

**ORIGINAL**

1  
RECEIVED-PPSC

06 NOV 30 PM 3:34

COMMISSION  
CLERK

**Lake Gibson Estates  
Water and Sewer**

Docket No. 060368-WS

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

Polk County, Florida

**VOLUME 1**

Containing  
Financial, Rate and Engineering  
Minimum Filing Requirements

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

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

**Aqua Utilities Florida, Inc.**

DOCUMENT NUMBER-DATE  
10982 NOV 30 08  
PPSC-COMMISSION CLERK



**Lake Gibson Estates**  
**RATE BASE**

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



**Schedule of Water Rate Base**

**Florida Public Service Commission**

**Lake Gibson Estates**  
**Docket No. 060368-WS**  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

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

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

(1) Line No. Description	(2) Historical Base Year 2005		(4) Adjusted Average Balance	(5) Intermediate Year 2006		(6) Adjusted Average Balance	(7) Projected Test Year 2007		(8) Adjusted Average Balance	(9) Supporting Schedules
	Average Balance Per Books	Adjustments		Adjustments		Adjustments				
1 Utility Plant in Service	0	631,736	631,736	20,981	652,717	44,762	697,479	A-5		
2 Utility Land & Land Rights	0	27,521	27,521	0	27,521	0	27,521	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	0	(228,958)	(228,958)	(10,325)	(239,283)	(19,382)	(258,664)	A-9		
6 Less: CIAC	0	(224,598)	(224,598)	(5,410)	(230,008)	(4,137)	(234,145)	A-12		
7 Accumulated Amortization of CIAC	0	74,736	74,736	7,258	81,995	7,539	89,534	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	41,319	41,319	(834)	40,484	36,124	76,609	A-17		
12 Total Rate Base	0	321,755	321,755	11,671	333,426	64,907	398,333			

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

61

**Schedule of Sewer Rate Base**

**Florida Public Service Commission**

**Lake Gibson Estates**

**Docket No. 060368-WS**

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

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

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

(1) Line No. Description	(2) <b>Historical Base Year 2005</b>		(4) <b>Adjusted Average Balance</b>		(5) <b>Intermediate Year 2006</b>		(6) <b>Adjusted Average Balance</b>		(7) <b>Projected Test Year 2007</b>		(8) <b>Adjusted Average Balance</b>	(9) Supporting Schedules
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance			
1 Utility Plant in Service	0	2,431,842	2,431,842	27,057	2,458,900	140,642	2,599,542	A-6				
2 Utility Land & Land Rights	0	13,256	13,256	0	13,256	0	13,256	A-6				
3 Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7				
4 Construction Work in Progress	0	0	0	0	0	0	0					
5 Less: Accumulated Depreciation	0	(432,863)	(432,863)	(80,836)	(513,699)	(110,553)	(624,252)	A-10				
6 Less: CIAC	0	(250,697)	(250,697)	(3,600)	(254,297)	(2,250)	(256,547)	A-12				
7 Accumulated Amortization of CIAC	0	76,049	76,049	7,420	83,470	7,392	90,862	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	15,673	15,673	(316)	15,356	13,702	29,058	A-17				
12 Total Rate Base	0	1,853,260	1,853,260	(50,275)	1,802,985	48,935	1,851,920					

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

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	7,312	3,148	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
3	Order	624,424	2,428,694	
4	Total Adjustments	631,736	2,431,842	
5				
6	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
7	Additions and retirements	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	27,521	13,256	
9	Total Adjustments	27,521	13,256	
10				
11	<b>(-)NON-USED &amp; USEFUL</b>			A-7
	Plant & CIAC additions, retirements, depreciation and amortization			
12		0	0	
13				
14	<b>CONSTRUCTION WORK IN PROGRESS</b>			
15	Not Applicable	0	0	
16				
17	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
18	Depreciation and retirements	(18,429)	(101,350)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	(210,529)	(331,513)	
20	Total Adjustments	(228,958)	(432,863)	
21				
22	<b>(-)CIAC</b>			A-12
23	New connections	(1,485)	(0)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(223,113)	(250,697)	
25	Total Adjustments	(224,598)	(250,697)	
26				
27	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
28	Amortization	7,079	8,960	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	67,657	67,089	
30		74,736	76,049	
31				
32	<b>ACQUISITION ADJUSTMENTS</b>			
33	Not Applicable	0	0	
34				
35	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
36	Not Applicable	0	0	
37				
38	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
39	Not Applicable	0	0	
40				
41	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
42	Based on Balance Sheet method	41,319	15,673	
43				
44	<b>OTHER</b>			
45	Not Applicable	0	0	
46				
47	<b>TOTAL RATE BASE ADJUSTMENTS</b>	321,755	1,853,260	

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	20,981	27,057	
3				
4	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
5	Additions and retirements	0	0	
6				
7	<b>(-)NON-USED &amp; USEFUL</b>			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	<b>CONSTRUCTION WORK IN PROGRESS</b>			
11	Not Applicable	0	0	
12				
13	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
14	Depreciation and retirements	(10,325)	(80,836)	
15				
16	<b>(-)CIAC</b>			A-12
17	New connections	(5,410)	(3,600)	
18				
19	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
20	Amortization	7,258	7,420	
21				
22	<b>ACQUISITION ADJUSTMENTS</b>			
23	Not Applicable	0	0	
24				
25	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
26	Not Applicable	0	0	
27				
28	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
29	Not Applicable	0	0	
30				
31	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
32	Based on Balance Sheet method	(834)	(316)	
33				
34	<b>OTHER</b>			
35	Not Applicable	0	0	
36				
37	<b>TOTAL RATE BASE ADJUSTMENTS</b>	11,671	(50,275)	

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

UPIS Sewer Note:  
Prepare an infiltration and inflow study in compliance with DEP regulations. Purchase a 1 ton truck w/ crane to lift pumps from treatment plant. Replacements of collection lines, upgrades to lift stations and manholes.



## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			A-5, A-6
2	Additions and retirements	44,762	140,642	
3				
4	<b>UTILITY LAND &amp; LAND RIGHTS</b>			A-5, A-6
5	Additions and retirements	0	0	
6				
7	<b>(-)NON-USED &amp; USEFUL</b>			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	0	0	
9				
10	<b>CONSTRUCTION WORK IN PROGRESS</b>			
11	Not Applicable	0	0	
12				
13	<b>(-)ACCUMULATED DEPRECIATION</b>			A-9, A-10
14	Depreciation and retirements	(19,382)	(110,553)	
15				
16	<b>(-)CIAC</b>			A-12
17	New connections	(4,137)	(2,250)	
18				
19	<b>ACCUMULATED AMORTIZATION OF CIAC</b>			A-14
20	Amortization	7,539	7,392	
21				
22	<b>ACQUISITION ADJUSTMENTS</b>			
23	Not Applicable	0	0	
24				
25	<b>(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS</b>			
26	Not Applicable	0	0	
27				
28	<b>(-)ADVANCES FOR CONSTRUCTION</b>			A-16
29	Not Applicable	0	0	
30				
31	<b>WORKING CAPITAL ALLOWANCE</b>			A-17
32	Based on Balance Sheet method	36,124	13,702	
33				
34	<b>OTHER</b>			
35	Not Applicable	0	0	
36				
37	<b>TOTAL RATE BASE ADJUSTMENTS</b>	64,907	48,935	

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

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

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

**Florida Public Service Commission**

**Lake Gibson Estates**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

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

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

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

Florida Public Service Commission

**Lake Gibson Estates**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance	<u>                    </u>	<u>                    </u>
	2001		
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance	<u>                    </u>	<u>                    </u>
	2002		
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance	<u>                    </u>	<u>                    </u>
	2003		
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	<u>651,945</u>	<u>2,441,950</u>
	2004		
46	Additions	4,408	0
47	Retirements	(437)	0
48	Adjustments	0	0
49	12/31/04 Balance	<u>655,916</u>	<u>2,441,950</u>
	2005		
50	Additions	17,290	42,691
51	Retirements	(9,812)	(27,880)
52	Adjustments	9,577	3,633
53	12/31/05 Balance	<u>672,971</u>	<u>2,460,394</u>
	2006		
54	Additions	21,381	130,500
55	Retirements	(5,691)	0
56	Adjustments	24,141	9,157
57	12/31/06 Balance	<u>712,802</u>	<u>2,600,051</u>
	2007		
58	Additions	20,252	25,000
59	Retirements	(6,144)	0
60	Adjustments	11,837	4,490
61	12/31/07 Balance	<u>738,747</u>	<u>2,629,540</u>

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

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Useful Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	1,180	0.00%	0	1,180	0.00%	0	1,180	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	27,521	0.00%	0	27,521	0.00%	0	27,521	0.00%	0
7	304.2	Structures & Improvements	140,232	0.00%	0	140,232	0.00%	0	140,232	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	33,259	0.00%	0	33,259	0.00%	0	33,259	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	38,373	0.00%	0	38,373	0.00%	0	38,373	0.00%	0
13	310.2	Power Generation Equipment	40,198	0.00%	0	40,198	0.00%	0	40,198	0.00%	0
14	311.2	Pumping Equipment	40,765	0.00%	0	40,765	0.00%	0	40,765	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	2,586	0.00%	0	2,586	0.00%	0	4,224	0.00%	0
19	311.3	Pumping Equipment	266	0.00%	0	576	0.00%	0	576	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	(208)	0.00%	0	(675)	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	51,982	0.00%	0	51,982	0.00%	0	51,982	0.00%	0
27	331.4	Transm. & Distribution Mains	170,550	0.00%	0	173,074	0.00%	0	176,120	0.00%	0
28	333.4	Services	41,005	0.00%	0	41,005	0.00%	0	41,005	0.00%	0
29	334.4	Meters & Meter Installations	43,843	0.00%	0	47,349	0.00%	0	53,649	0.00%	0
30	335.4	Hydrants	7,845	0.00%	0	7,845	0.00%	0	7,845	0.00%	0
31	336.4	Backflow Prevention	568	0.00%	0	1,231	0.00%	0	1,231	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	4,093	0.00%	0	4,093	0.00%	0	4,093	0.00%	0
37	340.51	Computer Equipment	1,832	0.00%	0	14,121	0.00%	0	39,948	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	11,578	0.00%	0	12,773	0.00%	0	12,773	0.00%	0
41	344.5	Laboratory Equipment	272	0.00%	0	272	0.00%	0	272	0.00%	0
42	345.5	Power Operated Equipment	375	0.00%	0	375	0.00%	0	375	0.00%	0
43	346.5	Communication Equipment	(437)	0.00%	0	(437)	0.00%	0	(437)	0.00%	0
44	347.5	Miscellaneous Equipment	1,371	0.00%	0	2,073	0.00%	0	10,491	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	659,257		0	680,238		0	725,000		0
		Total Land and Land Rights	27,521		0	27,521		0	27,521		0

**Schedule of Water Plant in Service By Primary Account**

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

**Florida Public Service Commission**

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

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

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

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

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

Florida Public Service Commission  
 Schedule: A-5  
 Page: 3 of 5  
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521
7	304.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232
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	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259
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	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373
13	310.2	Power Generation Equipment	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198
14	311.2	Pumping Equipment	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	576	576	576	576	576	576	266
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982
27	331.4	Transm. & Distribution Mains	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,550
28	333.4	Services	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005
29	334.4	Meters & Meter Installations	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,694	43,843
30	335.4	Hydrants	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	1,231	1,231	1,231	1,231	1,231	1,231	568
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	895	5,892	7,446	9,577	1,832
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	12,773	12,773	12,773	11,578
41	344.5	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	655,916	655,916	655,916	655,916	655,916	655,916	655,916	657,723	657,723	658,618	665,169	666,723	672,971	659,257
47		Subtotal Land & Land Rights	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521

Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521
7	304.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232
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	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259
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	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373
13	310.2	Power Generation Equipment	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198
14	311.2	Pumping Equipment	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586
19	311.3	Pumping Equipment	576	576	576	576	576	576	576	576	576	576	576	576	576	576
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	(675)	(675)	(675)	(675)	(208)
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982
27	331.4	Transm. & Distribution Mains	172,558	172,558	172,558	172,558	172,558	172,558	173,117	173,117	173,117	173,676	173,676	173,676	174,235	173,074
28	333.4	Services	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005
29	334.4	Meters & Meter Installations	45,636	45,636	45,636	45,636	45,636	45,636	47,492	47,492	47,492	49,348	49,348	49,348	51,204	47,349
30	335.4	Hydrants	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845
31	336.4	Backflow Prevention	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
37	340.51	Computer Equipment	9,577	9,577	9,577	10,409	10,409	13,807	14,417	14,417	14,417	14,417	14,417	14,417	33,718	14,121
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773
41	344.5	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	10,491	2,073
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	672,971	672,971	672,971	673,803	673,803	677,201	680,226	680,226	680,226	681,966	681,966	681,966	712,802	680,238
47		Subtotal Land & Land Rights	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521

Schedule of Water Plant in Service By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521
7	304.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232
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	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259
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	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373
13	310.2	Power Generation Equipment	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198
14	311.2	Pumping Equipment	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765	40,765
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	2,586	2,586	2,586	3,554	3,554	3,554	4,522	4,522	4,522	5,490	5,490	5,490	6,458	4,224
19	311.3	Pumping Equipment	576	576	576	576	576	576	576	576	576	576	576	576	576	576
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982
27	331.4	Transm. & Distribution Mains	174,235	174,235	174,235	175,349	175,349	175,349	176,463	176,463	176,463	177,577	177,577	177,577	178,691	176,120
28	333.4	Services	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005
29	334.4	Meters & Meter Installations	51,204	51,204	51,204	52,649	52,649	52,649	54,094	54,094	54,094	55,539	55,539	55,539	56,984	53,649
30	335.4	Hydrants	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845
31	336.4	Backflow Prevention	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
37	340.51	Computer Equipment	33,718	34,388	35,272	36,956	38,308	39,378	40,445	41,266	41,998	43,318	44,022	44,697	45,555	39,948
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773
41	344.5	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	712,802	713,472	714,356	719,567	720,919	721,989	726,583	727,404	728,136	732,983	733,687	734,362	738,747	725,000
47		Subtotal Land & Land Rights	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521



Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Gibson Estates

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Schedule: A-6

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	Account Name	(1) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	1,527	0.00%	0	1,527	0.00%	0	1,527	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	6,700	0.00%	0	6,700	0.00%	0	6,700	0.00%	0
7	354.2	Structures & Improvements	21,110	0.00%	0	21,332	0.00%	0	23,990	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	95,990	0.00%	0	95,990	0.00%	0	95,990	0.00%	0
10	361.2	Collection Sewers - Gravity	673,586	0.00%	0	690,146	0.00%	0	764,872	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	24,211	0.00%	0	24,211	0.00%	0	24,211	0.00%	0
13	364.2	Flow Measuring Devices	20,431	0.00%	0	20,431	0.00%	0	20,431	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	61,747	0.00%	0	61,747	0.00%	0	61,747	0.00%	0
21	371.3	Pumping Equipment	121,531	0.00%	0	122,030	0.00%	0	122,030	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	6,556	0.00%	0	6,556	0.00%	0	6,556	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	3,557	0.00%	0	3,557	0.00%	0	3,557	0.00%	0
28	381.4	Plant Sewers	241,717	0.00%	0	241,717	0.00%	0	241,717	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	1,148,941	0.00%	0	1,148,941	0.00%	0	1,148,941	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	4,093	0.00%	0	4,093	0.00%	0	4,093	0.00%	0
54	390.71	Computer Equipment	695	0.00%	0	5,356	0.00%	0	15,153	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	4,231	0.00%	0	55,000	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	11,418	0.00%	0	12,063	0.00%	0	12,063	0.00%	0
58	394.7	Laboratory Equipment	272	0.00%	0	272	0.00%	0	272	0.00%	0
59	395.7	Power Operated Equipment	375	0.00%	0	375	0.00%	0	375	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	642	0.00%	0	881	0.00%	0	3,573	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	2,445,098		0	2,472,156		0	2,612,798		0
64		Total Land and Land Rights	13,256		0	13,256		0	13,256		0

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

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission  
 Schedule: A-6  
 Page: 3 of 5  
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700
7	354.2	Structures & Improvements	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110
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	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990
10	361.2	Collection Sewers - Gravity	672,671	672,671	672,671	672,671	672,671	672,671	672,671	672,671	672,671	672,671	672,671	672,671	672,671	673,586
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211
13	364.2	Flow Measuring Devices	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747
21	371.3	Pumping Equipment	120,949	120,949	120,949	120,949	120,949	120,949	120,949	122,030	122,030	122,030	122,030	122,030	122,030	121,531
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557
28	381.4	Plant Sewers	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	340	2,235	2,824	3,633	695
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	10,666	10,666	10,666	10,666	10,666	10,666	12,063	12,063	12,063	12,063	12,063	12,063	12,063	11,418
58	394.7	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
59	395.7	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	437	437	437	437	437	437	437	881	881	881	881	881	881	642
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	2,441,950	2,441,950	2,441,950	2,441,950	2,441,950	2,441,950	2,444,428	2,444,872	2,444,872	2,445,212	2,447,107	2,447,696	2,460,394	2,445,098
64		Subtotal Land & Land Rights	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256

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

Florida Public Service Commission  
 Schedule: A-6  
 Page: 4 of 5  
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700
7	354.2	Structures & Improvements	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	23,990
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	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990
10	361.2	Collection Sewers - Gravity	684,560	684,560	684,560	684,560	684,560	684,560	684,560	684,560	684,560	684,560	684,560	684,560	684,560	757,180
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211
13	364.2	Flow Measuring Devices	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747
21	371.3	Pumping Equipment	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557
28	381.4	Plant Sewers	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
54	390.71	Computer Equipment	3,633	3,633	3,633	3,948	3,948	5,237	5,468	5,468	5,468	5,468	5,468	5,468	5,468	12,790
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	55,000
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063
58	394.7	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
59	395.7	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	881	881	881	881	881	881	881	881	881	881	881	881	881	881
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	2,460,394	2,460,394	2,460,394	2,460,709	2,460,709	2,461,998	2,462,229	2,462,229	2,462,229	2,462,229	2,462,229	2,462,229	2,600,051	2,472,156
64		Subtotal Land & Land Rights	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256

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

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700
7	354.2	Structures & Improvements	23,990	23,990	23,990	23,990	23,990	23,990	23,990	23,990	23,990	23,990	23,990	23,990	23,990	23,990
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	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990
10	361.2	Collection Sewers - Gravity	757,180	757,180	757,180	757,180	757,180	757,180	757,180	757,180	777,180	777,180	777,180	777,180	777,180	764,872
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211
13	364.2	Flow Measuring Devices	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747
21	371.3	Pumping Equipment	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557
28	381.4	Plant Sewers	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
54	390.71	Computer Equipment	12,790	13,044	13,379	14,018	14,531	14,937	15,341	15,653	15,930	16,431	16,698	16,954	17,279	15,153
55	391.7	Transportation Equipment	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063
58	394.7	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
59	395.7	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	881	881	881	881	881	881	5,881	5,881	5,881	5,881	5,881	5,881	5,881	3,573
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	2,600,051	2,600,305	2,600,640	2,601,279	2,601,792	2,602,198	2,607,602	2,607,914	2,628,191	2,628,692	2,628,959	2,629,215	2,629,540	2,612,798
64		Subtotal Land & Land Rights	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256

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

Florida Public Service Commission

Lake Gibson Estates

Docket No. 060368-WS

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

Schedule: A-7

Page: 1 of 1

Preparer: Robert M. Griffin

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(9) Supporting Schedules
		<u>Base Year 2005</u> Adjusted Balance	<u>Intermediate Year 2006</u> Adjustments	<u>Adjusted Balance</u>	<u>Projected Rate Year 2007</u> Adjustments	<u>Adjusted Balance</u>	
<b>Water</b>							
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	<b>TOTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>Sewer</b>							
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	<b>TOTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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

**Florida Public Service Commission**

**Lake Gibson Estates**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

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

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

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

**Florida Public Service Commission**

**Lake Gibson Estates**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
30	Additions		
31	Retirements		
32	Adjustments		
33	12/31/00 Balance		
2001			
34	Additions		
35	Retirements		
36	Adjustments		
37	12/31/01 Balance		
2002			
38	Additions		
39	Retirements		
40	Adjustments		
41	12/31/02 Balance		
2003			
42	Additions		
43	Retirements		
44	Adjustments		
45	06/30/04 Amend. Order Balance	210,529	331,513
2004			
46	Additions	10,013	52,351
47	Retirements	(437)	0
48	Adjustments	0	0
49	12/31/04 Balance	220,105	383,864
2005			
50	Additions	19,140	104,759
51	Retirements	(9,812)	(27,880)
52	Adjustments	331	125
53	12/31/05 Balance	229,763	460,868
2006			
54	Additions	20,686	105,536
55	Retirements	(5,691)	0
56	Adjustments	2,417	917
57	12/31/06 Balance	247,175	567,320
2007			
58	Additions	21,824	111,596
59	Retirements	(6,144)	0
60	Adjustments	6,744	2,558
61	12/31/07 Balance	269,600	681,475

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



Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
 Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

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

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used %	(4) Useful Adjusted	Adjusted Balance	(6) Non-Used %	(7) Useful Amount	Adjusted Balance	(9) Non-Used %	(10) Useful Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	466	0.00%	0	495	0.00%	0	525	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	55,934	0.00%	0	60,215	0.00%	0	64,588	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	15,514	0.00%	0	16,621	0.00%	0	17,730	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	27,366	0.00%	0	28,464	0.00%	0	29,560	0.00%	0
13	310.2	Power Generation Equipment	1,570	0.00%	0	3,580	0.00%	0	5,590	0.00%	0
14	311.2	Pumping Equipment	24,344	0.00%	0	26,383	0.00%	0	28,421	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	59	0.00%	0	138	0.00%	0	(241)	0.00%	0
19	311.3	Pumping Equipment	4	0.00%	0	29	0.00%	0	58	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	(208)	0.00%	0	(675)	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	18,232	0.00%	0	19,635	0.00%	0	21,040	0.00%	0
27	331.4	Transm. & Distribution Mains	51,476	0.00%	0	50,909	0.00%	0	54,349	0.00%	0
28	333.4	Services	18,867	0.00%	0	19,379	0.00%	0	20,404	0.00%	0
29	334.4	Meters & Meter Installations	6,607	0.00%	0	2,693	0.00%	0	238	0.00%	0
30	335.4	Hydrants	1,757	0.00%	0	1,918	0.00%	0	2,092	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	19	0.00%	0	96	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	4,217	0.00%	0	4,279	0.00%	0	4,279	0.00%	0
37	340.51	Computer Equipment	49	0.00%	0	1,347	0.00%	0	5,964	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	2,988	0.00%	0	3,758	0.00%	0	4,557	0.00%	0
41	344.5	Laboratory Equipment	56	0.00%	0	65	0.00%	5	83	0.00%	0
42	345.5	Power Operated Equipment	406	0.00%	0	422	0.00%	0	422	0.00%	0
43	346.5	Communication Equipment	(437)	0.00%	0	(437)	0.00%	0	(437)	0.00%	0
44	347.5	Miscellaneous Equipment	(517)	0.00%	0	(421)	0.00%	0	21	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>228,958</u>		<u>0</u>	<u>239,283</u>		<u>0</u>	<u>258,664</u>		<u>0</u>
		Total Land and Land Rights	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

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

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

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

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

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Gibson Estates

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [ X ] Projected [ ]

Schedule: A-9

Page: 3 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	451	453	456	458	461	463	466	468	470	473	475	478	480	466
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	53,810	54,164	54,518	54,872	55,226	55,580	55,934	56,289	56,643	56,997	57,351	57,705	58,059	55,934
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	14,960	15,052	15,144	15,237	15,329	15,421	15,514	15,606	15,698	15,790	15,883	15,975	16,067	15,514
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	26,818	26,909	27,001	27,092	27,184	27,275	27,366	27,458	27,549	27,641	27,732	27,824	27,915	27,366
13	310.2	Power Generation Equipment	565	733	900	1,068	1,235	1,403	1,570	1,738	1,905	2,073	2,240	2,408	2,575	1,570
14	311.2	Pumping Equipment	23,325	23,495	23,665	23,835	24,005	24,174	24,344	24,514	24,684	24,854	25,024	25,194	25,363	24,344
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	20	26	33	39	46	52	59	65	72	78	85	91	98	59
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	2	5	7	10	12	14	4
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	17,530	17,647	17,764	17,881	17,998	18,115	18,232	18,348	18,465	18,582	18,699	18,816	18,933	18,232
27	331.4	Transm. & Distribution Mains	49,939	50,254	50,570	50,885	51,200	51,515	51,831	52,146	52,461	52,776	53,091	53,407	53,722	51,476
28	333.4	Services	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867
29	334.4	Meters & Meter Installations	5,914	6,096	6,278	6,461	6,643	6,825	7,007	7,189	7,371	7,553	7,735	7,917	2,905	6,607
30	335.4	Hydrants	1,671	1,686	1,700	1,715	1,729	1,744	1,758	1,773	1,787	1,802	1,816	1,831	1,831	1,757
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	4,155	4,165	4,176	4,186	4,196	4,207	4,217	4,227	4,238	4,248	4,258	4,269	4,279	4,217
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	12	94	198	331	49
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	2,634	2,692	2,750	2,809	2,867	2,926	2,984	3,043	3,101	3,159	3,226	3,293	3,359	2,988
41	344.5	Laboratory Equipment	56	56	56	56	56	56	56	56	56	56	56	56	56	56
42	345.5	Power Operated Equipment	391	393	396	398	401	404	406	409	411	414	417	419	422	406
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	(562)	(555)	(547)	(539)	(532)	(524)	(517)	(509)	(501)	(494)	(486)	(478)	(471)	(517)
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	220,105	221,697	223,289	224,881	226,473	228,065	229,657	231,251	232,845	234,452	236,136	237,842	229,763	228,958
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
 Lake Gibson Estates  
 Docket No. 060369-WS  
 Schedule Year Ending 12/31/06  
 Historical [ ] Projected [ X ]

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	480	483	485	488	490	493	495	497	500	502	505	507	510	495
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	58,059	58,413	58,767	59,122	59,476	59,841	60,206	60,571	60,936	61,302	61,667	62,032	62,397	60,215
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	16,067	16,160	16,252	16,344	16,436	16,529	16,621	16,714	16,806	16,898	16,991	17,083	17,176	16,621
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	27,915	28,007	28,098	28,190	28,281	28,372	28,464	28,555	28,646	28,738	28,829	28,921	29,012	28,464
13	310.2	Power Generation Equipment	2,575	2,743	2,910	3,078	3,245	3,413	3,580	3,747	3,915	4,082	4,250	4,417	4,585	3,580
14	311.2	Pumping Equipment	25,363	25,533	25,703	25,873	26,043	26,213	26,383	26,552	26,722	26,892	27,062	27,232	27,402	26,383
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	98	104	111	118	124	131	138	144	151	158	164	171	178	138
19	311.3	Pumping Equipment	14	17	19	22	24	26	29	31	34	36	38	41	43	29
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	(675)	(675)	(675)	(675)	(208)
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	18,933	19,050	19,167	19,284	19,401	19,518	19,635	19,752	19,869	19,986	20,104	20,221	20,338	19,635
27	331.4	Transm. & Distribution Mains	49,116	49,435	49,754	50,073	50,393	50,727	50,882	51,217	51,553	51,708	52,045	52,381	52,538	50,909
28	333.4	Services	18,867	18,952	19,037	19,123	19,208	19,294	19,379	19,465	19,550	19,635	19,721	19,806	19,892	19,379
29	334.4	Meters & Meter Installations	2,905	3,095	3,285	3,476	3,666	3,856	2,563	2,761	2,959	1,673	1,879	2,084	807	2,693
30	335.4	Hydrants	1,831	1,845	1,860	1,874	1,889	1,903	1,918	1,932	1,947	1,961	1,976	1,990	2,005	1,918
31	336.4	Backflow Prevention	0	0	0	0	0	7	14	21	27	34	41	48	55	19
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279
37	340.51	Computer Equipment	331	464	597	741	886	1,078	1,278	1,478	1,678	1,879	2,079	2,279	2,747	1,347
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	3,359	3,426	3,492	3,559	3,625	3,692	3,758	3,825	3,891	3,958	4,024	4,091	4,157	3,758
41	344.5	Laboratory Equipment	56	58	59	61	62	64	65	67	68	70	71	73	74	65
42	345.5	Power Operated Equipment	422	422	422	422	422	422	422	422	422	422	422	422	422	422
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	(471)	(463)	(456)	(448)	(440)	(433)	(425)	(417)	(410)	(402)	(395)	(387)	(329)	(421)
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	229,763	231,585	233,406	235,239	237,072	238,986	239,245	241,176	243,107	242,700	244,640	246,580	247,175	239,283
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Gibson Estates

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [ ] Projected [X]

Schedule: A-9

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	510	512	515	517	520	522	525	527	529	532	534	537	539	525
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	62,397	62,762	63,128	63,493	63,858	64,223	64,588	64,953	65,319	65,684	66,049	66,414	66,779	64,588
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	17,176	17,268	17,360	17,453	17,545	17,637	17,730	17,822	17,915	18,007	18,099	18,192	18,284	17,730
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	29,012	29,103	29,195	29,286	29,377	29,469	29,560	29,651	29,743	29,834	29,926	30,017	30,108	29,560
13	310.2	Power Generation Equipment	4,585	4,752	4,920	5,087	5,255	5,422	5,590	5,757	5,925	6,092	6,260	6,427	6,595	5,590
14	311.2	Pumping Equipment	27,402	27,571	27,741	27,911	28,081	28,251	28,421	28,591	28,760	28,930	29,100	29,270	29,440	28,421
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	178	185	191	(81)	(72)	(63)	(333)	(321)	(309)	(577)	(563)	(549)	(814)	(241)
19	311.3	Pumping Equipment	43	46	48	50	53	55	58	60	62	65	67	70	72	58
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	20,338	20,455	20,572	20,689	20,806	20,923	21,040	21,157	21,274	21,391	21,508	21,626	21,743	21,040
27	331.4	Transm. & Distribution Mains	52,538	52,876	53,213	53,417	53,757	54,097	54,303	54,645	54,987	55,195	55,539	55,883	56,093	54,349
28	333.4	Services	19,892	19,977	20,063	20,148	20,233	20,319	20,404	20,490	20,575	20,661	20,746	20,831	20,917	20,404
29	334.4	Meters & Meter Installations	807	1,020	1,233	335	554	774	(119)	106	332	(555)	(323)	(92)	(973)	238
30	335.4	Hydrants	2,005	2,020	2,034	2,049	2,063	2,078	2,092	2,107	2,121	2,136	2,150	2,165	2,179	2,092
31	336.4	Backflow Prevention	55	62	68	75	82	89	96	103	109	116	123	130	137	96
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279
37	340.51	Computer Equipment	2,747	3,225	3,715	4,228	4,760	5,307	5,869	6,442	7,025	7,627	8,238	8,859	9,492	5,964
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	4,157	4,224	4,290	4,357	4,423	4,490	4,557	4,623	4,690	4,756	4,823	4,889	4,956	4,557
41	344.5	Laboratory Equipment	74	76	77	79	80	82	83	85	86	88	89	91	92	83
42	345.5	Power Operated Equipment	422	422	422	422	422	422	422	422	422	422	422	422	422	422
43	346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44	347.5	Miscellaneous Equipment	(329)	(270)	(212)	(154)	(96)	(37)	21	79	138	196	254	312	371	21
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	247,175	249,452	251,741	252,528	254,870	257,226	258,073	260,466	262,870	263,767	266,209	268,661	269,600	258,664
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-10

Lake Gibson Estates

Page: 1 of 5

Docket No. 060368-WS

Preparer: Robert M. Griffin

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			(3) Adjusted Balance	(4) Non-Used & Useful %	(4) Adjusted	(5) Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	903	0.00%	0	941	0.00%	0	980	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	819	0.00%	0	1,480	0.00%	0	2,191	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	73,001	0.00%	0	76,198	0.00%	0	79,394	0.00%	0
10	361.2	Collection Sewers - Gravity	72,171	0.00%	0	64,010	0.00%	0	80,196	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	15,961	0.00%	0	16,598	0.00%	0	17,235	0.00%	0
13	364.2	Flow Measuring Devices	14,543	0.00%	0	18,629	0.00%	0	20,673	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	17,066	0.00%	0	20,182	0.00%	0	22,328	0.00%	0
21	371.3	Pumping Equipment	11,704	0.00%	0	17,244	0.00%	0	24,024	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	710	0.00%	0	908	0.00%	0	1,105	0.00%	0
28	381.4	Plant Sewers	28,062	0.00%	0	34,974	0.00%	0	41,880	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	191,682	0.00%	0	255,551	0.00%	0	319,385	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	4,093	0.00%	0	4,093	0.00%	0	4,093	0.00%	0
54	390.71	Computer Equipment	19	0.00%	0	511	0.00%	0	2,262	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	59	0.00%	0	5,347	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	2,196	0.00%	0	2,370	0.00%	0	3,076	0.00%	0
58	394.7	Laboratory Equipment	47	0.00%	0	51	0.00%	0	68	0.00%	0
59	395.7	Power Operated Equipment	375	0.00%	0	375	0.00%	0	375	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	(489)	0.00%	0	(475)	0.00%	0	(361)	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
63		TOTAL	432,863		0	513,699		0	624,252		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

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

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

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

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

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Ending 12/31/05

Docket No. 060368-WS

Lake Gibson Estates

Test Year Average balance

Historical [ X ] Projected [ ]

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	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1 INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 352.1 Franchises	884	887	890	894	897	900	903	906	910	913	916	919	922	903
4 389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 354.2 Structures & Improvements	488	543	598	654	709	764	819	874	929	984	1,039	1,094	1,149	819
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	71,403	71,670	71,936	72,202	72,469	72,735	73,001	73,268	73,534	73,801	74,067	74,333	74,600	73,001
10 361.2 Collection Sewers - Gravity	66,641	67,885	69,130	70,374	71,618	72,863	74,107	75,352	76,596	77,841	79,085	80,330	81,574	72,171
11 362.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 363.2 Services to Customers	15,642	15,696	15,748	15,802	15,855	15,908	15,961	16,014	16,067	16,120	16,173	16,226	16,279	15,961
13 364.2 Flow Measuring Devices	12,500	12,841	13,181	13,522	13,862	14,203	14,543	14,884	15,224	15,565	15,905	16,246	16,586	14,543
14 389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 370.3 Receiving Wells	15,350	15,636	15,922	16,208	16,494	16,780	17,066	17,352	17,638	17,924	18,211	18,497	18,783	17,066
20 371.3 Pumping Equipment	9,775	10,336	10,896	11,457	12,017	12,577	13,137	13,697	14,257	14,817	15,377	15,937	16,497	14,704
21 389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 380.4 Plant Sewers	24,606	25,182	25,758	26,334	26,910	27,486	28,062	28,638	29,214	29,790	30,366	30,943	31,519	28,062
27 381.4 Treatment & Disposal Equipment	611	627	644	677	710	743	776	809	842	875	908	941	974	710
28 382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 389.4 Other Plant & Misc. Equipment	159,742	165,065	170,388	175,712	181,035	186,359	191,682	197,006	202,329	207,652	212,976	218,299	223,623	191,682
30 389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 RECLAIMED WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 353.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 380.5 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 RECLAIMED WATER DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41 352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 366.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 367.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47 371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48 375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51 353.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53 390.7 Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
54 390.71 Computer Equipment	19	19	19	19	19	19	19	19	19	19	19	19	19	19
55 391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56 392.7 Tools, Shop & Garage Equipment	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196
57 393.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58 394.7 Laboratory Equipment	47	47	47	47	47	47	47	47	47	47	47	47	47	47
59 395.7 Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
60 396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61 397.7 Miscellaneous Equipment	(489)	(489)	(489)	(489)	(489)	(489)	(489)	(489)	(489)	(489)	(489)	(489)	(489)	(489)
62 398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63 TOTAL	383,864	392,589	401,314	410,039	418,764	427,489	433,538	442,268	450,998	459,733	468,494	477,263	486,068	432,863
64 Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0



Schedule of Sewer Accumulated Depreciation By Primary Account

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	922	925	929	932	935	938	941	945	948	951	954	957	960	941
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	1,149	1,204	1,259	1,314	1,369	1,424	1,479	1,534	1,589	1,644	1,699	1,754	1,817	1,480
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	74,600	74,866	75,132	75,399	75,665	75,932	76,198	76,464	76,731	76,997	77,263	77,530	77,796	76,198
10	361.2	Collection Sewers - Gravity	56,398	57,664	58,931	60,197	61,464	62,731	63,999	65,267	66,534	67,802	69,070	70,338	71,740	64,010
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	16,279	16,332	16,385	16,438	16,491	16,544	16,598	16,651	16,704	16,757	16,810	16,863	16,916	16,598
13	364.2	Flow Measuring Devices	16,586	16,927	17,267	17,608	17,948	18,289	18,629	18,970	19,310	19,651	19,991	20,332	20,673	18,629
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	18,783	19,069	19,355	19,641	19,927	20,099	20,270	20,442	20,613	20,785	20,956	21,128	21,299	20,182
21	371.3	Pumping Equipment	13,853	14,419	14,984	15,549	16,115	16,680	17,245	17,810	18,375	18,940	19,505	20,070	20,634	17,244
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	809	825	842	858	875	891	908	924	940	957	973	990	1,006	908
28	381.4	Plant Sewers	31,519	32,095	32,671	33,247	33,823	34,399	34,974	35,550	36,125	36,701	37,276	37,852	38,427	34,974
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	223,623	228,946	234,270	239,593	244,916	250,236	255,555	260,874	266,193	271,512	276,831	282,151	287,470	255,551
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
54	390.71	Computer Equipment	125	176	226	281	336	409	485	561	637	713	789	864	1,042	511
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	764	59
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	2,196	2,196	2,196	2,196	2,196	2,259	2,322	2,384	2,447	2,510	2,573	2,636	2,699	2,370
58	394.7	Laboratory Equipment	47	47	47	47	47	49	50	52	53	55	56	58	59	51
59	395.7	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	(489)	(489)	(489)	(489)	(489)	(484)	(479)	(474)	(469)	(465)	(460)	(455)	(450)	(475)
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	460,868	469,670	478,473	487,280	496,087	504,862	513,641	522,420	531,198	539,977	548,756	557,534	567,320	513,699
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

**Florida Public Service Commission**

**Lake Gibson Estates**

Schedule: A-11

**Docket No. 060368-WS**

Page: 2 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
	2000		
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	223,113	250,697
	2004		
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	223,113	250,697
	2005		
38	Additions	2,758	0
39	Adjustments	0	0
40	12/31/05 Balance	225,871	250,697
	2006		
41	Additions	8,274	5,850
42	Adjustments	0	0
43	12/31/06 Balance	234,145	256,547
	2007		
44	Additions	0	0
45	Adjustments	0	0
46	12/31/07 Balance	234,145	256,547

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

**Schedule of Water Contributions in Aid of Construction By Classification**

Test Year Average balance  
**Lake Gibson Estates**  
**Docket No. 060368-WS**  
 Test Year Ending December 31 of  
 Historical 2005, Projected 2006 & 2007

**Florida Public Service Commission**

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

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

Line No.	(1) Description	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
		Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
<b>WATER</b>										
Cash CIAC:										
1	Water Treatment Equipment	118,796	0.00%	0	121,543	0.00%	0	123,643	0.00%	0
2	Meter Fees	28,856	0.00%	0	29,209	0.00%	0	29,479	0.00%	0
3	Main Extension Charge	29,298	0.00%	0	30,768	0.00%	0	32,106	0.00%	0
4	Service Installation Fees	7,498	0.00%	0	8,339	0.00%	0	8,768	0.00%	0
5	Total Cash CIAC	184,449		0	189,859		0	193,996		0
Property CIAC:										
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	31,803	0.00%	0	31,803	0.00%	0	31,803	0.00%	0
8	Services	5,891	0.00%	0	5,891	0.00%	0	5,891	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	2,456	0.00%	0	2,456	0.00%	0	2,456	0.00%	0
11	Total Property CIAC	40,150		0	40,150		0	40,150		0
12	Total Water CIAC	224,598		0	230,008		0	234,145		0
<b>SEWER</b>										
Cash CIAC:										
13	Treatment & Disposal Equipment	95,439	0.00%	0	97,839	0.00%	0	99,339	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	23,040	0.00%	0	23,926	0.00%	0	24,480	0.00%	0
16	Service Installation Fees	19,762	0.00%	0	20,076	0.00%	0	20,272	0.00%	0
17	Total Cash CIAC	138,241		0	141,841		0	144,091		0
Property CIAC:										
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	12,970	0.00%	0	12,970	0.00%	0	12,970	0.00%	0
20	Collection Sewers- Gravity	84,272	0.00%	0	84,272	0.00%	0	84,272	0.00%	0
21	Services to Customers	3,496	0.00%	0	3,496	0.00%	0	3,496	0.00%	0
22	Lift Stations	8,596	0.00%	0	8,596	0.00%	0	8,596	0.00%	0
23	Pumping Equipment	3,122	0.00%	0	3,122	0.00%	0	3,122	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	112,456		0	112,456		0	112,456		0
28	Total Sewer CIAC	250,697		0	254,297		0	256,547		0

Schedule of Water Contributions in Aid of Construction By Classification  
 Test Year Average balance  
 Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year Ending 12/31/06

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	119,443	119,443	120,143	120,143	120,143	121,543	122,243	122,243	122,243	122,943	122,943	122,943	123,643	121,543
2	Meter Fees	28,939	28,939	29,029	29,029	29,029	29,209	29,299	29,299	29,299	29,389	29,389	29,389	29,479	29,209
3	Main Extension Charge	29,430	29,430	29,876	29,876	29,876	30,768	31,214	31,214	31,214	31,660	31,660	31,660	32,106	30,768
4	Service Installation Fees	7,910	7,910	8,053	8,053	8,053	8,339	8,482	8,482	8,482	8,625	8,625	8,625	8,768	8,339
5	Total Cash CIAC	185,722	185,722	187,101	187,101	187,101	189,859	191,238	191,238	191,238	192,617	192,617	192,617	193,996	189,859
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150
12	Total Water CIAC	225,871	225,871	227,250	227,250	227,250	230,008	231,387	231,387	231,387	232,766	232,766	232,766	234,145	230,008
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	95,439	96,739	96,739	96,739	96,739	98,039	98,473	98,473	98,473	98,906	98,906	98,906	99,339	97,839
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	23,040	23,520	23,520	23,520	23,520	24,000	24,160	24,160	24,160	24,320	24,320	24,320	24,480	23,926
16	Service Installation Fees	19,762	19,932	19,932	19,932	19,932	20,102	20,159	20,159	20,159	20,215	20,215	20,215	20,272	20,076
17	Total Cash CIAC	138,241	140,191	140,191	140,191	140,191	142,141	142,791	142,791	142,791	143,441	143,441	143,441	144,091	141,841
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970
20	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272
21	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496
22	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596
23	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456
28	Total Sewer CIAC	250,697	252,647	252,647	252,647	252,647	254,597	255,247	255,247	255,247	255,897	255,897	255,897	256,547	254,297

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
<b>WATER</b>															
Cash CIAC:															
1	Water Treatment Equipment	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643
2	Meter Fees	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479
3	Main Extension Charge	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106
4	Service Installation Fees	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768
5	Total Cash CIAC	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996
Property CIAC:															
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150
12	Total Water CIAC	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145
<b>SEWER</b>															
Cash CIAC:															
13	Treatment & Disposal Equipment	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480
16	Service Installation Fees	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272
17	Total Cash CIAC	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091
Property CIAC:															
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970
20	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272
21	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496
22	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596
23	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456
28	Total Sewer CIAC	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547

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

Florida Public Service Commission

**Lake Gibson Estates**  
**Docket No. 060368-WS**  
Projected Test Year Ending 12/31/07

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

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

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

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

Florida Public Service Commission

Lake Gibson Estates  
Docket No. 060368-WS  
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
<b>The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order</b>			
2000			
23	Additions		
24	Adjustments		
25	12/31/00 Balance		
2001			
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
2002			
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
2003			
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	67,657	67,089
2004			
35	Additions	3,471	4,480
36	Adjustments	0	0
37	12/31/04 Balance	71,128	71,569
2005			
38	Additions	7,230	8,960
39	Adjustments	0	0
40	12/31/05 Balance	78,358	80,529
2006			
41	Additions	7,381	5,865
42	Adjustments	0	0
43	12/31/06 Balance	85,739	86,394
2007			
44	Additions	7,590	8,935
45	Adjustments	0	0
46	12/31/07 Balance	93,328	95,330

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

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year Ended: 2005  
 Historical [ X ] Projected [ ]

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

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

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



Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year Ended: 2006  
 Historical [ ] Projected [ X ]

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

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

Florida Public Service Commission

Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year Ended 2006  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Liabilities	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	6,927,553	6,931,392	8,171,620	8,996,527	8,352,772	9,347,932	10,155,891	11,158,353	11,971,525	11,677,611	(8,243,785)	(7,013,863)	(4,849,688)	5,660,295
4	Retained Earnings	(14,614,037)	(14,434,244)	(14,317,005)	(14,220,746)	(14,086,928)	(14,081,027)	(14,002,606)	(13,999,732)	(13,996,858)	(13,993,984)	(13,920,854)	(13,847,723)	(13,774,593)	(14,099,257)
5	Other Equity Capital														0
6	<b>TOTAL EQUITY CAPITAL</b>	<b>45,038,257</b>	<b>45,221,891</b>	<b>46,579,358</b>	<b>47,500,523</b>	<b>46,990,586</b>	<b>47,991,646</b>	<b>48,878,027</b>	<b>49,883,363</b>	<b>50,699,409</b>	<b>50,408,369</b>	<b>30,560,103</b>	<b>31,863,156</b>	<b>34,100,461</b>	<b>44,285,781</b>
7	<b>TOTAL LONG TERM DEBT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,163,348</b>	<b>20,163,348</b>	<b>22,733,641</b>	<b>4,850,795</b>
8	Accounts Payable	1,467,620	588,143	352,026	361,616	632,190	803,444	397,975	782,029	741,362	698,018	525,000	525,000	525,000	646,110
9	Accts & Int. Payable-Assoc Cos	0	1,236,389	822,812	(662,984)	990,233	803,106	898,341	724,883	705,606	996,372	750,000	750,000	750,000	674,212
10	Customer Deposits	625,567	632,356	629,657	624,200	626,598	634,358	623,482	600,000	600,000	600,000	600,000	600,000	600,000	615,094
11	Accrued Taxes	(324,416)	(327,377)	(147,644)	(38,433)	124,128	233,054	155,389	42,070	168,641	938,167	958,212	312,212	1,781,680	298,129
12	Accrued Interest	17,385	13,635	13,056	12,566	5,686	7,730	10,144	17,385	17,385	17,385	17,385	17,385	17,385	14,193
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	521,482	450,063	476,753	336,125	357,110	403,902	376,263	420,862	351,297	344,148	321,500	356,500	431,500	395,963
15	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>2,307,638</b>	<b>2,593,229</b>	<b>2,146,660</b>	<b>633,089</b>	<b>2,735,945</b>	<b>2,885,595</b>	<b>2,461,594</b>	<b>2,587,229</b>	<b>2,584,291</b>	<b>3,594,090</b>	<b>3,172,097</b>	<b>2,561,097</b>	<b>4,105,565</b>	<b>2,643,701</b>
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	26,035,036	26,065,848	26,094,056	26,483,709	26,522,798	26,552,878	26,421,227	26,509,977	26,601,147	26,462,949	26,462,949	26,462,949	26,612,949	26,406,806
18	Less: Accum Amort of CIAC	(10,525,056)	(10,588,703)	(10,670,874)	(10,767,430)	(10,838,993)	(10,928,013)	(11,004,101)	(11,081,163)	(11,158,225)	(11,235,884)	(11,348,462)	(11,432,899)	(11,517,815)	(11,007,509)
19	Accumulated Deferred Income Taxes	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	1,757,224	(4,694)
20	<b>Total CIAC &amp; Def Taxes</b>	<b>15,358,459</b>	<b>15,325,624</b>	<b>15,271,661</b>	<b>15,564,758</b>	<b>15,532,284</b>	<b>15,473,344</b>	<b>15,265,605</b>	<b>15,188,543</b>	<b>15,111,481</b>	<b>15,238,339</b>	<b>15,160,680</b>	<b>15,083,022</b>	<b>15,209,283</b>	<b>15,291,006</b>
21	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>62,704,354</b>	<b>63,140,744</b>	<b>63,997,679</b>	<b>63,698,369</b>	<b>65,258,815</b>	<b>66,350,585</b>	<b>66,605,227</b>	<b>67,659,135</b>	<b>68,395,181</b>	<b>69,240,798</b>	<b>69,056,228</b>	<b>69,670,621</b>	<b>76,148,948</b>	<b>67,071,283</b>

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Utilities Florida, Inc.

Florida Public Service Commission

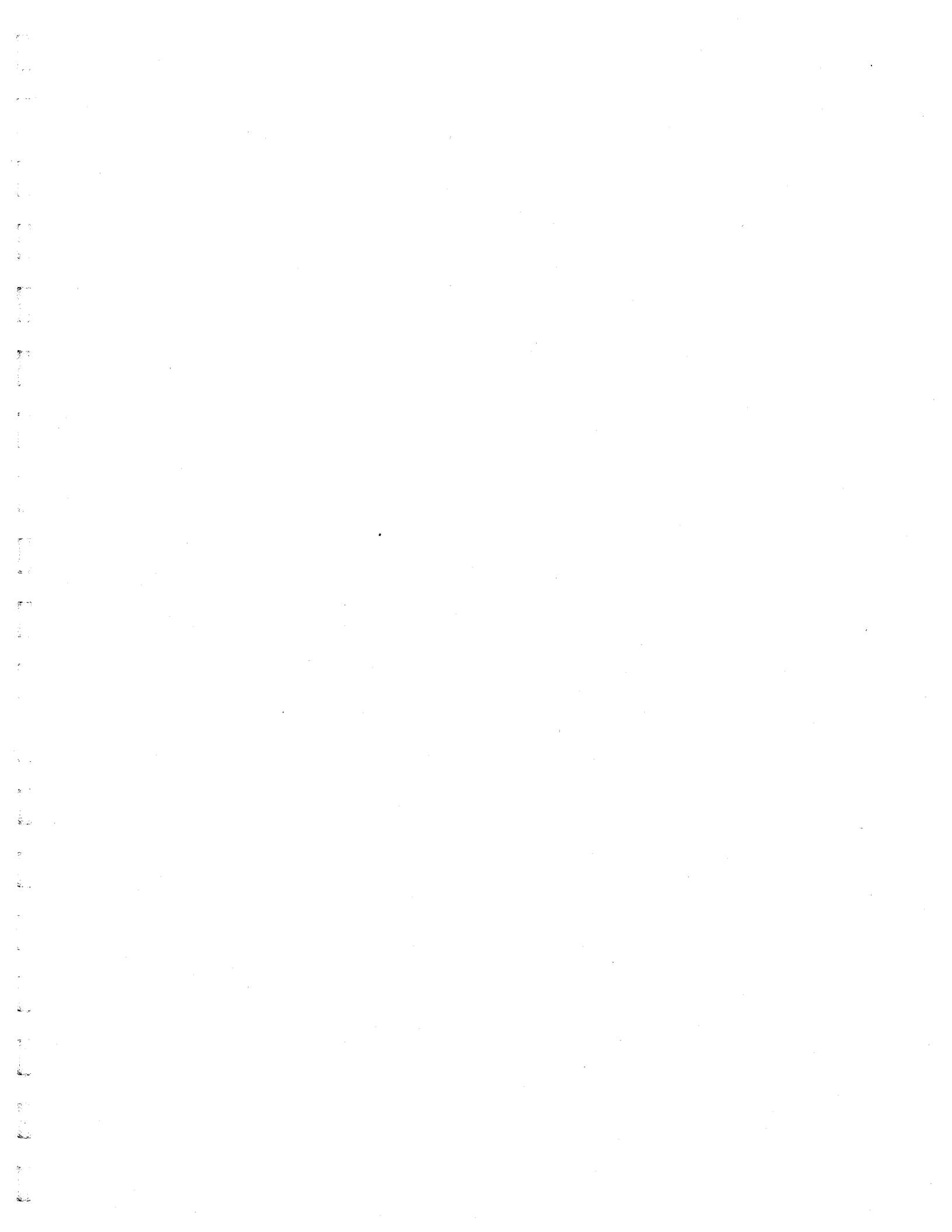
Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year Ended 2007  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year End 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	(4,849,688)	(4,978,068)	(5,301,355)	(5,213,296)	(5,196,875)	(5,855,930)	(4,968,251)	(5,471,716)	(5,529,259)	(5,257,893)	(5,762,795)	(5,662,552)	(3,136,939)	(5,168,047)
4	Retained Earnings	(13,774,593)	(13,574,593)	(13,374,593)	(13,174,593)	(12,974,593)	(12,774,593)	(12,574,593)	(12,374,593)	(12,174,593)	(11,974,593)	(11,774,593)	(11,574,593)	(13,847,516)	(12,764,817)
5	Other Equity Capital														0
6	<b>TOTAL EQUITY CAPITAL</b>	<b>34,100,461</b>	<b>34,172,081</b>	<b>34,048,794</b>	<b>34,336,853</b>	<b>34,553,274</b>	<b>34,094,219</b>	<b>35,181,898</b>	<b>34,878,433</b>	<b>35,020,890</b>	<b>35,492,256</b>	<b>35,187,354</b>	<b>35,487,597</b>	<b>35,740,287</b>	<b>34,791,877</b>
7	<b>TOTAL LONG TERM DEBT</b>	<b>22,733,641</b>	<b>22,733,641</b>	<b>22,733,641</b>	<b>22,891,235</b>	<b>22,891,235</b>	<b>22,891,235</b>	<b>23,454,599</b>	<b>23,454,599</b>	<b>23,454,599</b>	<b>23,661,504</b>	<b>23,661,504</b>	<b>23,661,504</b>	<b>23,826,858</b>	<b>23,234,600</b>
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	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>4,105,565</b>	<b>2,489,622</b>	<b>2,718,986</b>	<b>2,770,883</b>	<b>2,695,022</b>	<b>2,947,169</b>	<b>2,835,214</b>	<b>2,849,866</b>	<b>3,007,852</b>	<b>2,947,693</b>	<b>3,040,136</b>	<b>2,493,763</b>	<b>2,509,210</b>	<b>2,877,768</b>
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	<b>Total CIAC &amp; Def Taxes</b>	<b>15,209,283</b>	<b>16,785,083</b>	<b>16,717,808</b>	<b>16,914,685</b>	<b>16,846,562</b>	<b>16,778,440</b>	<b>16,974,469</b>	<b>16,905,498</b>	<b>16,836,527</b>	<b>17,031,708</b>	<b>16,961,889</b>	<b>16,892,070</b>	<b>17,086,404</b>	<b>16,764,648</b>
23	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>76,148,948</b>	<b>76,180,426</b>	<b>76,219,230</b>	<b>76,913,656</b>	<b>76,986,093</b>	<b>76,711,063</b>	<b>78,446,180</b>	<b>78,088,395</b>	<b>78,319,868</b>	<b>79,133,162</b>	<b>78,850,884</b>	<b>78,534,934</b>	<b>79,162,759</b>	<b>77,668,892</b>







**Lake Gibson Estates**  
**NET OPERATING INCOME**

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





**Schedule of Water Net Operating Income**

**Florida Public Service Commission**

**Lake Gibson Estates**  
**Docket No. 060368-WS**

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

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

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

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	135,771	(2,182)	133,589	6,356	139,945	0	139,945	140,238	280,184	B-4
2	Operation & Maintenance	158,852	10,740	169,592	7,730	177,323	11,357	188,680	2,071	190,751	B-5
3	Depreciation, net of CIAC Amort., U&U	0	12,241	12,241	3,482	15,722	5,257	20,979	0	20,979	B-13
4	Amortization	0	0	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	19,525	0	19,525	1,989	21,514	(1,480)	20,034	6,311	26,345	B-15
6	Provision for Income Taxes	(16,436)	(8,185)	(24,621)	(5,330)	(29,950)	(6,246)	(36,197)	49,170	12,974	C-1
7	OPERATING EXPENSES	161,942	14,796	176,737	7,871	184,608	8,888	193,496	57,552	251,048	
8	NET OPERATING INCOME	(26,171)	(16,977)	(43,148)	(1,514)	(44,663)	(8,888)	(53,551)	82,686	29,135	
9	RATE BASE	0	321,755	321,755	11,671	333,426	64,907	398,333		398,333	A-1
10	RATE OF RETURN			-13.41%						7.31%	

**Schedule of Sewer Net Operating Income**

**Florida Public Service Commission**

**Lake Gibson Estates  
Docket No. 060368-WS**

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

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

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

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting Schedules
1	OPERATING REVENUES	99,782	810	100,592	1,143	101,735	0	101,735	470,556	572,291	B-4
2	Operation & Maintenance	163,320	3,018	166,338	(30,594)	135,744	29,670	165,414	6,949	172,364	B-6
3	Depreciation, net of CIAC Amort.,U&U	0	95,924	95,924	4,664	100,588	4,632	105,219	0	105,219	B-14
4	Amortization	0	0	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	41,197	0	41,197	4,349	45,546	3,414	48,960	21,175	70,135	B-15
6	Provision for Income Taxes	(42,448)	(32,912)	(75,361)	(2,545)	(77,906)	(15,404)	(93,310)	162,883	69,573	C-1
7	OPERATING EXPENSES	162,069	66,030	228,098	(24,127)	203,971	22,312	226,284	191,007	417,291	
8	NET OPERATING INCOME	(62,287)	(65,220)	(127,506)	25,270	(102,236)	(22,312)	(124,548)	279,549	155,000	
9	RATE BASE	0	1,853,260	1,853,260	(50,275)	1,802,985	48,935	1,851,920		1,851,920	A-2
10	RATE OF RETURN	-		-6.88%						8.37%	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Lake Gibson Estates  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/2005

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

Historical [X] Projected [ ]

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2005				
1	A. REVENUES			E-2
2	To reconcile booked revenues with billing analysis	(2,182)	810	
3	TOTAL	(2,182)	810	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Materials & Supplies	Remove non-recurring hurricane expense from prior periods.	0	0
7	Contractual Services - Legal	2004 Accrual true up - Non-recurring	1,079	448
8	Contractual Services - Other	Remove non-recurring hurricane expense from prior periods.	3,474	0
9	Transportation Expenses	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	741	308
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	3,910	1,624
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	1,536	638
12	TOTAL	10,740	3,018	
13				
14	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
15	UPIS depreciation expense adjusted for PSC approved UPIS balances and PSC lives	19,470	104,884	
16	CIAC amortization adjusted for PSC approved balances and rates based on PSC UPIS lives	(7,230)	(8,960)	
17	TOTAL	12,241	95,924	
18				
19	D. AMORTIZATION			
20	-	0	0	
21	-	0	0	
22	TOTAL	0	0	
23				
24	E. TAXES OTHER THAN INCOME TAX			B-15
25	1. Payroll tax adjustment	0	0	
26	2. Property Tax adjustment for Future Use plant	0	0	
27	TOTAL	0	0	
28				
29	F. INCOME TAXES			
30	1. Income tax impact of the adjustments to per book income	(8,185)	(32,912)	C-1
31	TOTAL	(8,185)	(32,912)	
32				
33	TOTAL INCOME ADJUSTMENTS	12,614	66,840	

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2006				
1	A. REVENUES			E-2, E-13
2	Customer growth	6,356	1,143	
3	TOTAL	6,356	1,143	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	4,958	(4,875)	
7	Salaries & Wages - Officers, Exec.	(331)	59	
8	Employee Pensions & Benefits	4,222	234	
9	Purchased Water / Sewer Treatment	(3,759)	(31,500)	
10	Sludge Removal Expense	0	2,164	
11	Purchased Power	1,396	1,332	
12	Fuel for Purchased Power	(22)	3,822	
13	Chemicals	(237)	(1,018)	
14	Materials & Supplies	1,837	1,039	
15	Contractual Services - Engineering	353	649	
16	Contractual Services - Accounting	(5,161)	(1,483)	
17	Contractual Services - Legal	10,496	2,116	
18	Contractual Services - Mgmt. Fees	(12,822)	(4,961)	
19	Contractual Services - Testing	(1,420)	(55)	
20	Contractual Services - Other	(1,018)	(1,282)	
21	Rental of Building/Real Prop.	(244)	(21)	
22	Rental of Equipment	(18)	966	
23	Transportation Expenses	(7,558)	(3,538)	
24	Insurance - Vehicle	(474)	(69)	
25	Insurance - General Liability	567	280	
26	Insurance - Workman's Comp.	(530)	(166)	
27	Insurance - Other	(346)	(157)	
28	Advertising Expense	(12)	(0)	
29	Reg. Comm. Exp. - Rate Case Amort.	0	0	
30	Reg. Comm. Exp. - Rate Case Other	0	0	
31	Bad Debt Expense	(499)	(406)	
32	Miscellaneous Expense	15,828	6,022	
33	Non-recurring 2005 Bonus True-up	278	116	
34	Purchased Power Rate Increase Pass Through	2,226	129	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	22	9	
36	TOTAL	7,730	(30,594)	
37				
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements	3,633	1,569	
40	CIAC amortization adjusted for additional contributions	(151)	3,095	
41	TOTAL	3,482	4,664	
42				

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
43	D. AMORTIZATION			
44	To record annual amortization of regulatory assets per PSC 2/27/06 Amendatory Order	0	0	
45	-	0	0	
46	TOTAL	0	0	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	1. RAF on revenue from customer growth and rate index	286	51	
50	2. Payroll tax adjustment	406	(389)	
51	3. Property taxes associated with plant additions	1,297	4,686	
52	4. Property Tax adjustment for Future Use plant	0	0	
53	TOTAL	1,989	4,349	
54				
55	F. INCOME TAXES			C-1
56	1. Income tax impact of the adjustments to per book income	(5,330)	(2,545)	
57	TOTAL	(5,330)	(2,545)	
58				
59	TOTAL INCOME ADJUSTMENTS	14,227	(22,984)	

## Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Lake Gibson Estates  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [X]

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

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

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2007				
1	A. REVENUES			E-13
2	Customer growth	0	0	
3	TOTAL	0	0	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	Adj. to include filling open positions and to add (26,261)	10,058	
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add (542)	(194)	
8	Employee Pensions & Benefits	Adj. to include filling open positions and to add 4,296	1,462	
9	Purchased Water / Sewer Treatment	Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer 1,499	1,970	
10	Sludge Removal Expense	Adj. to '07plan, alloc'd by ERCs, increase 19.286% 0	935	
11	Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219% 826	652	
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219% 9	797	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271% 239	191	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589% 687	406	
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 21	125	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 190	26	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 89	543	
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351% 1,998	738	
19	Contractual Services - Testing	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 170	88	
20	Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757% 539	90	
21	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755% 97	41	
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755% 7	222	
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843% 1,154	350	
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 37	34	
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 172	70	
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 21	26	
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195% 69	14	
28	Advertising Expense	Adj. to '07plan, allocated by ERCs. 5	0	
29	Reg. Comm. Exp. - Rate Case Amort.	See MFR Schedule B-12 0	0	
30	Reg. Comm. Exp. - Rate Case Other	None 0	0	
31	Bad Debt Expense	Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007. (2,913)	(236)	
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571% 4,497	1,924	
33	Non-recurring 2005 Bonus True-up	286	119	
34	Purchased Power Rate Increase Pass Through	2,293	133	
35	Contractual Services - Other	Customer Call Center conversion 6,816	2,831	
36	Reg. Comm. Exp. - Rate Case Amort.	15,668	6,508	
37	Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion	(611)	(254)	
38	TOTAL	11,357	29,670	
39				
40	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements	5,466	7,702	
42	CIAC amortization adjusted for additional contributions	(209)	(3,070)	
43	TOTAL	5,257	4,632	
44				
45	D. AMORTIZATION			
46	-	0	0	
47	-	0	0	
48	TOTAL	0	0	
49				
50	E. TAXES OTHER THAN INCOME TAX			B-15
51	1. RAF on revenue from customer growth and rate index	0	0	
52	2. Payroll tax adjustment	(2,195)	827	
53	3. Property taxes associated with plant additions	716	2,587	
54	4. Property Tax adjustment for Future Use plant	0	0	
55	TOTAL	(1,480)	3,414	
56				
57	F. INCOME TAXES			
58	1. Income tax impact of the adjustments to per book income	(6,246)	(15,404)	C-1
59	TOTAL	(6,246)	(15,404)	
60				
61	TOTAL INCOME ADJUSTMENTS	8,888	22,313	

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Lake Gibson Estates  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ ] Projected [ X ]

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

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

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE			
2	Required Revenue Adjustment	<u>140,238</u>	<u>470,556</u>	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	<u>2,071</u>	<u>6,949</u>	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% <u>6,311</u>	<u>21,175</u>	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	139,945	101,735	
12	Plus Required Revenue Adjustment	<u>140,238</u>	<u>470,556</u>	
13	Rate Year Revenue at Proposed Rates	280,184	572,291	
14				
15	Less Operating Expenses Before Income Taxes	(238,075)	(347,718)	
16	Less Interest Expense	(8,481)	(44,230)	
17	Taxable Income	<u>33,628</u>	<u>180,344</u>	
18	Income Tax at Composite Rate of	38.58% 12,972	69,568	
19	Less Income Tax at Present Rates	36,197	93,310	
20				
21	Income Tax Adjustment	<u>49,169</u>	<u>162,877</u>	

Test Year Operating Revenues

Florida Public Service Commission

Lake Gibson Estates  
 Docket No. 060368-WS  
 Schedule Year Ended: 12/31/05

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

Historical [ X ] Projected [ ]

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

Line No.	(1) WATER		(2)		(3) SEWER		(4)
	Account No. and Description	Revenues			Account No. and Description	Revenues	
1	<b>WATER SALES</b>				<b>SEWER SALES</b>		
2	460	Unmetered Water Revenue			521.1	Flat Rate - Residential	319
3	461.1	Metered - Residential	126,123		521.2	Flat Rate - Commercial	
4	461.2	Metered - Commercial	4,101		521.3	Flat Rate - Industrial	
5	461.3	Metered - Industrial			521.4	Flat Rate - Public Authorities	
6	461.4	Metered - Public Authorities			521.5	Flat Rate - Multi-Family	
7	461.5	Metered - Multi-Family	0		521.6	Flat Rate - Other	
8	462.1	Public Fire Protection	0		522.1	Measured - Residential	99,635
9	462.2	Private Fire Protection			522.2	Measured - Commercial	638
10	464	Other Sales - Public Authorities			522.3	Measured - Industrial	
11	465	Irrigation Customers			522.4	Measured - Public Authorities	
12	466	Sales for Resale			522.5	Measured - Multi-Family	0
13	467	Interdepartmental Sales			523	Other Sales - Public Authorities	
14	475	Unbilled Revenues	0		524	Revenues From Other Systems	
15					525	Interdepartmental Sales	
16					526	Effluent	
17					527	Unbilled Revenues	0
18	TOTAL WATER SALES		130,224		TOTAL SEWER SALES		100,592
19							
20	<b>OTHER WATER REVENUES</b>				<b>OTHER SEWER REVENUES</b>		
21	470	Forfeited Discounts			531	Sale Of Sludge	
22	471	Misc. Service Revenues	3,365		532	Forfeited Discounts	
23	472	Rents From Water Property			534	Rents From Sewer Property	
24	473	Interdepartmental Rents			535	Interdepartmental Rents	
25	474	Other Water Revenues	0		536	Other Sewer Revenues	0
26	TOTAL OTHER WATER REVENUES		3,365		TOTAL OTHER SEWER REVENUES		0
27							
28	TOTAL WATER OPERATING REVENUES		133,589		TOTAL SEWER OPERATING REVENUES		100,592



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

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted
1	601 Salaries & Wages - Employees	42,744	0	42,744	47,702	4,958	278	47,980	21,719	(26,261)	286	22,005
2	603 Salaries & Wages - Officers, Exec.	1,425	0	1,425	1,095	(331)	0	1,095	553	(542)	0	553
3	604 Employee Pensions & Benefits	10,625	0	10,625	14,847	4,222	0	14,847	19,143	4,296	0	19,143
4	610 Purchased Water	10,968	0	10,968	7,209	(3,759)	0	7,209	8,708	1,499	0	8,708
5	615 Purchased Power	19,455	0	19,455	20,851	1,396	2,226	23,077	23,903	826	2,293	26,196
6	616 Fuel for Purchased Power	65	0	65	43	(22)	0	43	52	9	0	52
7	618 Chemicals	2,460	0	2,460	2,224	(237)	0	2,224	2,463	239	0	2,463
8	620 Materials & Supplies	2,040	0	2,040	3,877	1,837	0	3,877	4,564	687	0	4,564
9	631 Contractual Services - Engineering	378	0	378	731	353	0	731	752	21	0	752
10	632 Contractual Services - Accounting	9,135	0	9,135	3,974	(5,161)	0	3,974	4,164	190	0	4,164
11	633 Contractual Services - Legal	9	1,079	1,087	11,583	10,496	0	11,583	11,672	89	0	11,672
12	634 Contractual Services - Mgmt. Fees	26,335	0	26,335	13,513	(12,822)	0	13,513	15,511	1,998	0	15,511
13	635 Contractual Services - Testing	4,338	0	4,338	2,918	(1,420)	0	2,918	3,089	170	0	3,089
14	636 Contractual Services - Other	3,985	3,474	7,460	6,441	(1,018)	0	6,441	6,981	539	6,816	13,797
15	641 Rental of Building/Real Prop.	713	0	713	468	(244)	0	468	566	97	0	566
16	642 Rental of Equipment	51	0	51	34	(18)	0	34	41	7	0	41
17	650 Transportation Expenses	11,093	741	11,835	4,277	(7,558)	0	4,277	5,431	1,154	0	5,431
18	656 Insurance - Vehicle	758	0	758	284	(474)	0	284	321	37	0	321
19	657 Insurance - General Liability	1,425	0	1,425	1,992	567	0	1,992	2,164	172	0	2,164
20	658 Insurance - Workman's Comp.	825	0	825	295	(530)	0	295	316	21	0	316
21	659 Insurance - Other	1,045	0	1,045	699	(346)	0	699	768	69	0	768
22	660 Advertising Expense	36	0	36	24	(12)	0	24	29	5	0	29
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	15,668	15,668
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	4,553	3,910	8,463	7,965	(499)	0	7,965	5,052	(2,913)	0	5,052
26	675 Miscellaneous Expense	4,388	1,536	5,923	21,751	15,828	22	21,773	26,269	4,497	(611)	25,658
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>158,852</b>	<b>10,740</b>	<b>169,592</b>	<b>174,797</b>	<b>5,205</b>	<b>2,525</b>	<b>177,323</b>	<b>164,228</b>	<b>(13,094)</b>	<b>24,451</b>	<b>188,680</b>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total Per Books Annual	
1	601 Salaries & Wages - Employees	3,766	2,124	4,892	3,453	2,988	4,109	2,953	3,116	3,348	2,980	4,002	5,014	42,744	
2	603 Salaries & Wages - Officers, Exec.	0	130	291	188	172	214	200	131	206	168	198	(473)	1,425	
3	604 Employee Pensions & Benefits	632	734	1,109	883	910	970	921	1,163	1,328	579	1,233	163	10,625	
4	610 Purchased Water	0	0	2,543	906	664	1,323	1,092	0	1,181	663	1,071	1,527	10,968	
5	615 Purchased Power	221	1,347	1,870	1,708	1,809	1,728	2,000	1,636	1,759	1,723	1,701	1,955	19,455	
6	616 Fuel for Purchased Power	0	0	15	5	4	8	6	0	7	4	6	9	65	
7	618 Chemicals	89	105	180	189	41	129	201	717	136	221	197	256	2,460	
8	620 Materials & Supplies	58	0	875	43	407	63	100	0	131	56	160	147	2,040	
9	631 Contractual Services - Engineering	0	0	25	9	6	13	11	0	79	74	78	83	378	
10	632 Contractual Services - Accounting	0	133	411	232	206	2,084	3,028	440	952	426	557	666	9,135	
11	633 Contractual Services - Legal	0	0	2	1	1	1	1	0	1	1	1	1	9	
12	634 Contractual Services - Mgmt. Fees	0	1,299	3,061	2,155	2,344	2,453	2,298	2,234	1,969	2,375	3,124	3,023	26,335	
13	635 Contractual Services - Testing	144	90	971	183	158	136	1,012	207	696	68	425	247	4,338	
14	636 Contractual Services - Other	336	570	2,148	799	737	(440)	489	167	571	452	(2,840)	997	3,985	
15	641 Rental of Building/Real Prop.	0	0	165	59	43	86	71	0	77	43	70	99	713	
16	642 Rental of Equipment	0	0	12	4	3	6	5	0	6	3	5	7	51	
17	650 Transportation Expenses	0	619	1,285	873	890	982	1,164	810	1,274	1,091	1,250	854	11,093	
18	656 Insurance - Vehicle	0	53	94	67	64	74	70	53	72	64	70	77	758	
19	657 Insurance - General Liability	0	99	176	126	119	139	133	100	136	120	132	146	1,425	
20	658 Insurance - Workman's Comp.	0	75	75	75	75	75	75	75	75	75	75	75	825	
21	659 Insurance - Other	0	73	129	93	88	102	97	73	99	88	97	107	1,045	
22	660 Advertising Expense	0	0	8	3	2	4	4	0	4	2	4	5	36	
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	1,978	999	41	15	685	897	18	0	19	11	(133)	25	4,553	
26	675 Miscellaneous Expense	194	150	882	427	340	520	340	130	358	253	386	409	4,388	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>7,418</b>	<b>8,600</b>	<b>21,258</b>	<b>12,496</b>	<b>12,753</b>	<b>15,676</b>	<b>16,290</b>	<b>11,052</b>	<b>14,483</b>	<b>11,539</b>	<b>11,868</b>	<b>15,419</b>	<b>158,852</b>	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total Forecast Annual	
1	601 Salaries & Wages - Employees	2,476	2,510	3,171	3,325	2,682	2,957	3,779	5,727	5,239	5,517	5,494	4,824	47,702	
2	603 Salaries & Wages - Officers, Exec.	200	154	(128)	159	144	159	166	55	53	56	54	22	1,095	
3	604 Employee Pensions & Benefits	989	1,068	1,160	1,185	1,156	1,004	1,037	1,478	1,451	1,471	1,467	1,382	14,847	
4	610 Purchased Water	1,047	350	452	433	190	426	530	861	831	885	858	346	7,209	
5	615 Purchased Power	1,520	1,985	1,963	1,980	1,989	2,526	1,925	1,445	1,477	1,382	1,377	1,283	20,851	
6	616 Fuel for Purchased Power	6	2	3	3	1	3	3	5	5	5	5	2	43	
7	618 Chemicals	287	56	65	124	181	296	351	173	178	182	181	150	2,224	
8	620 Materials & Supplies	50	17	61	595	326	417	25	492	502	473	472	448	3,877	
9	631 Contractual Services - Engineering	78	71	72	72	70	72	73	46	47	45	44	39	731	
10	632 Contractual Services - Accounting	260	699	443	441	211	441	452	226	233	210	207	151	3,974	
11	633 Contractual Services - Legal	1	0	0	0	0	0	0	1	1	1	1	11,577	11,583	
12	634 Contractual Services - Mgmt. Fees	1,991	1,877	1,781	1,696	1,853	1,960	983	313	302	321	311	126	13,513	
13	635 Contractual Services - Testing	198	36	226	283	65	134	145	384	388	373	370	318	2,918	
14	636 Contractual Services - Other	1,440	437	340	339	248	329	362	633	631	626	617	440	6,441	
15	641 Rental of Building/Real Prop.	68	23	29	28	12	28	34	56	54	57	56	22	468	
16	642 Rental of Equipment	5	2	2	2	1	2	2	4	4	4	4	2	34	
17	650 Transportation Expenses	1,085	887	886	473	33	124	99	157	152	162	157	63	4,277	
18	656 Insurance - Vehicle	42	30	31	31	27	31	32	14	13	14	14	6	284	
19	657 Insurance - General Liability	289	264	267	266	259	266	269	26	25	27	26	10	1,992	
20	658 Insurance - Workman's Comp.	43	42	42	42	42	42	42	0	0	0	0	0	295	
21	659 Insurance - Other	101	85	87	87	81	86	89	19	18	19	19	8	699	
22	660 Advertising Expense	3	1	1	1	1	1	2	3	3	3	3	1	24	
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	17	6	7	7	5,490	678	580	238	237	238	238	230	7,965	
26	675 Miscellaneous Expense	318	188	344	245	34	480	323	4,063	4,145	3,906	3,901	3,804	21,751	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>12,515</b>	<b>10,790</b>	<b>11,305</b>	<b>11,817</b>	<b>15,095</b>	<b>12,461</b>	<b>11,304</b>	<b>16,419</b>	<b>15,988</b>	<b>15,976</b>	<b>15,874</b>	<b>25,254</b>	<b>174,797</b>	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2007 Total Annual Budgeted	
1	601 Salaries & Wages - Employees	2,271	1,551	1,656	1,636	1,386	1,629	1,737	2,079	2,048	2,103	2,076	1,547	21,719	
2	603 Salaries & Wages - Officers, Exec.	80	27	35	33	15	33	41	66	64	68	66	27	553	
3	604 Employee Pensions & Benefits	1,321	1,401	1,507	1,533	1,498	1,332	1,370	1,869	1,839	1,861	1,856	1,755	19,143	
4	610 Purchased Water	1,265	423	546	523	230	515	640	1,040	1,004	1,069	1,036	418	8,708	
5	615 Purchased Power	1,748	2,271	2,247	2,267	2,274	2,890	2,204	1,662	1,697	1,589	1,583	1,470	23,903	
6	616 Fuel for Purchased Power	8	3	3	3	1	3	4	6	6	6	6	2	52	
7	618 Chemicals	319	64	73	137	197	324	384	194	200	204	203	165	2,463	
8	620 Materials & Supplies	60	20	71	699	383	491	31	580	592	557	555	526	4,564	
9	631 Contractual Services - Engineering	81	73	74	74	71	74	75	48	49	46	46	40	752	
10	632 Contractual Services - Accounting	286	712	457	454	217	453	467	247	253	231	227	160	4,164	
11	633 Contractual Services - Legal	1	0	0	0	0	0	1	1	1	1	1	11,665	11,672	
12	634 Contractual Services - Mgmt. Fees	2,286	2,136	2,031	1,934	2,105	2,233	1,128	378	364	388	376	152	15,511	
13	635 Contractual Services - Testing	221	43	237	293	69	144	157	405	408	394	391	327	3,089	
14	636 Contractual Services - Other	1,523	466	372	371	262	360	400	696	693	691	680	467	6,981	
15	641 Rental of Building/Real Prop.	82	27	35	34	15	33	42	68	65	69	67	27	566	
16	642 Rental of Equipment	6	2	3	2	1	2	3	5	5	5	5	2	41	
17	650 Transportation Expenses	1,391	1,145	1,143	606	40	153	119	190	183	195	189	76	5,431	
18	656 Insurance - Vehicle	46	33	35	34	30	34	36	17	16	17	17	7	321	
19	657 Insurance - General Liability	314	284	287	287	278	287	290	31	30	32	31	13	2,164	
20	658 Insurance - Workman's Comp.	46	45	45	45	45	45	45	0	0	0	0	0	316	
21	659 Insurance - Other	112	91	94	94	87	93	96	23	22	24	23	9	768	
22	660 Advertising Expense	4	1	2	2	1	2	2	3	3	4	3	1	29	
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	20	7	9	8	3,438	428	368	157	156	157	157	147	5,052	
26	675 Miscellaneous Expense	385	228	414	295	41	580	389	4,907	5,007	4,718	4,711	4,594	26,269	
27	<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>13,875</b>	<b>11,053</b>	<b>11,376</b>	<b>11,365</b>	<b>12,682</b>	<b>12,138</b>	<b>10,030</b>	<b>14,671</b>	<b>14,704</b>	<b>14,428</b>	<b>14,306</b>	<b>23,598</b>	<b>164,228</b>	

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

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted	
1	701 Salaries & Wages - Employees	12,259	0	12,259	7,384	(4,875)	116	7,500	17,558	10,058	119	17,677	
2	703 Salaries & Wages - Officers, Exec.	409	0	409	468	59	0	468	275	(194)	0	275	
3	704 Employee Pensions & Benefits	3,287	0	3,287	3,521	234	0	3,521	4,983	1,462	0	4,983	
4	710 Purchased Sewage Treatment	108,999	0	108,999	77,500	(31,500)	0	77,500	79,470	1,970	0	79,470	
5	711 Sludge Removal Expense	2,336	0	2,336	4,500	2,164	0	4,500	5,435	935	0	5,435	
6	715 Purchased Power	2,595	0	2,595	3,927	1,332	129	4,057	4,709	652	133	4,842	
7	716 Fuel for Power Production	10	0	10	3,833	3,822	0	3,833	4,629	797	0	4,629	
8	718 Chemicals	2,668	0	2,668	1,650	(1,018)	0	1,650	1,841	191	0	1,841	
9	720 Materials & Supplies	1,249	0	1,249	2,288	1,039	0	2,288	2,694	406	0	2,694	
10	731 Contractual Services - Engineering	22	0	22	672	649	0	672	796	125	0	796	
11	732 Contractual Services - Accounting	2,784	0	2,784	1,301	(1,483)	0	1,301	1,327	26	0	1,327	
12	733 Contractual Services - Legal	46	448	494	2,610	2,116	0	2,610	3,152	543	0	3,152	
13	734 Contractual Services - Mgmt. Fees	9,994	0	9,994	5,033	(4,961)	0	5,033	5,770	738	0	5,770	
14	735 Contractual Services - Testing	493	0	493	438	(55)	0	438	526	88	0	526	
15	736 Contractual Services - Other	7,299	0	7,299	6,018	(1,282)	0	6,018	6,108	90	2,831	8,939	
16	741 Rental of Building/Real Prop.	220	0	220	199	(21)	0	199	240	41	0	240	
17	742 Rental of Equipment	103	0	103	1,069	966	0	1,069	1,291	222	0	1,291	
18	750 Transportation Expenses	4,421	308	4,729	1,191	(3,538)	0	1,191	1,541	350	0	1,541	
19	756 Insurance - Vehicle	260	0	260	191	(69)	0	191	224	34	0	224	
20	757 Insurance - General Liability	489	0	489	769	280	0	769	839	70	0	839	
21	758 Insurance - Workman's Comp.	371	0	371	205	(166)	0	205	232	26	0	232	
22	759 Insurance - Other	361	0	361	204	(157)	0	204	218	14	0	218	
23	760 Advertising Expense	0	0	0	0	(0)	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	6,508	6,508	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	1,624	1,624	1,218	(406)	0	1,218	982	(236)	0	982	
27	775 Miscellaneous Expense	2,642	638	3,280	9,302	6,022	9	9,311	11,235	1,924	(254)	10,981	
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>163,320</b>	<b>3,018</b>	<b>166,338</b>	<b>135,490</b>	<b>(30,848)</b>	<b>254</b>	<b>135,744</b>	<b>156,076</b>	<b>20,332</b>	<b>9,338</b>	<b>165,414</b>	

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total Annual	
1	701 Salaries & Wages - Employees	1,710	1,023	1,415	718	576	1,401	416	1,027	772	740	976	1,486	12,259	
2	703 Salaries & Wages - Officers, Exec.	0	52	79	62	59	66	62	50	63	55	62	(201)	409	
3	704 Employee Pensions & Benefits	94	137	327	207	198	418	391	394	480	155	414	73	3,287	
4	710 Purchased Sewage Treatment	5,514	6,525	269	14,788	7,416	1,098	1,685	2,024	7,531	1,796	2,113	58,240	108,999	
5	711 Sludge Removal Expense	0	0	541	193	141	282	233	0	251	141	228	325	2,336	
6	715 Purchased Power	0	64	472	209	180	298	253	89	268	184	255	323	2,595	
7	716 Fuel for Power Production	0	0	2	1	1	1	1	0	1	1	1	1	10	
8	718 Chemicals	0	0	532	703	120	240	198	0	283	120	194	277	2,668	
9	720 Materials & Supplies	11	1,251	53	19	77	27	23	27	(341)	21	22	60	1,249	
10	731 Contractual Services - Engineering	0	0	5	2	1	3	2	0	2	1	2	3	22	
11	732 Contractual Services - Accounting	0	53	125	79	72	785	564	169	350	155	198	234	2,784	
12	733 Contractual Services - Legal	0	0	11	4	3	6	5	0	5	3	5	6	46	
13	734 Contractual Services - Mgmt. Fees	0	514	1,159	834	914	943	858	849	732	893	1,171	1,127	9,994	
14	735 Contractual Services - Testing	0	0	108	39	28	56	46	27	50	28	46	65	493	
15	736 Contractual Services - Other	151	281	918	1,509	1,182	(243)	776	147	615	1,059	390	515	7,299	
16	741 Rental of Building/Real Prop.	0	0	51	18	13	26	22	0	24	13	21	31	220	
17	742 Rental of Equipment	0	0	24	9	6	12	10	0	11	6	10	14	103	
18	750 Transportation Expenses	0	610	443	326	338	360	422	308	462	402	455	296	4,421	
19	756 Insurance - Vehicle	0	21	29	24	23	25	23	20	24	22	23	25	260	
20	757 Insurance - General Liability	0	39	54	44	43	47	45	38	45	42	44	47	489	
21	758 Insurance - Workman's Comp.	0	30	42	34	33	36	34	29	34	31	33	35	371	
22	759 Insurance - Other	0	29	40	33	32	35	33	28	33	31	33	35	361	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	775 Miscellaneous Expense	203	651	268	226	154	167	162	142	162	154	195	158	2,642	
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>7,683</b>	<b>11,280</b>	<b>6,969</b>	<b>20,080</b>	<b>11,610</b>	<b>6,088</b>	<b>6,263</b>	<b>5,368</b>	<b>11,858</b>	<b>6,052</b>	<b>6,892</b>	<b>63,176</b>	<b>163,320</b>	

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	2006												Total Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	701 Salaries & Wages - Employees	635	845	1,307	1,329	398	1,000	1,153	175	160	177	170	35	7,384
2	703 Salaries & Wages - Officers, Exec.	62	75	(28)	83	50	82	101	10	10	10	10	4	468
3	704 Employee Pensions & Benefits	331	489	302	577	334	457	655	84	81	86	84	43	3,521
4	710 Purchased Sewage Treatment	7,628	6,432	7,345	7,206	4,998	5,247	6,505	6,439	6,437	6,442	6,439	6,383	77,500
5	711 Sludge Removal Expense	220	491	624	648	(7)	636	1,017	198	191	204	198	80	4,500
6	715 Purchased Power	225	603	550	558	48	549	836	131	128	133	128	37	3,927
7	716 Fuel for Power Production	187	418	532	552	(6)	542	866	169	163	173	168	68	3,833
8	718 Chemicals	66	137	710	166	(1)	62	99	81	85	86	85	75	1,650
9	720 Materials & Supplies	74	167	6	136	40	1,012	10	173	177	165	165	164	2,288
10	731 Contractual Services - Engineering	29	66	83	86	(1)	85	136	40	41	41	40	25	672
11	732 Contractual Services - Accounting	60	261	162	163	72	163	170	54	58	47	47	45	1,301
12	733 Contractual Services - Legal	128	285	362	376	(4)	369	590	115	111	118	115	46	2,610
13	734 Contractual Services - Mgmt. Fees	655	762	738	713	676	812	503	40	38	41	39	16	5,033
14	735 Contractual Services - Testing	21	46	59	61	(1)	60	96	22	21	22	22	10	438
15	736 Contractual Services - Other	1,445	808	196	197	169	197	214	573	585	547	547	542	6,018
16	741 Rental of Building/Real Prop.	10	22	28	29	(0)	28	45	9	8	9	9	4	199
17	742 Rental of Equipment	52	117	148	154	(2)	151	241	47	45	48	47	19	1,069
18	750 Transportation Expenses	342	319	314	159	(0)	27	16	3	3	3	3	1	1,191
19	756 Insurance - Vehicle	15	23	27	27	9	27	38	6	5	6	6	2	191
20	757 Insurance - General Liability	102	106	109	110	96	110	118	4	4	4	4	2	769
21	758 Insurance - Workman's Comp.	21	26	29	29	16	29	37	4	4	4	4	2	205
22	759 Insurance - Other	30	29	29	29	29	29	29	0	0	0	0	0	204
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	18	41	52	54	(1)	53	85	185	184	185	185	175	1,218
27	775 Miscellaneous Expense	136	132	250	175	0	356	157	1,653	1,691	1,584	1,584	1,584	9,302
28	<b>TOTAL SEWER O &amp; M EXPENSES</b>	<b>12,493</b>	<b>12,699</b>	<b>13,933</b>	<b>13,616</b>	<b>6,912</b>	<b>12,084</b>	<b>13,716</b>	<b>10,215</b>	<b>10,231</b>	<b>10,136</b>	<b>10,097</b>	<b>9,359</b>	<b>135,490</b>

## Operation &amp; Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Lake Gibson Estates

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8 Supl

Page: 1 of 1

Preparer: Jack Schreyer

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

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



## Contractual Services

## Florida Public Service Commission

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

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

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
<b>Water</b>				
1	Aqua Services, Inc.	Management	22,356	Corporate services and sundry charges
2				
3				
4				
5				
6				
7				
8				
9				
10				
<b>Sewer</b>				
11	Aqua Services, Inc.	Management	8,639	Corporate services and sundry charges
12				
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

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

Estimate Through PAA [ ] or Commission Hearing [ X ]

	(A) Total	(B) Water		(D) Sewer		(E) Allocated Amount
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b						
c Prior Unamortized Rate Case Expense	0	3.395%	0	1.410%	0	0
d						
e Subtotal Prior Cases	0		0			0
f						
g Current rate Case Expense	1,845,725	3.395%	62,670	1.410%	26,033	
h						
i Total Projected Rate Case Expense	1,845,725		62,670		26,033	
j						
k Amortization Period in Years:	4					
l Annual Amortization	<u>461,431</u>		<u>15,668</u>		<u>6,508</u>	

m  
 n Method of Allocation Between Systems:  
 (Provide Calculation)  
 Note: Allocation is by ERCs of the sytems in this rate case filing.

**Analysis of Major Maintenance Projects**

**Florida Public Service Commission**

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

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

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

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

**Allocation of Expenses**

**Florida Public Service Commission**

**Lake Gibson Estates**  
**Docket No. 060368-WS**

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

Schedule: B-12  
 Page: 1 of 3  
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	2.27%	0.86%		3.13%	Customers *	1,425	409		1,834
2	604 / 704	Pensions & Benefits	2.27%	0.86%		3.13%	Customers *	10,625	3,287		13,912
3	632 / 732	Contractual Services - Acctg	2.27%	0.86%		3.13%	Customers *	9,135	2,784		11,919
4	633 / 733	Contractual Services - Legal	2.27%	0.86%		3.13%	Customers *	1,087	494		1,581
5	634 / 734	Contractual Services - Mgmt.	2.27%	0.86%		3.13%	Customers *	26,335	9,994		36,329
6	641 / 741	Rental of Building/Real Prop.	2.27%	0.86%		3.13%	Customers *	713	220		932
7	656 / 756	Insurance - Vehicle	2.27%	0.86%		3.13%	Customers *	758	260		1,018
8	657 / 757	Insurance - General Liability	2.27%	0.86%		3.13%	Customers *	1,425	489		1,915
9	658 / 758	Insurance - Work. Comp.	2.27%	0.86%		3.13%	Customers *	825	371		1,196
10	659 / 759	Insurance - Other	2.27%	0.86%		3.13%	Customers *	1,045	361		1,406
11	675 / 775	Miscellaneous Expense	2.27%	0.86%		3.13%	Customers *	5,923	3,280		9,204

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

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

**Allocation of Expenses**

**Lake Gibson Estates**  
**Docket No. 060368-WS**  
 Schedule Year Ended: 12/31/2006  
 Historical [ X ] Projected [ X ]

**Florida Public Service Commission**

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) - (12) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	2.27%	0.86%		3.13%	Customers *	1,095	468		1,563
2	604 / 704	Pensions & Benefits	2.27%	0.86%		3.13%	Customers *	14,847	3,521		18,368
3	632 / 732	Contractual Services - Acctg	2.27%	0.86%		3.13%	Customers *	3,974	1,301		5,275
4	633 / 733	Contractual Services - Legal	2.27%	0.86%		3.13%	Customers *	11,583	2,610		14,193
5	634 / 734	Contractual Services - Mgmt.	2.27%	0.86%		3.13%	Customers *	13,513	5,033		18,546
6	641 / 741	Rental of Building/Real Prop.	2.27%	0.86%		3.13%	Customers *	468	199		667
7	656 / 756	Insurance - Vehicle	2.27%	0.86%		3.13%	Customers *	284	191		475
8	657 / 757	Insurance - General Liability	2.27%	0.86%		3.13%	Customers *	1,992	769		2,761
9	658 / 758	Insurance - Work. Comp.	2.27%	0.86%		3.13%	Customers *	295	205		500
10	659 / 759	Insurance - Other	2.27%	0.86%		3.13%	Customers *	699	204		903
11	675 / 775	Miscellaneous Expense	2.27%	0.86%		3.13%	Customers *	21,773	9,311		31,084

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

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

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)
		Depreciation Expense			Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense
		2005 Per Books	Utility Adjustments				
1	INTANGIBLE PLANT						
2	351.1 Organization	0	0	0	100.00%	0	
3	352.1 Franchises	0	38	38	100.00%	38	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
5	COLLECTION PLANT						
6	353.2 Land & Land Rights	0	0	0	100.00%	0	
7	354.2 Structures & Improvements	0	661	661	100.00%	661	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	
9	360.2 Collection Sewers - Force	0	3,196	3,196	100.00%	3,196	
10	361.2 Collection Sewers - Gravity	0	14,955	14,955	100.00%	14,955	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	
12	363.2 Services to Customers	0	637	637	100.00%	637	
13	364.2 Flow Measuring Devices	0	4,086	4,086	100.00%	4,086	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	0	0	0	100.00%	0	
18	354.3 Structures & Improvements	0	0	0	100.00%	0	
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	
20	370.3 Receiving Wells	0	3,433	3,433	100.00%	3,433	
21	371.3 Pumping Equipment	0	6,760	6,760	100.00%	6,760	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
23	TREATMENT AND DISPOSAL PLANT						
24	353.4 Land & Land Rights	0	0	0	100.00%	0	
25	354.4 Structures & Improvements	0	0	0	100.00%	0	
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	
27	380.4 Treatment & Disposal Equipment	0	198	198	100.00%	198	
28	381.4 Plant Sewers	0	6,913	6,913	100.00%	6,913	
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	
30	389.4 Other Plant & Misc. Equipment	0	63,881	63,881	100.00%	63,881	
31	RECLAIMED WATER TREATMENT PLANT						
32	353.5 Land & Land Rights	0	0	0	100.00%	0	
33	354.5 Structures & Improvements	0	0	0	100.00%	0	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	
35	371.5 Pumping Equipment	0	0	0	100.00%	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
40	RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6 Franchises	0	0	0	100.00%	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	
50	GENERAL PLANT						
51	353.7 Land & Land Rights	0	0	0	100.00%	0	
52	354.7 Structures & Improvements	0	0	0	100.00%	0	
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	
54	390.71 Computer Equipment	0	125	125	100.00%	125	
55	391.7 Transportation Equipment	0	0	0	100.00%	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	
60	396.7 Communication Equipment	0	0	0	100.00%	0	
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	
63	TOTAL DEPRECIATION EXPENSE	0	104,884	104,884		104,884	
	Composite NU&U Rate				100.00%		
64	(LESS) AMORTIZATION OF CIAC	0	(8,960)	(8,960)		(8,960)	
65	NET DEPRECIATION EXPENSE - SEWER	0	95,924	95,924		95,924	
66	Net Depr Expense Used & Useful	0					

## Net Depreciation Expense - Sewer

## Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)	(10)
		Depreciation Expense			Adjusted	Used &	Used &	Used &
		2006	Utility	Depreciation	Useful	Useful	Change Over	
		Year	Adjustments	Expense	%	Expense	Prior Year	
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	
3	352.1 Franchises	38	0	38	100.00%	38	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	
7	354.2 Structures & Improvements	668	0	668	100.00%	668	7	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	
9	360.2 Collection Sewers - Force	3,196	0	3,196	100.00%	3,196	0	
10	361.2 Collection Sewers - Gravity	15,342	0	15,342	100.00%	15,342	387	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	
12	363.2 Services to Customers	637	0	637	100.00%	637	0	
13	364.2 Flow Measuring Devices	4,086	0	4,086	100.00%	4,086	0	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	
20	370.3 Receiving Wells	2,517	0	2,517	100.00%	2,517	(917)	
21	371.3 Pumping Equipment	6,781	0	6,781	100.00%	6,781	21	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	
25	354.4 Structures & Improvements	0	0	0	100.00%	0	0	
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	
27	380.4 Treatment & Disposal Equipment	198	0	198	100.00%	198	(0)	
28	381.4 Plant Sewers	6,909	0	6,909	100.00%	6,909	(5)	
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	
30	389.4 Other Plant & Misc. Equipment	63,847	0	63,847	100.00%	63,847	(34)	
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	100.00%	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	
52	354.7 Structures & Improvements	0	0	0	100.00%	0	0	
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	
54	390.71 Computer Equipment	917	0	917	100.00%	917	791	
55	391.7 Transportation Equipment	764	0	764	100.00%	764	764	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	
57	393.7 Tools, Shop & Garage Equipment	503	0	503	100.00%	503	503	
58	394.7 Laboratory Equipment	12	0	12	100.00%	12	12	
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	
61	397.7 Miscellaneous Equipment	39	0	39	100.00%	39	39	
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	
63	TOTAL DEPRECIATION EXPENSE	106,453	0	106,453		106,453	1,569	
	Composite NU&U Rate				100.00%			
64	(LESS) AMORTIZATION OF CIAC	(5,865)	0	(5,865)		(5,865)	3,095	
65	NET DEPRECIATION EXPENSE - SEWER	100,588	0	100,588		100,588	4,664	









**Lake Gibson Estates  
TAX SCHEDULES**

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

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		2005 Adjusted	Water 2006 Adjustments	2006 Adjusted	2005 Adjusted	Sewer 2006 Adjustments	2006 Adjusted	
1	Interest on Long-Term Debt	6,808	247	7,055	44,003	(1,194)	42,809	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	0	(0)	0	Note*
4	Other Interest Expense	315	0	315	441	0	441	
5	Less: AFUDC	0	0	0	0	(1,054)	(1,054)	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	<u>7,123</u>	<u>247</u>	<u>7,370</u>	<u>44,444</u>	<u>(2,248)</u>	<u>42,196</u>	

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

\* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	333,426		1,802,985	
Weighted Cost of Long Term Debt (D-1)	2.05%	7,055	2.37%	42,809
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>7,055</u>		<u>42,809</u>

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) (3) Water		(4) 2007 Adjusted	Note*	(5) (6) Sewer		(7) 2007 Adjusted	(8) Supporting Schedules
		2006 Adjusted	2007 Adjustments			2006 Adjusted	2007 Adjustments		
1	Interest on Long-Term Debt	7,055	1,373	8,428	Note*	42,809	1,162	43,971	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	315	0	315		441	0	441	
5	Less: AFUDC	0	0	0		(1,054)	1,054	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	<u>7,370</u>	<u>1,373</u>	<u>8,743</u>		<u>42,196</u>	<u>2,216</u>	<u>44,412</u>	

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

\* Note: Calculations for utility adjusted interest:

	Water	Sewer
Rate Base (Sch. A-1, A-2)	398,333	1,851,920
Weighted Cost of Long Term Debt (D-1)	2.05% 8,428	2.36% 43,971
Weighted Cost of Short Term Debt (D-1)	0.00% 0	0.00% 0
Adjusted Interest on Debt	8,428	43,971

## Deferred Income Tax Expense

Florida Public Service Commission

Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year Ending 12/31/06  
 Historical [ ] Projected [ X ]

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

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			12/31/05 Adjusted	Water 2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	Sewer 2006 Adjustments	12/31/06 Adjusted	Supporting Schedules
Timing Differences:									
1	Tax Depreciation & Amortization		14,754	3,361	18,115	107,721	4,097	111,818	
2	Book Depreciation & Amortization		12,241	3,482	15,722	95,924	4,664	100,588	B-13,14
3	Difference		2,513	(121)	2,392	11,797	(567)	11,230	
4	Other Timing Differences (Itemize):								
5	Bad Debt		3,780	(3,780)	0	17,743	(17,743)	0	
6	Regulatory Assets		3,391	(3,391)	0	15,919	(15,919)	0	
7	All Other		0	0	0	0	0	0	
8	Total Timing Differences (To C-2)		12,197	(7,412)	4,785	57,256	(34,796)	22,460	
9	State Tax Rate		5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes		671	(408)	263	3,149	(1,914)	1,235	
11	Timing Differences for Federal Taxes		11,526	(7,005)	4,521	54,107	(32,882)	21,225	
12	Federal Tax Rate		35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes		4,034	(2,452)	1,582	18,937	(11,509)	7,429	
14	Total Deferred Taxes (to C-1)		4,705	(2,859)	1,846	22,086	(13,423)	8,664	

Recap Schedules: C-1, C-2

## Deferred Income Tax Expense

Florida Public Service Commission

Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year Ending 12/31/07  
 Historical [ ] Projected [ X ]

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

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Water			Sewer		
		12/31/06	2007	12/31/07	12/31/06	2006	12/31/07		Supporting
		Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted		Schedules
Timing Differences:									
1	Tax Depreciation & Amortization	18,115	5,257	23,371	111,818	4,632	116,449		
2	Book Depreciation & Amortization	15,722	5,257	20,979	100,588	4,632	105,219		B-13,14
3	Difference	2,392	0	2,392	11,230	0	11,230		
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)	4,785	0	4,785	22,460	0	22,460		
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
10	State Deferred Taxes	263	0	263	1,235	0	1,235		
11	Timing Differences for Federal Taxes	4,521	0	4,521	21,225	0	21,225		
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
13	Federal Deferred Taxes	1,582	0	1,582	7,429	0	7,429		
14	Total Deferred Taxes (to C-1)	1,846	0	1,846	8,664	0	8,664		

Recap Schedules: C-1, C-2

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Lake Gibson Estates**  
**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				
Line No.	Beginning Year Balance	Amount Realized		Amortization		Ending Balance	Beginning Balance	Amount Realized		Amortization		Ending Balance
		Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.			Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	
1	<b>NONE</b>						<b>NONE</b>					



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

**Lake Gibson Estates**  
**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**

**Lake Gibson Estates**  
**Docket No. 060368-WS**  
Test Year Ending 12/31/05

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

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

---

**NONE**

Parent's Debt Information

Florida Public Service Commission

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

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

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

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

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

**Lake Gibson Estates**  
**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**

**Lake Gibson Estates**  
**Docket No. 060368-WS**  
Test Year Ending 12/31/05

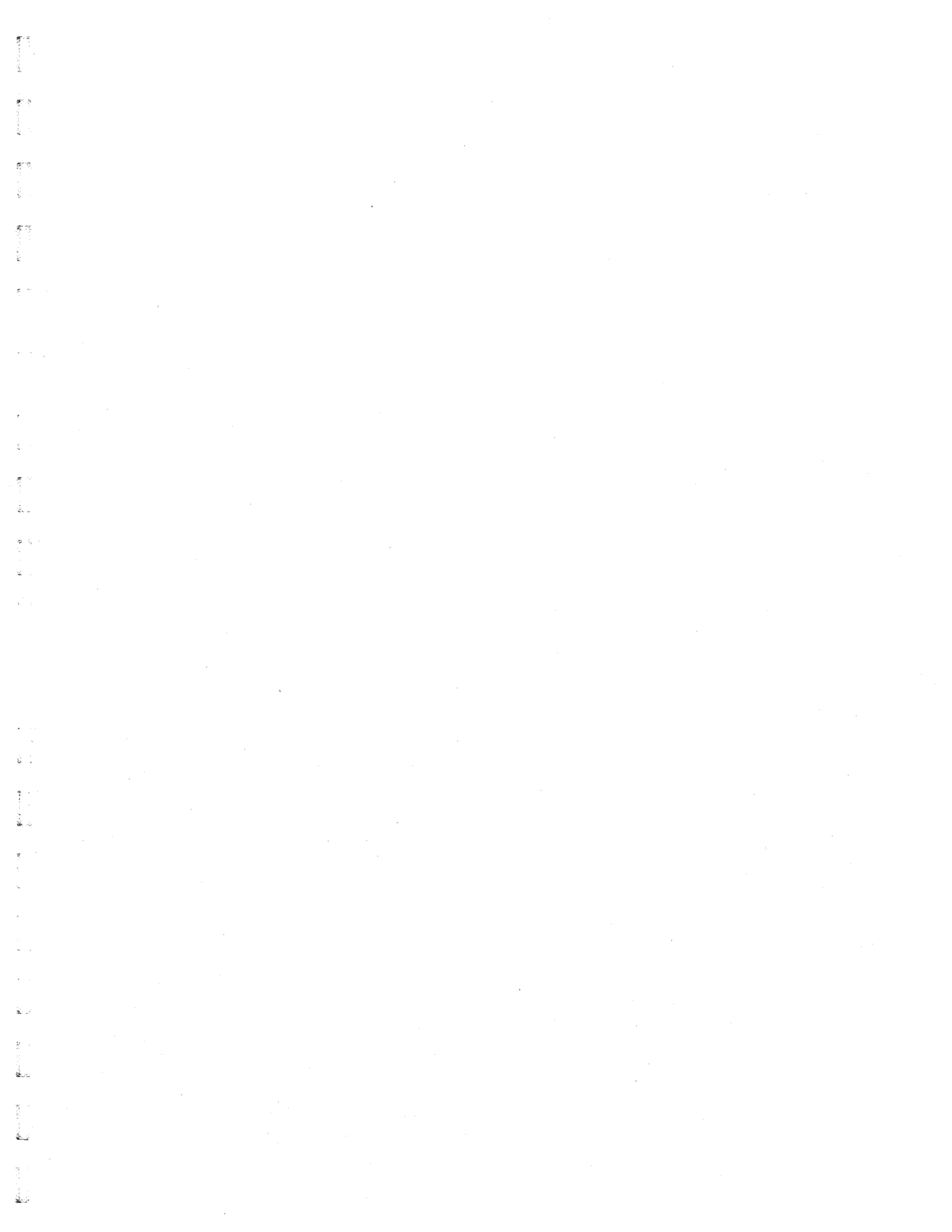
Schedule: C-10  
Page: 1 of 1  
Preparer: Jack Schreyer

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

---

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









**Lake Gibson Estates  
CAPITAL SCHEDULES**

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



**Schedule of Requested Cost of Capital**

13 Month Average balance

**Lake Gibson Estates****Docket No. 060368-WS**

Test Year Ending: 12/31/05

Historical [ X ] Projected [ ]

**Florida Public Service Commission**

Schedule: D-1

Page: 1 of 3

Preparer: Jack Schreyer

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis.

If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	113,463	35.26%	6.00%	2.12%	6,808	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	170,195	52.90%	10.12%	5.35%	17,224	D-2
5	Customer Deposits	5,255	1.63%	6.00%	0.10%	315	D-2
6	Accumulated Deferred Income Taxes	32,843	10.21%	0.00%	0.00%	0	D-2
7	Total	<u>321,755</u>	<u>100.00%</u>		<u>7.57%</u>	<u>24,347</u>	
<b>SEWER</b>							
8	Long-Term Debt	733,378	39.57%	6.00%	2.37%	44,003	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	1,100,067	59.36%	10.12%	6.01%	111,327	D-2
12	Customer Deposits	7,356	0.40%	6.00%	0.02%	441	D-2
13	Accumulated Deferred Income Taxes	12,458	0.67%	0.00%	0.00%	0	D-2
14	Total	<u>1,853,260</u>	<u>100.00%</u>		<u>8.41%</u>	<u>155,771</u>	

**Schedule of Requested Cost of Capital**

13 Month Average balance

**Lake Gibson Estates****Docket No. 060368-WS**

Test Year Ending: 12/31/06

Historical [ ] Projected [ X ]

**Florida Public Service Commission**

Schedule: D-1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1)	(2)	(3)	(4)	(5)	(6)		
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	113,828	34.14%	6.00%	2.05%	6,830	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	170,742	51.21%	10.12%	5.18%	17,279	D-2
5	Customer Deposits	5,255	1.58%	6.00%	0.09%	315	D-2
6	Accumulated Deferred Income Taxes	43,602	13.08%	0.00%	0.00%	0	D-2
7	Total	<u>333,426</u>	<u>100.00%</u>		<u>7.33%</u>	<u>24,424</u>	
<b>SEWER</b>							
8	Long-Term Debt	711,636	39.47%	6.00%	2.37%	42,698	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	1,067,454	59.20%	10.12%	5.99%	108,026	D-2
12	Customer Deposits	7,356	0.41%	6.00%	0.02%	441	D-2
13	Accumulated Deferred Income Taxes	16,539	0.92%	0.00%	0.00%	0	D-2
14	Total	<u>1,802,985</u>	<u>100.00%</u>		<u>8.38%</u>	<u>151,166</u>	

**Schedule of Requested Cost of Capital**

13 Month Average balance

**Lake Gibson Estates****Docket No. 060368-WS**

Test Year Ending: 12/31/07

Historical [ ] Projected [ X ]

**Florida Public Service Commission**

Schedule: D-1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>						
1	Long-Term Debt	136,092	34.17%	6.00%	2.05%	8,166 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	204,138	51.25%	10.12%	5.19%	20,659 D-2
5	Customer Deposits	5,255	1.32%	6.00%	0.08%	315 D-2
6	Accumulated Deferred Income Taxes	52,849	13.27%	0.00%	0.00%	0 D-2
7	Total	<u>398,333</u>	<u>100.00%</u>		<u>7.32%</u>	<u>29,140</u>
<b>SEWER</b>						
8	Long-Term Debt	729,807	39.41%	6.00%	2.36%	43,788 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	1,094,710	59.11%	10.12%	5.98%	110,785 D-2
12	Customer Deposits	7,356	0.40%	6.00%	0.02%	441 D-2
13	Accumulated Deferred Income Taxes	20,046	1.08%	0.00%	0.00%	0 D-2
14	Total	<u>1,851,920</u>	<u>100.00%</u>		<u>8.37%</u>	<u>155,014</u>

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

Florida Public Service Commission

13 Month Average Balance

Lake Gibson Estates

Docket No. 060368-WS

Test Year Ending: 12/31/05

Historical [ X ] Projected [ ]

Schedule: D-2

Page: 1 of 3

Preparer: Jack Schreyer

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

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

Line No.	Class of Capital	(1)	(2)	(3) (4) (5) Reconciliation Adjustments			(6)	(7)
		Average Test Year	Specific	(Explain)	Pro rata *	Reconciled To Requested Rate Base	Supporting Schedules	
<b>Water</b>								
1	Long-Term Debt		0		113,463	113,463		D-5
2	Short-Term Debt		0			0		D-4
3	Preferred Stock		0			0		D-3
4	Common Stock		283,658		(113,463)	170,195		
5	Customer Deposits		5,255			5,255		D-7
6	Accumulated Deferred Income Taxes		32,843			32,843		
7	Total		<u>321,755</u>		<u>0</u>	<u>321,755</u>		A-1
<b>Sewer</b>								
8	Long-Term Debt		0		733,378	733,378		D-5
9	Short-Term Debt		0			0		D-4
10	Preferred Stock		0			0		D-3
11	Common Stock		1,833,446		(733,378)	1,100,067		
12	Customer Deposits		7,356			7,356		
13	Accumulated Deferred Income Taxes		12,458			12,458		
14	Total		<u>1,853,260</u>		<u>0</u>	<u>1,853,260</u>		A-2

\* List corresponding adjustments to rate base below:

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

Recap Schedules: D-1

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

Florida Public Service Commission

13 Month Average Balance

Lake Gibson Estates

Docket No. 060368-WS

Test Year Ending: 12/31/06

Historical [ ] Projected [ X ]

Schedule: D-2

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) Reconciliation Adjustments		(5) Pro rata *	(6) Reconciled To Requested Rate Base	(7) Supporting Schedules
			Specific	(Explain)			
<b>Water</b>							
1	Long-Term Debt	113,828				113,828	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	170,742				170,742	
5	Customer Deposits	5,255				5,255	D-7
6	Accumulated Deferred Income Taxes	43,602				43,602	
7	<b>Total</b>	<u>333,426</u>			<u>0</u>	<u>333,426</u>	A-1
<b>Sewer</b>							
8	Long-Term Debt	711,636				711,636	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	1,067,454				1,067,454	
12	Customer Deposits	7,356				7,356	D-7
13	Accumulated Deferred Income Taxes	16,539				16,539	
14	<b>Total</b>	<u>1,802,985</u>			<u>0</u>	<u>1,802,985</u>	A-2

\* List corresponding adjustments to rate base below:

Recap Schedules: D-1

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

Florida Public Service Commission

13 Month Average Balance

**Lake Gibson Estates****Docket No. 060368-WS**

Test Year Ending: 12/31/07

Historical [ ] Projected [ X ]

Schedule: D-2

Page: 3 of 3

Preparer: Jack Schreyer

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

Line No.	(1) Class of Capital	(2) Average Test Year	(3) (4) (5) Reconciliation Adjustments			(6) To Requested Rate Base	(7) Supporting Schedules
			Specific	(Explain)	Pro rata *		
<b>Water</b>							
1	Long-Term Debt	136,092				136,092	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	204,138				204,138	
5	Customer Deposits	5,255				5,255	D-7
6	Accumulated Deferred Income Taxes	52,849				52,849	
7	<b>Total</b>	<u>398,333</u>			<u>0</u>	<u>398,333</u>	A-1
<b>Sewer</b>							
8	Long-Term Debt	729,807				729,807	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	1,094,710				1,094,710	
12	Customer Deposits	7,356				7,356	D-7
13	Accumulated Deferred Income Taxes	20,046				20,046	
14	<b>Total</b>	<u>1,851,920</u>			<u>0</u>	<u>1,851,920</u>	A-2

\* List corresponding adjustments to rate base below:

Recap Schedules: D-1



**Preferred Stock Outstanding**

**Florida Public Service Commission**

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

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

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

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

**Cost of Short-Term Debt**

**Florida Public Service Commission**

**Lake Gibson Estates**  
**Docket No. 060368-WS**

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

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

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

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

**Cost of Long-Term Debt**

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

**Florida Public Service Commission**

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

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

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

1

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

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

Florida Public Service Commission

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

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

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

**Cost of Variable Rate Long-Term Debt**

**Florida Public Service Commission**

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

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

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

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



## Schedule of Customer Deposits

## Florida Public Service Commission

Lake Gibson Estates

Schedule: D-7

Docket No. 060368-WS

Page: 1 of 1

Test Year Ending: 12/31/05

Preparer: Jack Schreyer

Utility [ X ] or Parent [ ]

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Jan-05	12,629	405	(895)	12,139
2	Feb-05	12,139	715	(465)	12,389
3	Mar-05	12,389	435	(395)	12,429
4	Apr-05	12,429	560	(235)	12,754
5	May-05	12,754	345	(330)	12,769
6	Jun-05	12,769	435	(460)	12,744
7	Jul-05	12,744	370	(530)	12,584
8	Aug-05	12,584	905	(445)	13,044
9	Sep-05	13,044	392	(680)	12,756
10	Oct-05	12,756	801	(930)	12,627
11	Nov-05	12,627	721	(513)	12,835
12	Dec-05	12,835	190	(761)	12,264
13	<b>Average</b>				<u>12,611</u>
14			<b>Water</b> Allocated at	42%	<u>5,255</u>
15			<b>Sewer</b> Allocated at	58%	<u>7,356</u>









## Lake Gibson Estates RATES SCHEDULES

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

## Rate Schedule - Sewer

## Florida Public Service Commission

## Lake Gibson Estates

## Docket No. 060368-WS

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

Water [ ] or Sewer [ X ]

Schedule: E-1s

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	<b>Residential</b>						
2	5/8" X 3/4"	-	26.73		26.81	143.21	102.38
3	3/4"	-	-		26.81	143.21	153.58
4	1"	-	-		26.81	143.21	255.96
5	1-1/2"	-	-		26.81	143.21	511.92
6	2"	-	-		26.81	143.21	819.07
7	3"	-	-		26.81	143.21	1,638.15
8	4"	-	-		26.81	143.21	2,559.60
9	6"	-	-		26.81	143.21	5,119.21
10	8"	-	-		26.81	143.21	8,190.74
11	10"	-	-		26.81	143.21	11,774.18
12	Gallage cap (gallons)	0	0		0	0	6,000
13	Gallage Charge, Capped Usage	-	-		-	-	8.75
14							
15	<b>Commerical</b>						
16	5/8" X 3/4"	26.20	26.73		26.81	143.21	102.38
17	3/4"	26.20	-		26.81	143.21	153.58
18	1"	26.20	-		26.81	143.21	255.96
19	1-1/2"	26.20	-		26.81	143.21	511.92
20	2"	26.20	-		26.81	143.21	819.07
21	3"	26.20	-		26.81	143.21	1,638.15
22	4"	26.20	-		26.81	143.21	2,559.60
23	6"	26.20	-		26.81	143.21	5,119.21
24	8"	26.20	-		26.81	143.21	8,190.74
25	10"	26.20	-		26.81	143.21	11,774.18
26	Gallage charge	-	-		-	-	10.50
27	<b>Multi-Family</b>						
28	5/8" X 3/4"	-	26.73		26.81	143.21	102.38
29	3/4"	-	-		26.81	143.21	153.58
30	1"	-	-		26.81	143.21	255.96
31	1-1/2"	-	-		26.81	143.21	511.92
32	2"	-	-		26.81	143.21	819.07
33	3"	-	-		26.81	143.21	1,638.15
34	4"	-	-		26.81	143.21	2,559.60
35	6"	-	-		26.81	143.21	5,119.21
36	8"	-	-		26.81	143.21	8,190.74
37	10"	-	-		26.81	143.21	11,774.18
38	Gallage charge	-	-		-	-	10.50
39	<b>Fiat Rate</b>						
40	Resid'l Wastwater Only (RWO)	26.20	26.73		26.81	143.21	215.00
41	Reuse per Sprinkler Head	-	-		-	-	-
42	Reuse Flate Rate	-	-		-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Gibson Estates  
Docket No. 060368-WS

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	<b>Residential</b>									
2	5/8" X 3/4"	9,644	61,733	Split Yr	65,264	7.05	67,990	NA	13.63	131,448
3	3/4"	0	0	Split Yr	0	-	0	NA	20.44	0
4	1"	36	425	Split Yr	244	7.05	254	NA	34.07	1,227
5	1-1/2"	0	0	Split Yr	0	-	0	NA	68.15	0
6	2"	0	0	Split Yr	0	-	0	NA	109.04	0
7	3"	0	0	Split Yr	0	-	0	NA	218.07	0
8	4"	0	0	Split Yr	0	-	0	NA	340.74	0
9	<b>Gallonge</b>									
10	Block 1	-	62,158	Split Yr	60,616	1.02	63,401	41,253	1.93	79,618
11	Block 2	-	-	Split Yr	0	-	0	20,905	2.42	50,590
12	Block 3	-	-	Split Yr	0	-	0	0	-	0
13	<b>Total Residential</b>	<u>9,680</u>	<u>62,158</u>		<u>126,123</u>		<u>131,645</u>	<u>62,158</u>		<u>262,883</u>
14	<b>Average Bill</b>				<u>13.03</u>		<u>13.60</u>			<u>27.16</u>
15	<b>Commerical</b>									
16	5/8" X 3/4"	84	454	Split Yr	568	7.05	592	NA	13.63	1,145
17	3/4"	0	0	Split Yr	0	-	0	NA	20.44	0
18	1"	36	868	Split Yr	244	7.05	254	NA	34.07	1,227
19	1-1/2"	12	69	Split Yr	81	7.05	85	NA	68.15	818
20	2"	12	1,813	Split Yr	81	7.05	85	NA	109.04	1,308
21	3"	0	0	Split Yr	0	-	0	NA	218.07	0
22	4"	0	0	Split Yr	0	-	0	NA	340.74	0
23										
24	<b>Gallonge</b>	-	3,204	Split Yr	3,126	1.02	3,268	0	1.93	6,184
25										
26										
27	<b>Total Commercial</b>	<u>144</u>	<u>3,204</u>		<u>4,101</u>		<u>4,283</u>	<u>0</u>		<u>10,681</u>
28	<b>Average Bill</b>				<u>28.48</u>		<u>29.75</u>			<u>74.18</u>
29	<b>Multi-Family</b>									
30	5/8" X 3/4"	0	0	Split Yr	0	-	0	NA	13.63	0
31	3/4"	0	0	Split Yr	0	-	0	NA	20.44	0
32	1"	0	0	Split Yr	0	-	0	NA	34.07	0
33	1-1/2"	0	0	Split Yr	0	-	0	NA	68.15	0
34	2"	0	0	Split Yr	0	-	0	NA	109.04	0
35	3"	0	0	Split Yr	0	-	0	NA	218.07	0
36	4"	0	0	Split Yr	0	-	0	NA	340.74	0
37										
38	<b>Gallonge</b>	-	0	Split Yr	0	-	0	0	1.93	0
39										
40										
41	<b>Total Multi- Family</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
42	<b>Average Bill</b>				<u>-</u>		<u>-</u>			<u>-</u>
43	<b>Fire Protection</b>									
44	2"	0	NA	Split Yr	0	-	0	NA	27.26	0
45	3"	0	NA	Split Yr	0	-	0	NA	54.52	0
46	4"	0	NA	Split Yr	0	-	0	NA	85.19	0
47	6"	0	NA	Split Yr	0	-	0	NA	170.37	0
48	8"	0	NA	Split Yr	0	-	0	NA	272.59	0
49	10"	0	NA	Split Yr	0	-	0	NA	391.85	0
50										
51										
52										
53	<b>Total Fire Protection</b>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
54	<b>Average Bill</b>				<u>-</u>		<u>-</u>			<u>-</u>
55	<b>Subtotal</b>				<u>130,224</u>		<u>135,928</u>			<u>273,564</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				3,365		3,365			5,139
59	<b>Total Revenue</b>				<u>133,589</u>		<u>139,293</u>			<u>278,703</u>
60	Booked Revenue				135,771					
61	Difference				(2,182) =	-1.6%				
62										
63										

## Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Gibson Estates  
 Docket No. 060368-WS  
 Schedule Period: 4/15/05 - 12/31/05

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

0  
 Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue
1	<b>Residential</b>				
2	5/8" X 3/4"	2,810	12,557	26.73	75,111
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	<i>Gallonge cap</i>				
10	<i>Capped Usage</i>	-	12,557	-	0
11	<i>Usage Above Cap</i>	-			
12					
13	<b>Total Residential</b>	<u>2,810</u>	<u>12,557</u>		<u>75,111</u>
14	<b>Average Bill</b>				<u>26.73</u>
15	<b>Commerical</b>				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	9	57	26.73	241
20	2"	9	1,366	26.73	241
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	<i>Gallonge</i>	-	1,423	-	0
25	<b>Total Commercial</b>	<u>18</u>	<u>1,423</u>		<u>481</u>
26	<b>Average Bill</b>				<u>26.73</u>
27	<b>Multi-Family</b>				
28	5/8" X 3/4"	0	0	26.73	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	<i>Gallonge</i>	-	0	-	0
37	<b>Total Multi-Family</b>	<u>0</u>	<u>0</u>		<u>0</u>
38	<b>Average Bill</b>				<u>-</u>
39	<b>Flat Rate</b>				
40	Res. Wastewater Only	9	NA	26.73	241
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	<b>Total Flat Rate - Other</b>				<u>241</u>
44	<b>Subtotal</b>				<u>75,833</u>

## Customer Monthly Billing Schedule

## Florida Public Service Commission

Lake Gibson Estates  
Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-3

Page: 1 of 1

Preparer: Jack Schreyer

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

**WATER**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1	Jan-05	803	14	0	0	0	817
2	Feb-05	798	14	0	0	0	812
3	Mar-05	796	14	0	0	0	810
4	Apr-05	803	14	0	0	0	817
5	May-05	801	14	0	0	0	815
6	Jun-05	799	14	0	0	0	813
7	Jul-05	809	14	0	0	0	823
8	Aug-05	791	14	0	0	0	805
9	Sep-05	791	14	0	0	0	805
10	Oct-05	800	14	0	0	0	814
11	Nov-05	797	13	0	0	0	810
12	Dec-05	797	13	0	0	0	810
13	Total Water	9,585	166	0	0	0	9,751

**SEWER**

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
14	Jan-05	310	4	0	0	0	314
15	Feb-05	309	4	0	0	0	313
16	Mar-05	307	4	0	0	0	311
17	Apr-05	311	4	0	0	0	315
18	May-05	309	4	0	0	0	313
19	Jun-05	309	4	0	0	0	313
20	Jul-05	309	4	0	0	0	313
21	Aug-05	310	4	0	0	0	314
22	Sep-05	310	4	0	0	0	314
23	Oct-05	313	4	0	0	0	317
24	Nov-05	313	3	0	0	0	316
25	Dec-05	316	3	0	0	0	319
26	Total Sewer	3,726	46	0	0	0	3,772

**Public Fire Hydrants Schedule**

**Florida Public Service Commission**

**Lake Gibson Estates**

Schedule: E-6

**Docket No. 060368-WS**

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [ X ] or Sewer [ ]

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

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

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



**Private Fire Protection Service**

**Florida Public Service Commission**

**Lake Gibson Estates**

Schedule: E-7

**Docket No. 060368-WS**

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

Water [ X ] or Sewer [ ]

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

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

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

## Service Availability Charges Schedule

## Florida Public Service Commission

## Lake Gibson Estates

Docket No. 060368-WS

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

Schedule: E-10

Page: 1 of 1

Preparer: Jack Schreyer

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

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

Guaranteed Revenues Received

Florida Public Service Commission

Lake Gibson Estates

Docket No. 060368-WS

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

Schedule: E-11

Page: 1 of 1

Preparer: Jack Schreyer

Water [ X ] or Sewer [ X ]

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

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

**Class A Utility Cost of Service Study**

**Florida Public Service Commission**

**Lake Gibson Estates**  
**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 class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

---

Line  
No.

---

**Not applicable; no industrial customers.**

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

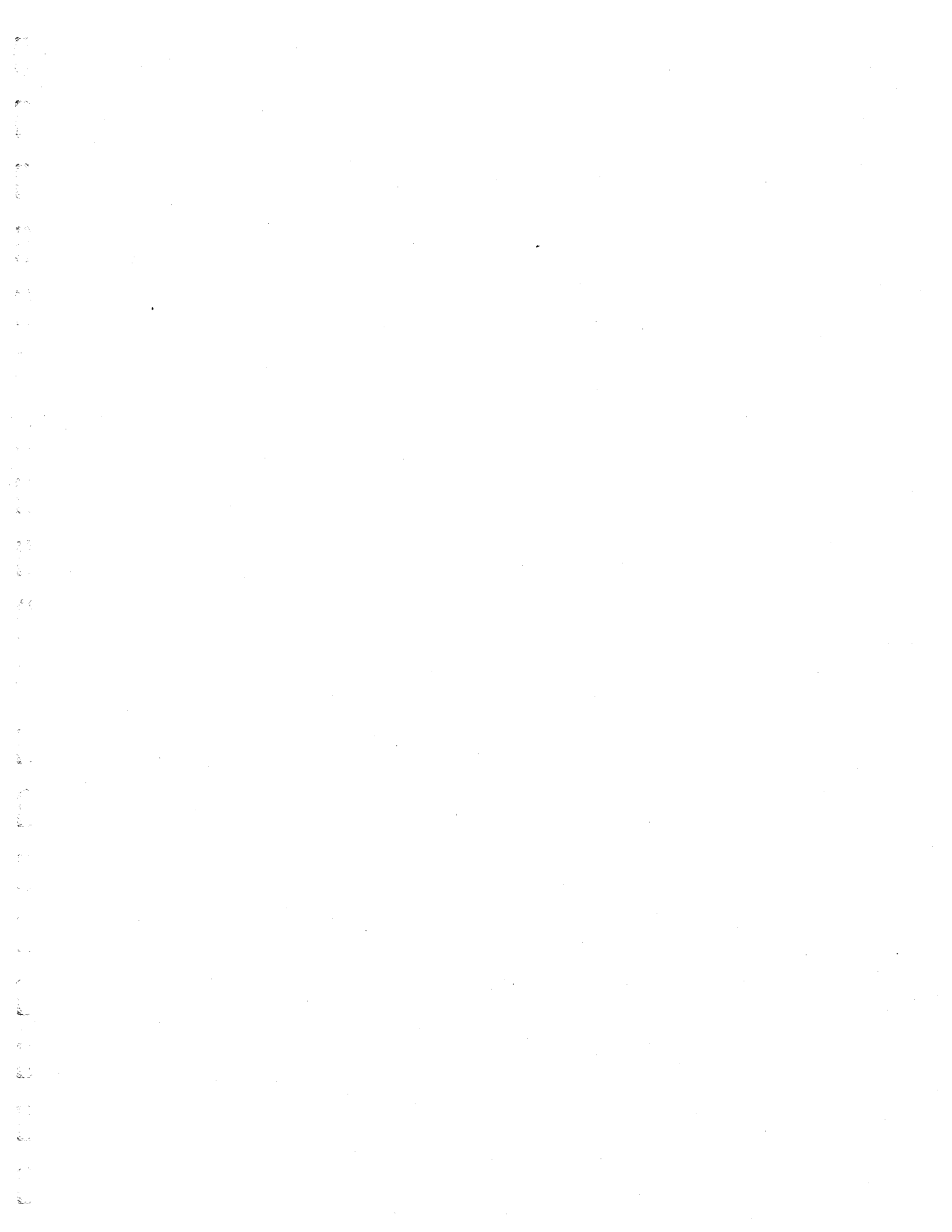
Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(consumption is in 1,000 gallons)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Year 2006 Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Consump.	Proj. Test Year 2006 Factor	Proj. Test Year 2006 Consump.	Present Rates	Proj. Test Year 2006 Revenue	Conserv. Gallons	Proposed Rates	Projected 2006 Rev. Req.
1	<b>Residential</b>											
2	5/8" X 3/4"	9,644	Note A	9,692	61,733	Note B	62,040	7.05	68,329		13.63	132,102
3	3/4"	0		0	0		0	-	0		20.44	0
4	1"	36		36	425		425	7.05	254		34.07	1,227
5	1-1/2"	0		0	0		0	-	0		68.15	0
6	2"	0		0	0		0	-	0		109.04	0
7	3"	0		0	0		0	-	0		218.07	0
8	4"	0		0	0		0	-	0		340.74	0
9	<b>Gallorage</b>											
10	Block 1	-		0	62,158		62,465	1.02	63,715	41,458	1.93	80,014
11	Block 2	-		0	0		0	-	0	21,007	2.42	50,838
12	Block 3	-		0	0		0	-	0	0	-	0
13	<b>Total Residential</b>	<u>9,680</u>		<u>9,728</u>	<u>62,158</u>		<u>62,465</u>		<u>132,297</u>	<u>62,465</u>		<u>264,180</u>
14												
15	<b>Commerical</b>											
16	5/8" X 3/4"	84		84	454		454	7.05	592		13.63	1,145
17	3/4"	0		0	0		0	-	0		20.44	0
18	1"	36		36	868		868	7.05	254		34.07	1,227
19	1-1/2"	12		12	69		69	7.05	85		68.15	818
20	2"	12		12	1,813		1,813	7.05	85		109.04	1,308
21	3"	0		0	0		0	-	0		218.07	0
22	4"	0		0	0		0	-	0		340.74	0
23												
24	<b>Gallorage</b>	-		0	3,204		3,204	1.02	3,268	3,204	1.93	6,184
25	<b>Total Commercial</b>	<u>144</u>		<u>144</u>	<u>0</u>		<u>3,204</u>		<u>4,283</u>	<u>3,204</u>		<u>10,681</u>
26												
27	<b>Multi-Family</b>											
28	5/8" X 3/4"	0		0	0		0	-	0		13.63	0
29	3/4"	0		0	0		0	-	0		20.44	0
30	1"	0		0	0		0	-	0		34.07	0
31	1-1/2"	0		0	0		0	-	0		68.15	0
32	2"	0		0	0		0	-	0		109.04	0
33	3"	0		0	0		0	-	0		218.07	0
34	4"	0		0	0		0	-	0		340.74	0
35												
36	<b>Gallorage</b>	-		0	0		0	-	0	0	1.93	0
37	<b>Total Multi-Family</b>	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38												
39	<b>Fire Protection</b>											
40	2"	0		0				-	0		27.26	0
41	3"	0		0				-	0		54.52	0
42	4"	0		0				-	0		85.19	0
43	6"	0		0				-	0		170.37	0
44	8"	0		0				-	0		272.59	0
45	10"	0		0				-	0		391.85	0
46	Per Hydrant	0		0				-	0			0
47	<b>Total Fire Protection</b>	<u>0</u>		<u>0</u>					<u>0</u>			<u>0</u>
48												
49	<b>Subtotals</b>	<u>9,824</u>		<u>9,872</u>	<u>62,158</u>		<u>65,669</u>		<u>136,580</u>	<u>65,669</u>		<u>274,861</u>
50	Misc. Service Charge								<u>3,365</u>			<u>5,139</u>
51	<b>Total Revenue</b>								<u>139,945</u>			<u>280,000</u>

Note A: Reflects projected customer growth for 2006

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

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74  
75  
76  
77  
78  
79  
80  
81  
82  
83  
84  
85  
86  
87  
88  
89  
90  
91  
92  
93  
94  
95  
96  
97  
98  
99  
100







**Lake Gibson Estates  
ENGINEERING SCHEDULES**

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

## Margin Reserve Calculations - Water &amp; Sewer

Florida Public Service Commission

## Lake Gibson Estates

## Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2007

Schedule: F-8

Page: 1 of 1

Preparer: John F. Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
<b>WATER</b>					
1	2001	799.5	851.5	853.7	
2	2002	805.5	848.3	849.4	
3	2003	813.0	849.3	845.2	
4	2004	816.5	845.0	841.0	
5	2005	810.5	832.0	836.8	
6	2006			832.5	-0.50%
7	2007			828.3	-0.51%
8	2008			824.1	-0.51%
9	2009			819.9	-0.51%
10	2010			815.6	-0.52% 5 yrs beyond 2005
11	2011			811.4	-0.52%
12	2012			807.2	-0.52% 5yrs beyond 2007
			X Coefficient(s)	(4.225)	
<b>SEWER</b>					
13	2001	290.5	294.5	301.1	
14	2002	307.5	315.0	309.3	
15	2003	311.0	322.0	317.6	
16	2004	314.5	326.3	325.8	
17	2005	317.5	330.0	334.0	
18	2006			342.2	2.46%
19	2007			350.5	2.40%
20	2008			358.7	2.35%
21	2009			366.9	2.29%
22	2010			375.1	2.24% 5 yrs beyond 2005
23	2011			383.4	2.19%
24	2012			391.6	2.15% 5yrs beyond 2007
			X Coefficient(s)	8.225	

## Equivalent Residential Connections - Water

## Florida Public Service Commission

Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year End: 12/31/2005

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

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	775	793	784.0	74,049	94.450	77,590	821.5	
2	2002	793	793	793.0	71,992	90.784	76,514	842.8	2.60%
3	2003	793	807	800.0	67,783	84.729	70,622	833.5	-1.10%
4	2004	807	802	804.5	68,677	85.366	73,366	859.4	3.11%
5	2005	802	797	799.5	62,299	77.922	65,583	841.6	-2.07%
Average Growth Through 5-Year Period (Col. 8)									0.61%

## Equivalent Residential Connections - Sewer

## Florida Public Service Commission

Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year End: 12/31/2005

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

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	271	304	287.5	15,958	55.506	16,259	292.9	
2	2002	304	304	304.0	17,409	57.266	17,811	311.0	6.18%
3	2003	304	310	307.0	17,189	55.990	17,591	314.2	1.02%
4	2004	310	311	310.5	18,088	58.254	19,149	328.7	4.63%
5	2005	311	316	313.5	17,012	54.265	18,972	349.6	6.36%
Average Growth Through 5-Year Period (Col. 8)									4.52%





**Lake Gibson Estates  
INTERIM RATE SCHEDULES**

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

## Schedule of Rate Base - Interim Rates

## Florida Public Service Commission

Lake Gibson Estates  
 Docket No. 060368-WS  
 Test Year End: 12/31/2005  
 Historical [ X ] Projected [ ]

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

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

Line No.	(1) Description	(2) Adjusted Balance 12/31/2005	(3) Adjustments Last Rate Case	(4) Interim Rate Base	(5) Supporting Schedule(s)
<b>WATER</b>					
1	Utility Plant in Service	631,736	0	631,736	A-1
2	Utility Land & Land Rights	27,521	0	27,521	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	(228,958)	0	(228,958)	A-1
6	Less: CIAC	(224,598)	0	(224,598)	A-1
7	Accumulated Amortization of CIAC	74,736	0	74,736	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	41,319	0	41,319	A-1
12	Total Rate Base	<u>321,755</u>	<u>0</u>	<u>321,755</u>	
<b>SEWER</b>					
13	Utility Plant in Service	2,431,842	0	2,431,842	A-2
14	Utility Land & Land Rights	13,256	0	13,256	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	(432,863)	0	(432,863)	A-2
18	Less: CIAC	(250,697)	0	(250,697)	A-2
19	Accumulated Amortization of CIAC	76,049	0	76,049	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	15,673	0	15,673	A-2
23	Total Rate Base	<u>1,853,260</u>	<u>0</u>	<u>1,853,260</u>	



**Schedule of Adjustments to Rate Base - Interim**

**Florida Public Service Commission**

**Lake Gibson Estates**

**Docket No. 060368-WS**

Test Year End: 12/31/2005

Historical  Projected

Water  Sewer

Schedule: G-3

Page: 1 of 1

Preparer: Jack Schreyer

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

---

Line

No.

---

**NONE**

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Description	Utility Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Supporting Schedules
<b>Water</b>						
1 Water Sales Revenues	130,224	0	130,224	106,525	236,749	B-4
2 Other Revenues	3,365	0	3,365	0	3,365	B-4
3 OPERATING REVENUES	<u>133,589</u>	<u>0</u>	<u>133,589</u>	<u>106,525</u>	<u>240,114</u>	
4 Operation & Maintenance	169,592	0	169,592	1,573	171,166	B-5
5 Depreciation, net of CIAC Amort.	12,241	0	12,241		12,241	B-13
6 Amortization	0	0	0		0	
7 Taxes Other Than Income	19,525	0	19,525	4,790	24,315	B-15
8 Provision for Income Taxes	(24,621)	0	(24,621)	34,368	9,748	C-1
9 OPERATING EXPENSES	<u>176,737</u>	<u>0</u>	<u>176,737</u>	<u>40,732</u>	<u>217,469</u>	
10 NET OPERATING INCOME	<u>(43,148)</u>	<u>0</u>	<u>(43,148)</u>	<u>65,793</u>	<u>22,645</u>	
11 RATE BASE	<u>321,755</u>	<u>0</u>	<u>321,755</u>		<u>321,755</u>	A-1
12 RATE OF RETURN	<u>-13.41%</u>				<u>7.04%</u>	
<b>Sewer</b>						
13 Sewer Sales Revenues	100,592	0	100,592	436,732	537,324	B-4
14 Other Revenues	0	0	0	0	0	B-4
15 OPERATING REVENUES	<u>100,592</u>	<u>0</u>	<u>100,592</u>	<u>436,732</u>	<u>537,324</u>	
16 Operation & Maintenance	166,338	0	166,338	6,450	172,788	B-6
17 Depreciation, net of CIAC Amort.	95,924	0	95,924		95,924	B-14
18 Amortization	0	0	0		0	
19 Taxes Other Than Income	41,197	0	41,197	19,640	60,837	B-15
20 Provision for Income Taxes	(75,361)	0	(75,361)	138,366	63,005	C-1
21 OPERATING EXPENSES	<u>228,098</u>	<u>0</u>	<u>228,098</u>	<u>164,455</u>	<u>392,554</u>	
22 NET OPERATING INCOME	<u>(127,506)</u>	<u>0</u>	<u>(127,506)</u>	<u>272,276</u>	<u>144,770</u>	
23 RATE BASE	<u>1,853,260</u>	<u>0</u>	<u>1,853,260</u>		<u>1,853,260</u>	A-2
24 RATE OF RETURN	<u>-6.88%</u>				<u>7.81%</u>	

## Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007			
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	106,525	436,732
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @	4.50% 4,794	19,653
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	133,589	100,592
9	Plus Required Revenue Adjustment	106,525	436,732
10	Rate Year Revenue at Proposed Rates	240,114	537,324
11			
12	Less Operating Expenses Before Income Taxes	(207,722)	(329,549)
13	Less Interest Expense	(7,123)	(44,444)
14	Taxable Income	25,269	163,331
15	Income Tax at Composite Rate of	38.58% 9,748	63,005
16	Less Income Tax at Present Rates	24,621	75,361
17			
18	Income Tax Adjustment	34,368	138,366

## Schedule of Requested Cost of Capital

## Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>WATER</b>							
1	Long-Term Debt	113,463	35.26%	6.00%	2.12%	6,808	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	170,195	52.90%	9.12%	4.82%	15,522	D-2
5	Customer Deposits	5,255	1.63%	6.00%	0.10%	315	D-2
6	Accumulated Deferred Income Taxes	32,843	10.21%	0.00%	0.00%	0	D-2
7	Total	<u>321,755</u>	<u>100.00%</u>		<u>7.04%</u>	<u>22,645</u>	
<b>SEWER</b>							
8	Long-Term Debt	733,378	39.57%	6.00%	2.37%	44,003	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	1,100,067	59.36%	9.12%	5.41%	100,326	D-2
12	Customer Deposits	7,356	0.40%	6.00%	0.02%	441	D-2
13	Accumulated Deferred Income Taxes	12,458	0.67%	0.00%	0.00%	0	D-2
14	Total	<u>1,853,260</u>	<u>100.00%</u>		<u>7.81%</u>	<u>144,770</u>	

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