastewater Only 0 NA - 41 Sprinkler Heads 0 NA - 42 Reuse 0 NA - 43 Total Flat Rate - Other	-	_	-	-	-	0
34 4" 0 0 0 - 35 - 36 Gallonage - 0			_	_	-	-
35 36					-	0
36 Gallonage - 0		4"	U	0	-	0
37 Total Multi- Family 0 0 38 Average Bill						
38 Average Bill	36	Gallonage	-	0	-	0
38 Average Bill		-				
39 Flat Rate 40 Res. Wastewater Only 0 NA - 41 Sprinkler Heads 0 NA - 42 Reuse 0 NA - 43 Total Flat Rate - Other		-	0	0		0
40 Res. Wastewater Only 0 NA - 41 Sprinkler Heads 0 NA - 42 Reuse 0 NA - 43 Total Flat Rate - Other	38	Average Bill				-
41 Sprinkler Heads 0 NA - 42 Reuse 0 NA - 43 Total Flat Rate - Other	39	Flat Rate				
41 Sprinkler Heads 0 NA - 42 Reuse 0 NA - 43 Total Flat Rate - Other	40	Res. Wastewater Only	0	NA	-	0
42 Reuse 0 NA - 43 Total Flat Rate - Other					-	0
43 Total Flat Rate - Other			-		-	0
			Ū	. ••• •		0
44 Subtotal	-					
	44	Subtotal				0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Schedule Period: 4/15/05 - 12/31/05

Schedule: Page: Preparer: E-2s not req'd Jack Schreyer

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

			•	_	•
	(1)	(2)	(3)	(4)	(5)
Line	` '	Number	Usage	Test Year	Test Year
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	Ō	0	-	0
9	Gallonage cap				
10	Capped Usage	-	0		0
11	Usage Above Cap	-	-		-
12	obago / boro cap	-			
13	Total Residential	0	0		0
14	Average Bill				
14	Average biii				
4.5					
15	Commerical	•	•		0
16	5/8" X 3/4"	0	0	•	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	•	0
23					_
24	Gallonage	-	0	-	0
25	Total Commercial	0	0		0
26	Average Bill				
27	Multi-Family				
28	5/8" X 3/4"	0	0	-	0
29	3/4"	0	0	-	0
30	1"	0	0	-	0
31	1-1/2"	0	0	-	0
32	2"	0	0	-	0
33	3"	0	0	-	0
34	4"	0	0	-	0
35					
36	Gallonage	_	0	_	0
	g-				
37	Total Multi- Family	0	0		
38	Average Bill				
	,,.ago D				
39	Flat Rate				
40	Res. Wastewater Only	0	NA	_	0
40	Sprinkler Heads	0	NA NA	-	0
42	Reuse	0	NA NA	-	0
43	Total Flat Rate - Other	U	INO	-	0
43	TOTAL FIRE TRACE - OTHER				<u> </u>
44	6L	ı			^
44	Subtota	'			0_

Customer Monthly Billing Schedule

Florida Public Service Commission

Jasmine Lakes

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-3

1 of 1

Page: 1

Preparer: Jack Schreyer

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

W	ΑT	ER

VVXII	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/	` ,	General	Multi-Family	Privaté Fire	Other	` ,
No.	Year	Residential	Service_	Dwelling	Protection	(List)	Total
1	Jan-05	1,508	32	0	0	0	0
2	Feb-05	1,508	32	0	0	0	0
3	Mar-05	1,532	32	0	0	0	0
4	Apr-05	1,531	32	0	0	0	0
5	May-05	1,508	32	0	0	0	0
6	Jun-05	1,508	33	0	0	0	0
7	Jul-05	1,504	33	0	0	0	0
8	Aug-05	1,483	33	0	0	0	0
9	Sep-05	1,485	33	0	0	0	0
10	Oct-05	1,490	32	0	0	0	0
11	Nov-05	1,490	32	0	0	0	0
12	Dec-05	1,488	32	0	0	0	0
13	Total Water	18,035	388	0	0	0	0

SEWER

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/		General	Multi-Family	Private Fire	Other	
No.	Year	Residential	Service	Dwelling	Protection	(List)	Total
14	Jan-05	1,503	27	0	0	0	0
15	Feb-05	1,503	28	0	0	0	0
16	Mar-05	1,512	28	0	0	0	0
17	Apr-05	1,529	28	0	0.	0	0
18	May-05	1,503	28	0	0	0	0
19	Jun-05	1,508	29	0	0	0	0
20	Jul-05	1,499	29	0	0	0	0
21	Aug-05	1,478	29	0	0	0	0
22	Sep-05	1,480	29	0	0	. 0	0
23	Oct-05	1,487	28	0	0	0	0
24	Nov-05	1,487	28	0	0	0	0
25	Dec-05	1,485	27	0	0	0	0
26	Total Sewer	17,974	338	0	0	0	0

Miscellaneous Service Charges

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS

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

Schedule:

E-4

Page:

1 of 1

Preparer: Jack Schreyer

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

WA.	TER
-----	-----

_	(1)	(2)	(3)	(4)	(5)
Line		Pres	ent	Propo	osed
No.	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	15.00	15.00	24.00	31.00
2	Normal Reconnect	15.00	15.00	24.00	31.00
3	Violation Reconnect	-	-	48.00	62.00
4	Premises Visit	-	-	24.00	31.00
5	Insufficient Funds	10.00	-	21.00	-
6	Late Payment Fees	-	<u>-</u>	-	-

SEWER

	(1)	(2)	(3)	(4)	(5)
Line		PrePre	sent	Prop	osed
No.	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
7	Initial Connection	Actual cost	Actual cost	Actual cost	Actual cost
8	Normal Reconnect	Actual cost	Actual cost	Actual cost	Actual cost
9	Violation Reconnect	Actual cost	Actual cost	Actual cost	Actual cost
10	Premises Visit	-	-	24.00	31.00
11	Insufficient Funds	10.00	•	21.00	-
12	Late Payment Fees	_	-	-	-

Derivation of charges

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

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

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

Miscellaneous Service Charge Revenue

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

E-5 Schedule: 1 of 1 Page: Schedule Year Ended December 31 of: 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	(1) Month/	(2) Initial	(3) Normal	(4) Violation	(5) Premises	(6) Other	(7)
No.	Year	Connection	Reconnect	Reconnect	Visit	Charges	Total
WATE							
1	Jan-05	555	0	0	0	40	595
2	Feb-05	465	0	0	0	60	525
3	Mar-05	435	0	0	0	20	455
4	Apr-05	465	0	0	0	10	475
5	May-05	405	0	0	0	30	435
6	Jun-05	570	0	0	0	50	620
7	Jul-05	525	0	0	0	40	565
8	Aug-05	729	0	0	0	110	839
9	Sep-05	645	0	0	0	10	655
10	Oct-05	435	0	0	0	20	455
11	Nov-05	695	0	0	0 -	40	735
12	Dec-05	615	0	0	0	40	655
13	Total Water	6,539	0	0	0	470	7,009
14	Annual Events	436		0	0	47	
15	2006 Rate	15	15	0	0	10	
16	2006 Revenue	6,539	0	0	0	470	7,009
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	10,464	0	0	0	987	11,451
SEW	ER						
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	Ap r- 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 30	Nov-05	0 0	0	0	0	0	0
30	Dec-05	U	U	0	0	0	0
31	Total Sewer		0	0	0	0	0
32	Annual Events	0	0	0	0	0	
33	2006 Rate	Actual cost	Actual cost	Actual cost	0	10	
34	2006 Revenue	0	0	0	0	0	0
35	2007 Rate	Actual cost	Actual cost	Actual cost	24	21	•
36	2007 Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer []

Schedule: E-6 Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by

size. This schedule is not required for a sewer only rate application.

(4)	(2)	/2)	/A)
(1)	(2)	(3)	(4)
`	<u> </u>		O 121
Line No.	Size	lvpe	Quantity
LII 10 1 10.			

Any fire hydrant information is detailed on enclosed system maps

Private Fire Protection Service

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer []

1

Schedule: E-7 Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule of private fire protection service by size of connection.

This schedule is not required for a sewer only rate application.

(1)	(2)	(3)	(4)
Line No.	Size	Туре	Quantity

Any fire hydrant information is detailed on enclosed system maps

Class A Utility Cost of Service Study

Florida Public Service Commission

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

Schedule: E-12 Page: 1 of 1

Preparer: Jack Schreyer

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

	 	4		
Line				
No.	 		 	

Not applicable; no industrial customers.

Projected Test Year Revenue Calculation

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

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.

Historical Proj. Test Pro						(consumpti	ion is in 1	,000 gallons)	<u> </u>				
No. ClassMeter Size Bills Factor Bills Consump. Factor Consump. Rates Revenue Callons Rates Revenue Rates Revenue Callons Rates Revenue Rates Revenue Callons Rates Revenue Rates Rates Revenue Rates Revenue Rates Revenue Rates Ra		(1)	Historical		Proj. Test	Historical	. ,	Proj. Test		Proj. Test	` '		(12) Projected
Residential 18,160 Note A 18,160 Note A 18,160 1,962 Note B 81,962 9,30 168,888 18,34 3 3 3 4" 0 0 0 0 0 0 0 0 0		Class/Meter Size											2006 Rev. Reg.
3 Adr" 0 0 0 0 -0 27.51 5 1-1/2" 0 0 0 0 46.64 0 91.69 5 1-1/2" 0 0 0 0 46.64 0 91.69 7 3" 0 0 0 0 148.93 0 293.40 9 Galfonge 0 0 0 0 232.74 0 458.44 9 Galfonge 0 0 0 0 232.74 0 458.44 10 Block 1 - 0 0 0 - 0 21,098 3.37 11 Block 2 - 0 0 0 - 0 0 0 13 Total Residential 18,184 18,184 82,083 82,083 3.18 261,024 60,988 2.698 1 15 Commerical 18,184 18,184 82,083 82,083 9.30 2,706 18,34 15 Yali 24			Dillo	1 00.01	<u> </u>	- ССПОСТПР.	1 00101	Companie.	110105	110101100	Gameria		1107.7104.
4 1" 24 24 121 121 23.29 5599 45.84 6 2" 0 0 0 0 74.77 0 146.70 7 3" 0 0 0 0 74.47 0 146.70 8 4" 0 0 0 0 232.74 0 458.44 10 Block 1 0 0 82.083 82.083 3.18 261.024 60.988 2.69 1 11 Block 2 0 0 0 0 0 0 21.095 3.37 12 Block 3 0 0 0 0 0 20 21.095 3.37 12 Block 3 0 2.706 18.34 18 18 12 22 28 2.59 45.94 19.69	2	5/8" X 3/4"	18,160	Note A	18,160	81,962	Note B	81,962	9.30	168,888		18.34	333,054
6 11/2" 0 0 0 46,547 0 91,89 6 2" 0 0 0 0 144,77 0 146,70 7 3" 0 0 0 0 148,93 0 293,40 9 Galorrage 0 0 0 232,74 0 21,095 3.37 10 Block 1 0 0 0 0 0 21,095 3.37 11 Block 2 0 2,083 0 0 0 0 0 0 0 0 0 2,765 18,34 0 0 0 0 2,765 18,34 0 0 0 0 0 0 2,751<	3	3/4"	0					0				27.51	0
6 2" 0 0 0 74.47 0 146.70 8 4" 0 0 0 0 232.74 0 458.44 10 Block 1 0 0 8.2083 82.083 3.18 261.024 60.988 2.69 1 11 Block 2 0 0 0 0 0 0 21.095 3.37 12 Block 3 0 0 0 0 0 0 20 2.706 18.34 14 14 14 14 291 2.288 2.288 9.30 2.706 18.34 18 17 2.288 9.30 2.706 2.234 9.69 145.64 19.146.70 146.70 14													1,100
7 3" 0 0 0 0 148,93 0 293,40 458,44 9 Gallonage													0
8 4" 0 0 0 0 0 232.74 0 458.44 9 60.988 2.98 1 1 1 8lock 2 - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0													0
9 Gallonege								-		-			0
10 Block 1			Ü		Ü	Ü		Ü	232.74	Ü		458.44	0
11 Block 2					0	92.092		02.002	2.10	261.024	60,000	2.60	164,058
12 Block 3 - 0 0 0 0 0 0 0 0			•										71,090
Total Residential 18,184 18,184 18,184 82,083 82,083 82,083 430,471 82,083 55			-		-			_		-		3.37	71,090
15 Commerical 15 Commerical 16 5/8" X 3/4"			18 184	-									569,302
66 Sign X 3/4"		Total (Coldonial	10,101		,0,,0	02,000		02,000		100,117	32,000		000,002
17 3/4" 0 0 0 0 0 0 0 0 27.51 18 1" 244 24 20.56 20.56 23.29 559 45.84 19 1.112" 48 48 48 889 889 46.54 2,234 91.69 20 2" 24 24 772 772 77.47 1,787 146.70 21 3" 12 12 12 1.755 1,755 148.93 1,787 293.40 22 4" 0 0 0 0 0 0 0 232.74 0 458.44 23 24 Gallonage - 0 7,760 7,760 3.18 24,677 7,760 2.69 25 Tolal Commercial 399 399 0 7,760 3.18 24,677 7,760 2.69 27 Multi-Family 28 5/8" X 3/4" 0 0 0 0 0 0 0 0 0 0 7,760 3.18 24.677 7,760 2.69 29 3/4" 0 0 0 0 0 0 0 0 0 0 0 2.751 30 1" 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	15	Commerical											
17 3/4" 0 0 0 0 0 0 0 0 27.51 18 1" 244 24 20.56 20.56 23.29 559 45.84 19 1.112" 48 48 48 889 889 46.54 2,234 91.69 20 2" 24 24 772 772 77.47 1,787 146.70 21 3" 12 12 12 1.755 1,755 148.93 1,787 293.40 22 4" 0 0 0 0 0 0 0 232.74 0 458.44 23 24 Gallonage - 0 7,760 7,760 3.18 24,677 7,760 2.69 25 Tolal Commercial 399 399 0 7,760 3.18 24,677 7,760 2.69 27 Multi-Family 28 5/8" X 3/4" 0 0 0 0 0 0 0 0 0 0 7,760 3.18 24.677 7,760 2.69 29 3/4" 0 0 0 0 0 0 0 0 0 0 0 2.751 30 1" 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	16	5/8" X 3/4"	291			2,288		2,288	9.30	2,706		18.34	5,337
19 1-1/2" 48 48 48 889 889 46.54 2.234 91.69 20 2" 24 24 772 772 74.47 1,787 146.70 21 3" 12 12 12 1.755 1.755 148.93 1,787 293.40 22 4" 0 0 0 0 0 0 232.74 0 458.44 23 24 Gallonage - 0 7,760 7,760 3.18 24.677 7,760 2.69 25 Total Commercial 399 399 0 7,760 3.18 24.677 7,760 2.69 27 Multi-Family 28 5/8" X 3/4" 0 0 0 0 0 0 0 0 0 0 7,760 3.18 3.44 29 3/4" 0 0 0 0 0 0 0 0 0 0 0 2.51 31" 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								-		0			0
20 2" 24 24 772 772 74.47 1,787 146,70 21 3" 12 12 12 1,755 1,755 148,93 1,787 293,40 22 4" 0 0 0 0 0 0 232,74 0 458,44 23 24 Gallonage - 0 7,760 7,760 3.18 24,677 7,760 2.69 25 Total Commercial 399 399 0 7,760 3.18 24,677 7,760 2.69 27 Multi-Family 28 5/8" X 3/4" 0 0 0 0 0 0 - 0 18,34 29 3/4" 0 0 0 0 0 0 - 0 27,51 30 1" 0 0 0 0 0 0 0 27,51 31 1-1/2" 0 0 0 0 0 0 0 0 0 91,69 32 2" 0 0 0 0 0 0 0 0 91,69 32 2" 0 0 0 0 0 0 0 0 91,69 33 3" 0 0 0 0 0 0 0 0 0 91,69 34 4" 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0													1,100
21 3" 12 12 1,755 1,755 148,93 1,787 293,40 458,44 23 24 " 0 0 0 0 0 0 0 232,74 0 0 458,44 23 24 Gallonage - 0 7,760 7,760 3.18 24,677 7,760 2.69 25 Total Commercial 399 399 0 7,760 3.18 24,677 7,760 2.69 26 26 27 Multi-Family 25 5(8" X 3/4" 0 0 0 0 0 0 - 0 18,34 29 3/4" 0 0 0 0 0 0 - 0 145,84 31 1-1/2" 0 0 0 0 0 0 - 0 45,84 31 1-1/2" 0 0 0 0 0 0 - 0 146,70 33 3" 0 0 0 0 0 0 - 0 146,70 33 3" 0 0 0 0 0 0 0 0 0 0 0 146,70 33 3" 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0													4,401
22 4" 0 0 0 0 0 232.74 0 458.44 23 24 Gailonage - 0 7,760 7,760 3.18 24,677 7,760 2.69 25 Total Commercial 399 399 0 7,760 3.18 24,677 7,760 26 27 Multi-Family 27 Multi-Family 28 5/8" X 3/4" 0 0 0 0 0 0 - 0 18.34 29 3/4" 0 0 0 0 0 0 - 0 27.51 30 1" 0 0 0 0 0 - 0 45.84 31 1-1/2" 0 0 0 0 0 0 - 0 91.69 32 2" 0 0 0 0 0 0 - 0 91.69 32 2" 0 0 0 0 0 0 0 - 0 146.70 33 3" 0 0 0 0 0 0 0 0 0 0 146.70 33 3" 0 0 0 0 0 0 0 0 0 0 293.40 34 4" 0 0 0 0 0 0 0 0 0 0 293.40 35 Gailonage - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0													3,521
23 Gallonage - 0 7,760 7,760 3.18 24,677 7,760 2.69 25 Total Commercial 399 399 0 7,760 33,750 7,760 26 27 Multi-Family 28 5/8" \ \ 3/4" 0 0 0 0 0 - 0 18,34 29 3/4" 0 0 0 0 0 - 0 27,51 30 1" 0 0 0 0 - 0 45,84 31 1-1/2" 0 0 0 0 - 0 91,69 32 2" 0 0 0 0 - 0 146,70 33 3" 0 0 0 0 - 0 293,40 34 4" 0 0 0 0 - 0 293,40 34 4" 0 0 0 0 - 0 293,40 35 37 Total Multi-Family 0 0 0 0 0 0 38 7 7 7 7 7 7 7 7 7													3,521
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Total Commercial 399 399 0 7,760 33,750 7,760		Callanaga			0	7 760		7 760	2.10	24 677	7 760	2.60	20.074
27 Multi-Family 28 5/8" X 3/4" 0 0 0 0 0 0 - 0 18.34 29 3/4" 0 0 0 0 0 0 - 0 27.51 30 1" 0 0 0 0 - 0 91.69 31 1-1/2" 0 0 0 0 0 - 0 91.69 32 2" 0 0 0 0 0 - 0 91.69 32 2" 0 0 0 0 0 - 0 233.40 34 4" 0 0 0 0 0 0 - 0 233.40 34 4" 0 0 0 0 0 0 - 0 233.40 35 Gallonage - 0 0 0 0 0 - 0 458.44 36 Gallonage - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			300	-					3.10			2.09	20,874 38,754
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30 1" 0 0 0 0 0 - 0 45.84 31 1-1/2" 0 0 0 0 0 0 - 0 91.69 32 2" 0 0 0 0 0 - 0 146.70 33 3" 0 0 0 0 0 - 0 293.40 34 4" 0 0 0 0 0 - 0 458.44 35 36 Gallonage - 0 0 0 0 - 0 0 2.69 37 Total Multi-Family 0 0 0 0 0 0 0 0 0 38 39 Fire Protection 40 2" 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	28	5/8" X 3/4"	0		0	0		0	-	0		18.34	0
31 1-1/2" 0 0 0 0 0 - 0 146.70 32 2" 0 0 0 0 0 0 - 0 146.70 33 3" 0 0 0 0 0 0 - 0 293.40 34 4" 0 0 0 0 0 0 - 0 0 293.40 35 36 Gallonage - 0 0 0 0 - 0 0 0 0 38 39 Fire Protection 40 2" 0 0 0 0 - 0 36.68 41 3" 0 0 0 0 - 0 36.68 41 3" 0 0 0 114.61 43 6" 12 12 12 146.79 1,761 229.22 44 8" 0 0 0 0 - 0 366.75 45 10" 0 0 0 527.21 46 Per Hydrant 0 0 0 527.21 48 49 Subtotals 18,595 18,595 82,083 89,843 465,983 89,843								0	-	0		27.51	0
32 2" 0 0 0 0 0 - 0 146.70 33 3" 0 0 0 0 0 0 - 0 293.40 34 4" 0 0 0 0 0 0 - 0 458.44 35 36 Gallonage - 0 0 0 0 - 0 0 2.69 37 Total Multi-Family 0 0 0 0 0 0 0 0 0 0 38 Signature Protection 40 2" 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									-				0
33 3" 0 0 0 0 0 0 0 0 0 293.40 34 4" 0 0 0 0 0 0 0 0 0 0 458.44 35 36 Gallonage - 0 0 0 0 0 0 0 0 0 37 Total Multi-Family 0 0 0 0 0 0 0 0 0 0 38 Simple Protection 40 2" - 0 36.68 41 3" 0 0 0 0 0 73.35 42 4" 0 0 0 0 73.35 42 4" 0 0 114.61 43 6" 12 12 12 14.61 43 6" 1,761 229.22 44 8" 0 0 0 0 14.61 45 10" 0 0 0 366.75 45 10" 0 0 0 527.21 46 Per Hydrant 0 0 0 0 527.21 47 Total Fire Protection 12 12 12 12 1,761 48 Subtotals 18,595 18,595 82,083 89,843 465,983 89,843								-	-				0
34 4" 0 0 0 0 0 0 0 0 0 0 0 458.44 35 36 Gallonage - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			-		_	-		-	•				0
35 Gallonage - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									-				0
36 Gallonage -		4"	U		U	U		Ü	-	U		458.44	0
37 Total Multi-Family 0 0 0 0 0 0 0 39 Fire Protection 40 2" 0 0 - 0 36.68 41 3" 0 0 - 0 73.35 42 4" 0 0 - 0 114.61 43 6" 12 12 12 146.79 1,761 229.22 44 8" 0 0 - 0 366.75 366.75 45 10" 0 0 - 0 366.75 - 45 10" 0 0 - 0 527.21 - 46 Per Hydrant 0 0 - 0 - - 0 47 Total Fire Protection 12 12 1 1,761 - - - 0 - - - - - - - - - - - - - - - - - -<		Gallonage	_		Ω	0		0	_	0	0	2.60	0
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40 2" - 0 36.68 41 3" - 0 73.35 42 4" 0 0 0 - 0 114.61 43 6" 12 12 12 146.79 1,761 229.22 44 8" 0 0 0 - 0 366.75 45 10" 0 0 0 - 0 527.21 46 Per Hydrant 0 0 0 527.21 46 Per Hydrant 0 0 0 527.21 47 Total Fire Protection 12 12 12 1.761		Total Mail Talling	Ŭ		v	J		v		Ŭ	J		0
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42 4" 0 0 0 114.61 43 6" 12 12 12 146.79 1,761 229.22 44 8" 0 0 0 0 - 0 366.75 45 10" 0 0 0 - 0 527.21 46 Per Hydrant 0 0 0 - 0 47 Total Fire Protection 12 12 12 1.761 49 Subtotals 18,595 18,595 82,083 89,843 465,983 89,843 50 Misc. Service Charge		2"							-			36.68	0
43 6" 12 12 12 146.79 1,761 229.22 44 8" - 0 366.75 45 10" - 0 366.75 45 10" - 0 527.21 46 Per Hydrant 0 0 0 - 0 527.21 46 Per Hydrant 12 12 12 12 1.761 48 48 50 Misc. Service Charge 88,843 89,843 66,983 89,843									-				c
44 8" 0 0 0 0 - 0 366.75 45 10" 0 0 0 527.21 46 Per Hydrant 0 0 0 - 0 1,761 47 Total Fire Protection 12 12 12 12 49 Subtotals 18,595 18,595 82,083 89,843 465,983 89,843 60 50 Misc. Service Charge			_						-				C
45 10" 0 0 527.21 46 Per Hydrant 0 0 0									146.79				2,751
46 Per Hydrant 0 0 47 Total Fire Protection 12 12 48 12 12 49 Subtotals 18,595 18,595 82,083 89,843 465,983 89,843 50 Misc. Service Charge 7,009		•							-				C
47 Total Fire Protection 12 12 12 1,761 48 Subtotals 18,595 18,595 82,083 89,843 465,983 89,843 50 Misc. Service Charge 7,009									-			527.21	C
48				-					•			-	2,751
50 Misc. Service Charge 7,009		rotal File Filotection	12		12					1,701			2,751
50 Misc. Service Charge 7,009	49	Subtotals	18,595	-	18,595	82,083	-	89,843		465.983	89.843		610,807
	50					.,,					,- '-		11,451
V: 10101110100 4/2.002	51	Total Revenue								472,992			622,258

Note A: Reflects projected customer growth for 2006

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

(consumption is in 1,000 gallons)

					(consumpti	on is in 1	,000 gallons)					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Proj. Test		Proj. Test	Proj. Test		Proj. Test		Proj. Test			Projected
Line		Year 2006	Proj.	Year 2007	Year 2006	Proj.	Year 2007	Present	Year 2007	Conserv.	Proposed	2007
No.	Class/Meter Size	Bills	Factor	Bills	Consump.	Factor	Consump.	Rates	Revenue	Gallons	Rates _	Rev. Req.
1	Residential											
2	5/8" X 3/4"	18,160	Note A	18,160	81,962	Note B	81,962	9.30	168,888		18.34	333,054
3	3/4"	0		. 0	0		0	_	0		27.51	0
4	1"	24		24	121		121	23.29	559		45.84	1,100
5	1-1/2"	0		0	0		0	46.54	0		91.69	0
6	2"	0		0	0		Ō	74.47	0		146.70	Ō
7	3"	0		Ő	ō		ō	148.93	Ö		293.40	ō
8	4"	0		Ő	Õ		ő	232.74	0		458.44	ő
9		U		Ü	Ū		Ü	202.74	0		, 400.44	Ū
10	Gallonage Block 1	0		0	82,083		82,083	3.18	261,024	60,988	2.69	164,058
11	Block 2	0		0	02,003		02,003	5.10	201,024	21,095	3.37	71,090
		0		0	0		0	-	0	21,033	0.57	71,090
12	Block 3		-	18,184	82,083	-	82,083	•	430,471	82,083	-	569,302
13	Total Residential	18,184		10,104	02,003		02,003		430,471	02,003		309,302
14												
	Outros and a sit											
15	Commerical			004	0.000		0.000	0.00	0.700		40.04	5.00=
16	5/8" X 3/4"	291		291	2,288		2,288	9.30	2,706		18.34	5,337
17	3/4"	0		0	0		0	-	0		27.51	0
18	1"	24		24	2,056		2,056	23.29	559		45.84	1,100
19	1-1/2"	48		48	889		889	46.54	2,234		91.69	4,401
20	2"	24		24	772		772	74.47	1,787		146.70	3,521
21	3"	12		12	1,755		1,755	148.93	1,787		293.40	3,521
22	4"	0		0	0		0	232.74	0		458.44	0
23									0			
24	Gallonage	0	_	0_	7,760		<u>7,760</u>	3.18	24,677	7,760	2.69	20,874
25	Total Commercial	399	_	399	7,760		7,760		33,750	7,760		38,754
26												
27	Multi-Family	_		_	_		_		_			
28	5/8" X 3/4"	0		0	0		0	-	0		18.34	0
29	3/4"	0		0	0		0	•	0		27.51	0
30	1"	0		0	0		0	-	0		45.84	0
31	1-1/2"	0		0	0		0	-	0		91.69	0
32		0		0	0		0	-	0		146.70	0
33	3"	0		0	0		0	-	0		293.40	0
34	4"	0		0	0		0	-	0		458.44	0
35												
36	Gallonage	0		0_	0	_	0	-	0	0	2.69	0
37	Total Multi-Family	0	-	0	0	_			0	0		0
38												
39	Fire Protection											
40	2"	0		0				-	0		36.68	0
41	3"	0		0				-	0		73.35	0
42	4"	0		0				-	0		114.61	0
43	6"	12		12				146.79	1,761		229.22	2,751
44	8"	0		0				-	0		366.75	0
45	10"	0		0				-	0		527.21	0
46	Per Hydrant	0		0_				-	0_		-	0
47	Total Fire Protection	12	-	12					1,761			2,751
48									,			
			_			_						
49	Subtotals	18,595		18,595	89,843		89,843		465,983	89,843		610,807
50	Misc. Service Charge								7,009			11,451
51	Total Revenue								472,992			622,258
			Nina- A	Deflecte sur			L 4 2007					

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

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

Florida Public Service Commission

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)

					(usage is ir		allons)					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Historical		Proj. Test	Historical		Proj. Test		Proj. Test	Proposed		Projected
Line		Year 2005	Proj.	Year 2006	Year 2005	Proj.	Year 2006	Present	Year 2006	Year 2006	Proposed	2006
No.	Class/Meter Size	Bills	Factor	Bills	Usage	Factor	Usage	Rates	Revenue	Usage	Rates	Rev. Req.
1	Residential											
2	5/8" X 3/4"	18,112	Note A	18,136	60,684	Note B	60,764	10.91	197,864		19.05	345,491
3	3/4"	0,172	1101071	0	0		0	10.91	0		28.58	0
4	1"	24		24	83		83	10.91	262		47.63	1,143
				0	0		0		0		95.26	1,143
5	1-1/2"	0					-	10.91	-			
6	2"	0		0	0		0	10.91	0		152.42	0
7	3"	0		0	0		0	10.91	0		304.84	0
8	4"	0		0	0		0	10.91	0		476.32	0
9	Gallonage cap (gallons)										6,000	
10	Capped Usage	-			60,767		60,847	2.74	166,722	60,848	5.49	334,056
11	Usage Above Cap	-			21,023		21,051			21,050		
12												
13	Total Residential	18,136	•	18,160	81,790	-	81,898		364,848	81,898		680,689
14		,,,,,			,		,			,		,
15	Commerical											
16	5/8" X 3/4"	267		267	921		921	10.91	2,913		19.05	5,086
17	3/4"	0		0	0		0		0		28.58	0
18	1"	24		24	2,056		2,056	27.22	653		47.63	1,143
19	1-1/2"	36		36	632		632	54.46			95.26	
									1,961			3,429
20	2"	24		24	772		772	87.15	2,092		152.42	3,658
21	3"	0		0	0		0	174.27	0		304.84	0
22	4"	0		0	0		0	272.29	0		476.32	0
23									0			
24	Gallonage	-	_		4,381	_	4,381	3.31	14,501	4,381	6.59	28,871
25	Total Commercial	351		351	0	-	4,381		22,120	4,381		42,188
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		19.05	0
29	3/4"	0		0	0		0	_	0		28.58	0
30	1"	0		0	0		0	-	Ō		47.63	0
31	1-1/2"	0		Ö	0		0	_	ő		95.26	0
32	2"	0		0	0		0	-	0		152.42	0
	3"	0		0	_		-	-	0			_
33		-			0		0	-	_		304.84	0
34	4"	0		0	0		0	-	0		476.32	0
35												
36	Gallonage	-	_	0_	0		0	-	0		6.59	0_
37 38	Total Multi-Family	0		0	0		0		0	0		0
39	Flat Rate											
		^		^					_		40.04	^
40	Res. Wastewater Only	0		0				-	0		40.01	0
41	Sprinkler Heads	0		0				-	0		-	0
42		0	-	0		_		-	0		-	0
43	Total Flat Rate - Other	0		0					0			0
44	Subtotals	18,487		18,511	81,790	- '	86,279		386,967	86,279		722,877
45	Misc. Service Charge	10,507		10,011	01,700		00,213		000,507	00,273		0
46	Total Revenue											
40	10tal Revenue								386,967			722,877

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



Jasmine Lakes ENGINEERING SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
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
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Margin Reserve Calculations	F-8	158
Equivalent Residential Connections Calculation - Water	F-9	159
Equivalent Residential Connections Calculation - Sewer	F-10	160

Gailons of Water Pumped, Sold and Unaccounted For in Thousands of Gallons

Florida Public Service Commission

Jasmine 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.

		(1)	(2)	(3)	(4)	(5)	(6)
						Unaccounted	%
Line	Month	Gallons	Gallons	Gallons	Other	For Water	Unaccounted
No.	2005	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
1	Jan	7,357	0	7,311	40	6	
2	Feb	7,659	0	7,362	264	33	
3	Mar	7,883	0	7,128	680	75	
4	Apr	8,307	0	8,172	122	13	
5	May	9,575	0	8,109	1,319	147	
6	Jun	8,532	0	8,550	0	(18)	
7	Jul	8,651	0	7,783	781	87	
8	Aug	10,064	0	7,819	2,020	225	
9	Sep	9,784	0	9,323	415	46	
10	Oct	9,749	0	7,727	1,820	202	
11	Nov	9,234	0	6,928	2,075	231	
12	Dec	9,003	0	4,625	3,940	438	
13	TOTAL	105,798	0	90,837	13,476	1,485	1.4%

Gallons of Wastewater Treated & Unaccounted For In Thousands of Gallons

Florida Public Service Commission

Schedule:

F-2

Page:

1 of 1

Preparer:

John F. Guastella

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

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

		(1)	(2)	(3)	(4)	(5)	(6)
Line	Month		Individual Plan	t Flows		Total Plant	Total Purch. Sewage
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	Treatment
1	Jan	5,697,000	0	0	0	5,697,000	0
2	Feb	4,994,000	0	Ö	0	4,994,000	Ő
3	Mar	7,067,000	0	0	0	7,067,000	0
4	Apr	6,567,000	0	0	0	6,567,000	0
5	May	6,510,000	0	0	0	6,510,000	0
6	Jun	6,145,000	0	0	0	6,145,000	0
7	Jul	7,689,000	0	0	0	7,689,000	0
8	Aug	7,246,000	0	0	0	7,246,000	0
9	Sep	6,103,000	0	0	0	6,103,000	0
10	Oct	6,497,000	0	0	0	6,497,000	0
11	Nov	6,358,000	0	0	0	6,358,000	0
12	Dec	6,620,000	0	0	0	6,620,000	0
13	Total	77,493,000	0	0	0	77,493,000	0

Water Treatment Plant Data

Florida Public Service Commission

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

Schedule:

F-3 1 of 1

Page: Preparer:

John F. Guastella

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

Line No.	Description		Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.			600,000
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		09/23/05	470,000
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flows on these days.	Day 1 2 3 4 5	09/23/05 09/12/05 09/11/05 09/19/05 09/18/05 Average	470,000 374,500 374,500 353,000 353,000 385,000
4	Average Daily Flow			281,220
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			<u>No</u>

Sewer Treatment Plant Data

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS Schedule:

F-4 1 of 1

Page: Preparer:

John F. Guastella

Test Year End: 12/31/2005

rainfall periods.

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

Line			
No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		380,000
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to	July_	248,000

Used and Useful Calculations Water Treatment Plant

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS Schedule: F-5

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 treatment plant(s) for the historical test year and the projected test year (if applicable).

ne o. Description		
	Used & Useful	

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

Used and Useful Calculations Sewer Treatment Plant

Florida Public Service Commission

Schedule:

F-6

Jasmine Lakes Docket No. 060368-WS Page:

1 of 1 John F. Guastella Preparer:

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 sewer treatment plant(s) for the historical test year and the projected test year (if applicable).

Line No.

> Used & Useful Interim Permanent Note

1

100%

100%

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

Used and Useful Calculations Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Schedule:

F-7

Jasmine Lakes Docket No. 060368-WS Page: Preparer:

1 of 1 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.

ne o.							
	Base	· · ·	D.0	-			
	ERCs	Trended E	RCs	Total	Used & U	Jsetul	
	2005	2010	2012	Lots	Interim	Permanent	Note
ter							
					100%	6 100% Built-	Out

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

Sewer

2

100%

100% BuiltOut

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

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2007

Schedule:

F-8

Page:

1 of 1

Preparer:

John F. Guastella

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

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

	(1)	(2)	(3)	(4)	(5)	
Line	, ,	Average	Average			
No.	Year	Meters	ERCs	Trend	Increase	
WATER						
1	2001	1,548.5	1,594.5	1,596.8		
2	2002	1,536.3	1,594.2	1,596.0		
3	2003	1,542.3	1,599.1	1,595.1		
4	2004	1,540.9	1,600.7	1,594.3		
5	2005	1,536.1	1,587.0	1,593.4		
6	2006			1,592.6	-0.05%	
7	2007			1,591.7	-0.05%	
8	2008			1,590.9	-0.05%	
9	2009			1,590.0	-0.05%	
10	2010			1,589.2	-0.05%	5 yrs beyond 2005
11	2011			1,588.3	-0.05%	
12	2012			1,587.5	-0.05%	5yrs beyond 2007
			X Coefficient(s)	(0.850)		
SEWER						
13	2001	1,542.3	1,571.1	1,569.2		
14	2002	1,526.6	1,559.5	1,565.4		
15	2003	1,532.9	1,563.5	1,561.6		
16	2004	1,535.1	1,564.2	1,557.9		
17	2005	1,526.0	1,549.9	1,554.1		
18	2006			1,550.3	-0.24%	
19	2007			1,546.6	-0.24%	
20	2008			1,542.8	-0.24%	
21	2009			1,539.0	-0.24%	
22	2010			1,535.3	-0.24%	5 yrs beyond 2005
23	2011	· · · -		1,531.5	-0.25%	
24	2012			1,527.7	-0.25%	5yrs beyond 2007

X Coefficient(s)

(3.770)

Equivalent Residential Connections - Water

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: F-9

Page: 1 of 1

Preparer: John F. Guastella

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

	(1)	(2) SF	(3) R Custom	(4) ers	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	<u>Year</u>	Beginning	Ending	Average	Gallons Sold	SFR (5)/(4)	Gallons Sold	ERCs (7)/(6)	% Incr. in ERCs
1	2001	1,522	1,509	1,515.5	77,862	51.377	84,124	1,637.4	
2	2002	1,509	1,506	1,507.5	76,912	51.020	83,207	1,630.9	-0.40%
3	2003	1,506	1,511	1,508.5	80,088	53.091	85,066	1,602.3	-1.75%
4	2004	1,511	1,508	1,509.5	84,877	56.229	93,394	1,661.0	3.66%
5	2005	1,508	1,488	1,498.0	83,046	55.438	90,837	1,638.5	-1.35%

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

0.02%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: F-10 Page: 1 of 1

Preparer: John F. Guastella

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

	(1)	(2) SF	(3) R Custome	(4) ers	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Treated	SFR (5)/(4)	Gallons Treated	ERCs (7)/(6)	% Incr. in ERCs
1	2001	1,517	1,505	1,511.0	59,443	39.340	63,937	1,625.2	
2	2002	1,505	1,502	1,503.5	58,772	39.090	62,290	1,593.5	-1.95%
3	2003	1,502	1,506	1,504.0	61,321	40.772	64,285	1,576.7	-1.05%
4	2004	1,506	1,503	1,504.5	62,263	41.385	66,926	1,617.2	2.57%
5	2005	1,503	1,485	1,494.0	61,408	41.103	65,796	1,600.8	-1.02%

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

-0.38%

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Jasmine Lakes INTERIM RATE SCHEDULES

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Rate Schedule - Interim Rates

Florida Public Service Commission

Jasmine Lakes

Docket No. 060368-WS

Test Year End: 12/31/2005 Water [X] Sewer [X] Schedule: Page: G-1 1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	(3)
Line	V - 1	Present	Interim
No.	Class/Meter Size	Rates	Rates
	WATER		27.15%
1	Residential		
2	5/8" X 3/4"	9.30	11.82
3	3/4"	-	-
4	1"	23.29	29.61
5	1-1/2"	46.54	59.17
6	2"	74.47	94.69
7	3"	148.93	189.36
8	4"	232.74	295.92
9	6"	465.46	591.81
10	8"	744.73	946.89
11	10"	-	-
12	Gallonage, Block 1	3.18	4.04
13	Block 2		-
14	Block 3	-	-
15	General Service		
16	5/8" X 3/4"	9.30	11.82
17	3/4"	9.50 -	11.02
18	1"	23.29	29.61
19	1-1/2"	46.54	59.17
20	2"	74.47	94.69
21	_ 3"	148.93	189.36
22	4"	232.74	295.92
23	6"	465.46	591.81
24	8"	744.73	946.89
25	10"	-	-
26	Gallonage charge	3.18	4.04
27	Fire Protection		
28	2"	-	-
29	3"	-	-
30	4"	73.39	93.31
31	6"	146.79	186.64
32	8"	234.85	298.60
33	10"	-	-

(4)	(5)	(6)
	Present	Interim
Class/Meter Size	Rates	Rates
SEWER		38.64%
Residential		
5/8" X 3/4"	10.91	15.13
3/4"	10.91	15.13
1"	10.91	15.13
1-1/2"	10.91	15.13
2"	10.91	15.13
3"	10.91	15.13
4"	10.91	15.13
6"	10.91	15.13
8"	10.91	15.13
10"	-	-
Gallonage cap (gallons)	6,000	6,000
Gallonage charge	2.74	3.80
General Service 5/8" X 3/4" 3/4" 1" 1-1/2" 2" 3" 4" 6"	10.91 - 27.22 54.46 87.15 174.27 272.29 544.63	15.13 - 37.74 75.50 120.83 241.61 377.51 755.09
8"	871.37	1,208.09
10"	-	-
Gallonage charge	3.31	4.59
Flat Rate Res. Wastewater Only Sprinkler Heads Reuse	- - -	- - -

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

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

Test Year End: 12/31/2005 Historical [X] Projected [] Schedule:

G-2 1 of 1

Page: Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)
		Adjusted	Adjustments	Interim	
Line		Balance	Last	Rate	Supporting
No.	<u>Description</u>	12/31/2005	Rate Case	Base	Schedule(s)
WAT	ER				
1	Utility Plant in Service	2,281,311	0	2,281,311	A-1
2	Utility Land & Land Rights	16,009	0	16,009	A-1
3	Less: Non-Used & Useful Plant	0	0	0	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(620,038)	0	(620,038)	A-1
6	Less: CIAC	(199,156)	0	(199,156)	A-1
7	Accumulated Amortization of CIAC	174,015	0	174,015	A-1
8	Acquisition Adjustments	0	0	0	A-1
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-1
10	Less: Advances For Construction	0	0	0	A-1
11	Working Capital Allowance	83,492	0	83,492	A-1
12	Total Rate Base	1,735,633	0	1,735,633	
SEW	/ER				,
13	Utility Plant in Service	1,494,438	0	1,494,438	A-2
14	Utility Land & Land Rights	5,802	0	5,802	A-2
15	Less: Non-Used & Useful Plant	0	0	0	A-2
16	Construction Work in Progress	0	0	0	A-2
17	Less: Accumulated Depreciation	(908,182)	0	(908,182)	A-2
18	Less: CIAC	(162,314)	0	(162,314)	A-2
19	Accumulated Amortization of CIAC	148,184	0	148,184	A-2
20	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-2
21	Less: Advances For Construction	0	0	0	A-2
22	Working Capital Allowance	95,350	0	95,350	A-2
23	Total Rate Base	673,278	0	673,278	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

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

Schedule: G-3 Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.

NONE

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS

Test Year End: 12/31/2005 Historical [X] Projected [] Water [X] Sewer [X] Schedule:

G-4

Page:

1 of 1

Preparer:

Jack Schreyer

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

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

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

HistorProjected []
Water[X] Sewer [X]

Schedule: Page: G-5 1 of 1

Preparer:

Jack Schreyer

Line	(1)	(2) Interim	(3) Interim
No.	Description	Water	Sewer
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 200	07	
4	NET OPEDATING DEVENUE		
1	NET OPERATING REVENUE	404.450	445 540
2	Required Revenue Adjustment	124,458	145,513
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @ 4.50%	5,601	6,548
6	· -		
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	465,497	376,562
9	Plus Required Revenue Adjustment	124,458	145,513
10	Rate Year Revenue at Proposed Rates	589,956	522,075
11	'	,	.,
12	Less Operating Expenses Before Income Taxes	(407,403)	(459,573)
13	Less Interest Expense	(40,100)	(14,621)
14	Taxable Income	142,453	47,881
15	Income Tax at Composite Rate of 38.58%	•	18,470
16	Less Income Tax at Present Rates	(11,428)	29,879
17		, 1, 120/	
18	Income Tax Adjustment	43,524	48,349

Schedule of Requested Cost of Capital

Florida Public Service Commission

Jasmine Lakes Docket No. 060368-WS Test Year End: 12/31/2005 Historical [] Projected [] Water [X] Sewer [X] Schedule: G-6 Page: 1 of 1

Preparer: Jack Schreyer

	(1)	(2) Reconciled	(3)	(4)	(5) Weighted	(6)	(7)
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	639,633	36.85%	6.00%	2.21%	38,378	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	959,449	55.28%	9.12%	5.04%	87,502	D-2
5	Customer Deposits	28,697	1.65%	6.00%	0.10%	1,722	D-2
6	Accumulated Deferred Income Taxes	107,854	6.21%	0.00%	0.00%	0	D-2
7	Total	1,735,633	100.00%	_	7.35%	127,602	
SEW	/ER						
8	Long-Term Debt	214,993	31.93%	6.00%	1.92%	12,900	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	322,490	47.90%	9.12%	4.37%	29,411	D-2
12	Customer Deposits	28,697	4.26%	6.00%	0.26%	1,722	D-2
13	Accumulated Deferred Income Taxes	107,099	15.91%	0.00%	0.00%	0	D-2
14	Total	673,278	100.00%		6.54%	44,032	

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