

RECEIVED-FPSC

In re: Review of 2007 Electric Infrastructure Storm Hardening Plan filed pursuant to Rule 25-6.0342, F.A.C., submitted by Florida Public Utilities Company.

DOCKET NO. 070300-EI

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COMMISSION CLERK

In re: Petition for rate increase by Florida Public Utilities Company.

DOCKET NO. 070304-EI

DATED: FEBRUARY 20, 2008

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the original and one correct copy of the SUPPLEMENTAL TESTIMONY OF KATHY L. WELCH has been served by electronic and U. S. mail to Messer Law Firm, Norman H. Horton, Jr., Post Office Box 15579, Tallahassee, Florida 32317 on behalf of FLORIDA PUBLIC UTILITIES COMPANY and that a true copy thereof has been furnished to the following by electronic and U.S. mail this 20th day of February, 2008:

Florida Public Utilities Company  
Mr. John T. English  
P. O. Box 3395  
West Palm Beach FL 33402-3395

Office of Public Counsel  
Charles Beck  
c/o The Florida Legislature  
111 W. Madison St., Room 812  
Tallahassee FL 32399-1400

Beth Keating  
Akerman Law Firm  
106 East College Avenue, Suite 1200  
Tallahassee, FL 32301

AT&T Florida  
c/o Mr. Gregory Follensbee  
150 South Monroe Street, Suite 400  
Tallahassee, FL 32301-1561

CMP \_\_\_\_\_  
COM 4 Maria T. Browne, Davis Law Firm  
1919 Pennsylvania Ave., NW, Suite 200  
CTR 1 Washington, DC 20006

Susan S. Masterton/Sandra A. Khazraee  
Embarq Florida, Inc.  
1313 Blair Stone Rd.  
Tallahassee, FL 32301

ECR \_\_\_\_\_ Dave Konuch  
GCL \_\_\_\_\_ Florida Cable Telecommunications Association, Inc.  
246 E. 6th Avenue, Suite 100  
OPC \_\_\_\_\_ Tallahassee, FL 32303

RCA \_\_\_\_\_  
SCR \_\_\_\_\_  
SGA \_\_\_\_\_  
SEC \_\_\_\_\_  
OTH \_\_\_\_\_

Martha C. Brown  
MARTHA C. BROWN, Senior Attorney  
FLORIDA PUBLIC SERVICE COMMISSION  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850  
(850) 413-6187

DOCUMENT NUMBER-DATE

01325 FEB 20 08

FPSC-COMMISSION CLERK

DOCKET NO. 070304-EI: Petition for rate increase by Florida  
Public Utilities Company

WITNESS: Supplemental Testimony of Kathy L. Welch, Appearing On  
Behalf Of Staff

DATE FILED: February 20, 2008

DOCUMENT NUMBER-DATE  
01325 FEB 20 08  
REGISTRATION CLERK

1 SUPPLEMENTAL TESTIMONY OF KATHY L. WELCH

2 Q. Please state your name and business address.

3 A. My name is Kathy L. Welch and my business address is 3625 N.W. 82nd Ave.,  
4 Suite 400, Miami, Florida, 33166.

5  
6 Q. By whom are you presently employed and in what capacity?

7 A. I am employed by the Florida Public Service Commission as a Public Utilities  
8 Supervisor in the Division of Regulatory Compliance and Consumer Assistance.

9  
10 Q. How long have you been employed by the Commission?

11 A. I have been employed by the Florida Public Service Commission since June, 1979.

12  
13 Q. Have you filed testimony in this docket?

14 A. I have.

15  
16 Q. What is the purpose of your supplemental testimony today?

17 A. The purpose of my supplemental testimony is to address changes in the staff audit  
18 report of Florida Public Utilities Company (FPUC or Utility) which addresses the  
19 Utility's application for increase in electric rates, Audit Control Number 07-262-4-1. The  
20 audit report is filed with my earlier testimony and is identified as Exhibit KLW-2.

21  
22 Q. What changes need to be made to your direct testimony?

23 A. In its response to the audit, the utility provided invoices to support the invoices  
24 listed in Audit Finding No. 1. These are also found in Exhibits CMMR-1 and CMMR-3  
25 to the Rebuttal testimony filed by Cheryl Martin.

DOCUMENT NUMBER-DATE

01325 FEB 20 8

FILED-COMMISSION CLERK

1           In addition, based on Florida Public Utility Company's response to staff's  
2 eleventh set of interrogatories to Florida Public Utilities Company (No. 135), we are  
3 withdrawing Audit Finding No. 16. The utility has reduced regulated costs for the  
4 amounts in non-regulated payroll. The utility response showed that they made these  
5 reductions to expense directly to the division expense accounts instead of the clearing  
6 accounts. This methodology may create a difference in the allocated amounts to divisions  
7 because the utility is basing the amounts on direct payroll instead of an allocation, but  
8 does not have the material affect that we were concerned occurred in the finding. I have  
9 attached a copy of this Response to this testimony as Exhibit KLW-3.

10 Q.     Does that conclude your testimony?

11 A.     Yes.

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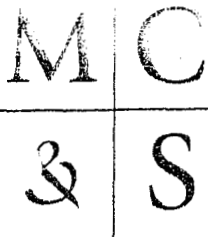
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*DOCKET NO. 070304-EI*: Petition for rate increase by Florida Public Utilities Company

*WITNESS*: **Direct Testimony Of Kathy L. Welch**, Appearing On Behalf Of Staff

*EXHIBIT K LW-3*: Company response to staff's eleventh set of interrogatories to Florida Public Utilities Company (No. 135)

DOCUMENT NUMBER-DATE  
01325 FEB 20 8  
FPSC-COMMISSION CLERK



MESSER CAPARELLO & SELF, P.A.

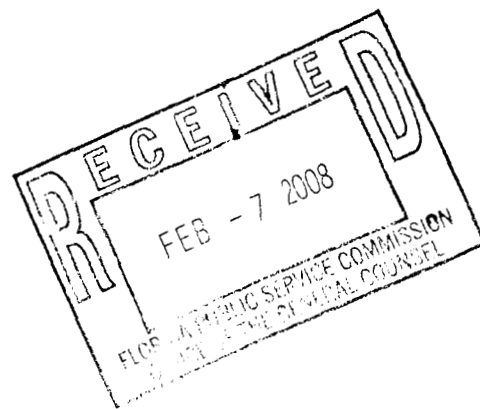
Attorneys At Law  
www.lawfla.com

Docket No. 070304-EI  
Exhibit KLW-3 (Page 1 of 71)  
Interrogatory No. 135

February 7, 2008

**VIA ELECTRONIC MAIL**

Ms. Ann Cole, Director  
Commission Clerk and Administrative Services  
Room 110, Easley Building  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0850



Re: Docket Nos. 070300-EI and 070304-EI

Dear Ms. Cole:

Enclosed for filing on behalf of Florida Public Utilities Company is an electronic version of Florida Public Utilities Company's Notice of Serving Responses to FPSC Staff's Eleventh Set of Interrogatories (No. 135) in the above referenced dockets.

Thank you for your assistance with this filing.

Sincerely yours,

Norman H. Horton, Jr.

NHH/amb  
Enclosure

cc: Ms. Cheryl M. Martin  
Parties of Record

DOCUMENT NUMBER - DATE

01325 FEB 20 08

FPSC-COMMISSION CLERK

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

FEB 11 2008  
FLORIDA PUBLIC SERVICE COMMISSION  
1900 GULF BLVD., SUITE 1000  
TALLAHASSEE, FL 32317

In re: Review of 2007 Electric Infrastructure )  
Storm Hardening Plan filed pursuant to )  
Rule 25-6.0342, F.A.C., submitted by Florida )  
Public Utilities Company )

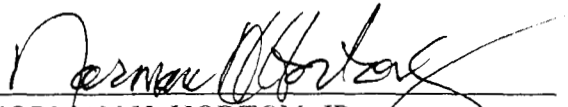
Docket No. 070300-EI

In re: Petition for rate increase by Florida )  
Public Utilities Company )

Docket No. 070304-EI  
Date filed: January 18, 2008

**FLORIDA PUBLIC UTILITIES COMPANY'S NOTICE  
OF SERVICE OF RESPONSES TO FPSC STAFF'S  
ELEVENTH SET OF INTERROGATORIES (NO. 135)**

Florida Public Utilities Company ("FPUC") by and through its undersigned counsel, hereby files and serves Notice that it has served its Responses to FPSC Staff's Eleventh Set of Interrogatories (No. 135) by hand delivery on Martha C. Brown, Esq., Office of General Counsel, Florida Public Service Commission, 2540 Shumard Oaks Blvd., Tallahassee, FL 32399-0850 on this 7<sup>th</sup> day of February, 2008.

  
NORMAN H. HORTON, JR.  
MESSER, CAPARELLO & SELF, P. A.  
Post Office Box 15579  
Tallahassee, FL 32317  
(850) 222-0720

Attorneys for Florida Public Utilities Company



**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that true and correct copies of the foregoing have been served by Hand Delivery(\*) and/or U. S. Mail this 7<sup>th</sup> day of February, 2008 upon the following:

Martha Brown, Esq.\*  
Katherine Fleming, Esq.  
Office of General Counsel  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

Patricia A. Christensen, Esq.  
Office of the Public Counsel  
c/o The Florida Legislature  
111 West Madison St., Room 812  
Tallahassee, FL 32399-1400

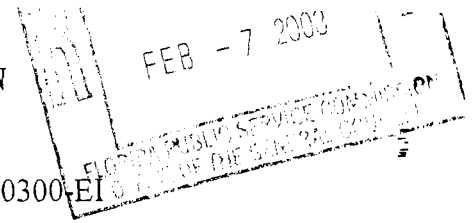
Jennifer S. Kay, Esq.  
Tracy W. Hatch, Esq.  
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Beth Keating, Esq.  
Akerman Law Firm  
106 East College Avenue, Suite 1200  
Tallahassee, FL 32301

Dave Konuch, Esq.  
Florida Telecommunications Cable  
Association, Inc.  
246 East 6th Avenue  
Tallahassee, FL 32303

  
NORMAN H. HORTON, JR.



**BEFORE THE PUBLIC SERVICE COMMISSION**

In re: Review of 2007 Electric Infrastructure )  
Storm Hardening Plan filed pursuant to )  
Rule 25-6.0342, F.A.C., submitted by Florida )  
Public Utilities Company )

Docket No.: 070300-EI

In re: Petition for rate increase by Florida )  
Public Utilities Company )

Docket No. 070304-EI

**FLORIDA PUBLIC UTILITIES COMPANY'S RESPONSES TO  
FPSC STAFF'S ELEVENTH SET OF INTERROGATORIES (NO. 135)**

COMES NOW, Florida Public Utilities Company ("FPUC") and in response to FPSC Staff's Eleventh Set of Interrogatories (No. 135) states as follows:

**INTERROGATORIES**

135. In your response to staff audit report in this docket dated December 27, 2007, please reconcile the support provided for the month of December, in Journal Entry 9, for all divisions to the Journal Entry 9 reductions in the following clearing accounts:

100.1840.9252

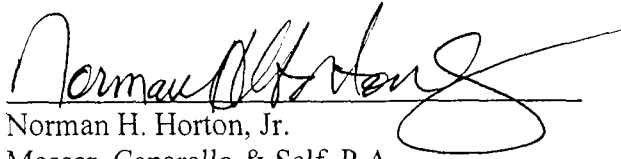
100.1840.9261

100.1840.9262

100.1840.9264

**FPUC'S RESPONSE:** See attached.

Respectfully submitted this 7<sup>th</sup> day of February, 2008.

A handwritten signature in black ink, appearing to read "Norman H. Horton, Jr.", written over a horizontal line.

Norman H. Horton, Jr.  
Messer, Caparello & Self, P.A.  
P.O. Box 15579  
Tallahassee, FL 32317  
(850) 222-0720

Attorneys for Florida Public Utilities Company

BEFORE THE PUBLIC SERVICE COMMISSION

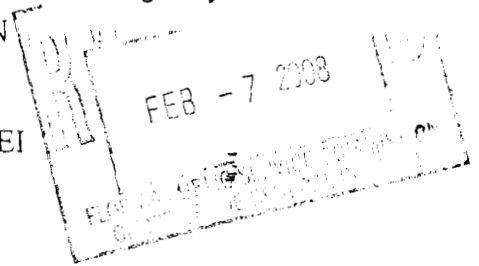
In re: Review of 2007 Electric Infrastructure Storm Hardening Plan filed pursuant to Rule 25-6.0342, F.A.C., submitted by Florida Public Utilities Company.

DOCKET NO. 070300-EI

In re: Petition for rate increase by Florida Public Utilities Company.

DOCKET NO. 070304-EI

DATED: February 6, 2008



FPUC'S RESPONSE TO STAFF'S ELEVENTH SET OF INTERROGATORIES TO  
FLORIDA PUBLIC UTILITIES COMPANY (NO. 135)

INTERROGATORIES

**135. In your response to the staff audit report in this docket dated December 27, 2007, please reconcile the support provided for the month of December, in Journal Entry 9, for all divisions, to the Journal Entry 9 reductions in the following clearing accounts:**

**100.1840.9252  
100.1840.9261  
100.1840.9262  
100.1840.9264**

The payroll journal entry is quite complex and the benefit allocations are done within multiple steps within the journal entry 9. The reason the amounts cannot be reconciled within the clearing accounts, is that some of the benefit allocation activity credits the division expense accounts directly and do not pass through the clearing accounts. We have provided the information necessary to reconcile this activity.

The first step completed within the journal entry 9 is the nonregulated allocation. The nonregulated amount is credited to the clearing account for the benefits expense and then charged to the appropriate nonregulated capital or expense account. The second step completed within the journal entry 9 is the regulated allocation. The regulated amount is credited directly to the regulated benefit expense account for the respective division and not the clearing account, and those amounts are being capitalized or charged to other accounts such as conservation.

We have provided the details necessary for the insurance to show how this entire process works for the month of December. We have also included for the month of December, the

journal entry 9 details and the general ledger details for all benefit types being allocated on the journal entry itself to reconcile the journal entry 9 reductions.

The reason the natural gas conservation adjustment to correct a payroll journal entry error would not impact this rate proceeding, is that the journal entry 9 would have credited a natural gas benefit expense account, and then debited the natural gas conservation accounts. It would not have hit the clearing account or any electric accounts. The amounts charged to electric are accurate.

We have attached the information necessary to reconcile the support to the reductions in the accounts for benefits being capitalized and charged to nonregulated operations along with information to determine how the theory of this journal entry works.

1. Exhibit 135.1 is a summary of December's activity by benefit type.
2. Exhibit 135.2 is a calculation of the insurance transactions in the detailed journal entry 9 that make up the amounts on Exhibit 135.1.
3. Exhibit 135.3 is the detailed journal entry 9 showing all of the benefits, and what gets charged to nonregulated accounts and regulated capital accounts.
4. Exhibit 135.4 is a calculation of the insurance transactions in the general ledger that show the entries from journal entry 9 in the various clearing accounts and divisional expense accounts which ultimately tie to Exhibit 135.1.
5. Exhibit 135.5 is the general ledger transactions for December for the insurance benefit, the clearing accounts and expense accounts.
6. Exhibit 135.6 is the general ledger transactions for December for the remaining benefits, the clearing accounts and expense accounts.
7. Exhibit 135.7 is an example of the allocation theory used for benefits.
8. Exhibit 135.8 is the correcting entry for conservation as a result of the payroll overhead error.

(Martin)

FPUC  
 ANALYSIS OF BENEFITS  
 TEST YEAR ENDED DECEMBER 31, 2006

PER DETAIL AUDIT RESPONSE  
 TOTAL ALL

|                                   |       | INSURANCE  | PENSION     | GROUP INS   | 401K     | TOTAL       |
|-----------------------------------|-------|------------|-------------|-------------|----------|-------------|
| DECEMBER                          | Ref.# | 20,234.00  | 31,628.00   | 49,772.00   | 1,015.00 | 102,649.00  |
| JE 9 -CLEARING ACCOUNT TO FLO-GAS | (A)   | (9,628.00) | (13,806.00) | (21,724.00) | (448.00) | (45,606.00) |
| -FLO-GAS CONSTR                   | (B)   | (821.00)   | (1,192.00)  | (1,875.00)  | (38.00)  | (3,926.00)  |
| JE 9 -REGULATED ACCOUNT           | (C)   | (9,785.00) | (16,630.00) | (26,173.00) | (529.00) | (53,117.00) |
|                                   |       | -          | -           | -           | -        | -           |

THE JE9 FOR THE REGULATED ACCOUNT REPRESENTS THE DIFFERENCE

NOTE: THE JE9 FROM THE CLEARING ACCOUNT GETS ALLOCATED TO FLO-GAS AND FLO-GAS CONSTR WHILE  
 THE JE9 FROM THE REGULATED ACCOUNT GETS ALLOCATED TO CONSTR, CONSERVATION, ETC.

Docket No. 070304-EI  
 Exhibit KLV-3 (Page 8 of 71)  
 Interrogatory No. 135

Exhibit 135.1  
 PSC 11<sup>th</sup> Interrogatory  
 Docket No. 070300-EI; 070304-EI  
 Witness: Martin

JE 9 Report

SAMPLE

Insurance U.B.

Clearing JE9

Σ(A) {  
1,750.00¢  
1,062.00¢  
5,935.00¢  
1,051.00¢  

---

Fl. Gas 9,823.00¢

Σ(B) {  
161.00¢  
150.00¢  
92.00¢  
423.00¢  

---

Fl. Gas Cont. 821.00¢

Σ(C) {  
3,651.00¢  
52.00¢  
555.00¢  
145.00¢  
1,814.00¢  
819.00¢  
21.00¢  
157.00¢  
654.00¢  
770.00¢  
55.00¢  
119.00¢  
975.00¢  
65.00¢  
185.00¢  

---

Reg. JE9 9,785.00¢

DATE: 01/08/2007  
 TIME: 16:40:05

WEST PALM BEACH  
 MONTH END JOURNAL ENTRY 9 FOR  
 DEC 2006

PAbc: 1  
 PYR480

| DIV<br>KEY | G/L ACCOUNT     | REFERENCE NO | TOTAL     | PAYROLL TAXES<br>0000 0000 0765 | INSURANCE<br>RATE .0271 | PENSIONS<br>RATE .0462 | GROUP INSUR.<br>RATE .0727 | 401K Match<br>.0015 | TOTAL APPLIED | LABOR<br>CHARGES |
|------------|-----------------|--------------|-----------|---------------------------------|-------------------------|------------------------|----------------------------|---------------------|---------------|------------------|
| 0010       | 100.1070.390    | 021958       | 692.00    | 43.00                           | 15.00                   | 26.00                  | 41.00                      | 1.00                | 126.00        | 566.00           |
| 0010       | 121.1070.376112 | 000003       | 1,419.00  | 89.00                           | 31.00                   | 54.00                  | 84.00                      | 2.00                | 260.00        | 1,159.00         |
| 0010       | 121.1070.376120 | 000003       | 21,749.00 | 1,359.00                        | 482.00                  | 821.00                 | 1,292.00                   | 27.00               | 3,981.00      | 17,768.00        |
| 0010       | 121.1070.376120 | 021817       | 866.00    | 54.00                           | 19.00                   | 33.00                  | 51.00                      | 1.00                | 158.00        | 708.00           |
| 0010       | 121.1070.376120 | 021827       | 515.00    | 32.00                           | 11.00                   | 19.00                  | 31.00                      | 1.00                | 94.00         | 421.00           |
| 0010       | 121.1070.376120 | 021845       | 455.00    | 28.00                           | 10.00                   | 17.00                  | 27.00                      | 1.00                | 83.00         | 372.00           |
| 0010       | 121.1070.376120 | 021896       | 1,373.00  | 86.00                           | 30.00                   | 52.00                  | 82.00                      | 2.00                | 252.00        | 1,121.00         |
| 0010       | 121.1070.376120 | 021897       | 1,159.00  | 72.00                           | 26.00                   | 44.00                  | 69.00                      | 1.00                | 212.00        | 947.00           |
| 0010       | 121.1070.376120 | 021903       | 2,132.00  | 133.00                          | 47.00                   | 80.00                  | 127.00                     | 3.00                | 390.00        | 1,742.00         |
| 0010       | 121.1070.376120 | 021909       | 157.00    | 10.00                           | 3.00                    | 6.00                   | 9.00                       |                     | 28.00         | 129.00           |
| 0010       | 121.1070.376120 | 021911       | 766.00    | 48.00                           | 17.00                   | 29.00                  | 45.00                      | 1.00                | 140.00        | 626.00           |
| 0010       | 121.1070.376120 | 021927       | 111.00    | 7.00                            | 2.00                    | 4.00                   | 7.00                       |                     | 20.00         | 91.00            |
| 0010       | 121.1070.376120 | 021930       | 134.00    | 8.00                            | 3.00                    | 5.00                   | 8.00                       |                     | 24.00         | 110.00           |
| 0010       | 121.1070.376120 | 021937       | 1,007.00  | 63.00                           | 22.00                   | 38.00                  | 60.00                      | 1.00                | 184.00        | 823.00           |
| 0010       | 121.1070.376120 | 021941       | 1,066.00  | 67.00                           | 24.00                   | 40.00                  | 63.00                      | 1.00                | 195.00        | 871.00           |
| 0010       | 121.1070.376120 | 021953       | 444.00    | 28.00                           | 10.00                   | 17.00                  | 26.00                      | 1.00                | 82.00         | 362.00           |
| 0010       | 121.1070.376120 | 021956       | 62.00     | 4.00                            | 1.00                    | 2.00                   | 4.00                       |                     | 11.00         | 51.00            |
| 0010       | 121.1070.376120 | 021967       | 211.00    | 13.00                           | 5.00                    | 8.00                   | 13.00                      |                     | 39.00         | 172.00           |
| 0010       | 121.1070.376140 | 000003       | 4,794.00  | 300.00                          | 106.00                  | 181.00                 | 285.00                     | 6.00                | 878.00        | 3,916.00         |
| 0010       | 121.1070.376140 | 021525       | 1,227.00  | 77.00                           | 27.00                   | 46.00                  | 73.00                      | 2.00                | 225.00        | 1,002.00         |
| 0010       | 121.1070.376140 | 021526       | 171.00    | 11.00                           | 4.00                    | 6.00                   | 10.00                      |                     | 31.00         | 140.00           |
| 0010       | 121.1070.376140 | 021699       | 1,132.00  | 71.00                           | 25.00                   | 43.00                  | 67.00                      | 1.00                | 207.00        | 925.00           |
| 0010       | 121.1070.376140 | 021827       | 71.00     | 4.00                            | 2.00                    | 3.00                   | 4.00                       |                     | 13.00         | 58.00            |
| 0010       | 121.1070.376140 | 021845       | 379.00    | 24.00                           | 8.00                    | 14.00                  | 23.00                      |                     | 69.00         | 310.00           |
| 0010       | 121.1070.376140 | 021903       | 7,503.00  | 469.00                          | 166.00                  | 283.00                 | 446.00                     | 9.00                | 1,373.00      | 6,130.00         |
| 0010       | 121.1070.376140 | 021926       | 709.00    | 44.00                           | 16.00                   | 27.00                  | 42.00                      | 1.00                | 130.00        | 579.00           |
| 0010       | 121.1070.376140 | 021934       | 2,147.00  | 134.00                          | 48.00                   | 81.00                  | 127.00                     | 3.00                | 393.00        | 1,754.00         |
| 0010       | 121.1070.376140 | 021950       | 1,416.00  | 89.00                           | 31.00                   | 53.00                  | 84.00                      | 2.00                | 259.00        | 1,157.00         |
| 0010       | 121.1070.376140 | 021954       | 124.00    | 8.00                            | 3.00                    | 5.00                   | 7.00                       |                     | 23.00         | 101.00           |
| 0010       | 121.1070.376140 | 028036       | 422.00    | 26.00                           | 9.00                    | 16.00                  | 25.00                      | 1.00                | 77.00         | 345.00           |
| 0010       | 121.1070.376160 | 021926       | 10,530.00 | 658.00                          | 233.00                  | 397.00                 | 625.00                     | 13.00               | 1,926.00      | 8,604.00         |
| 0010       | 121.1070.376220 | 000003       | 214.00    | 13.00                           | 5.00                    | 8.00                   | 13.00                      |                     | 39.00         | 175.00           |
| 0010       | 121.1070.376240 | 000003       | 826.00    | 52.00                           | 18.00                   | 31.00                  | 49.00                      | 1.00                | 151.00        | 675.00           |
| 0010       | 121.1070.376240 | 021934       | 3,721.00  | 233.00                          | 82.00                   | 140.00                 | 221.00                     | 5.00                | 681.00        | 3,040.00         |
| 0010       | 121.1070.376240 | 021940       | 194.00    | 12.00                           | 4.00                    | 7.00                   | 12.00                      |                     | 35.00         | 159.00           |
| 0010       | 121.1070.376240 | 021960       | 210.00    | 13.00                           | 5.00                    | 8.00                   | 12.00                      |                     | 38.00         | 172.00           |
| 0010       | 121.1070.376260 | 000003       | 399.00    | 25.00                           | 9.00                    | 15.00                  | 24.00                      |                     | 73.00         | 326.00           |
| 0010       | 121.1070.376260 | 021940       | 171.00    | 11.00                           | 4.00                    | 6.00                   | 10.00                      |                     | 31.00         | 140.00           |
| 0010       | 121.1070.380105 | 000003       | 899.00    | 56.00                           | 20.00                   | 34.00                  | 53.00                      | 1.00                | 164.00        | 735.00           |
| 0010       | 121.1070.380107 | 000003       | 64,740.00 | 4,046.00                        | 1,433.00                | 2,444.00               | 3,845.00                   | 79.00               | 11,847.00     | 52,893.00        |
| 0010       | 121.1070.380107 | 021956       | 62.00     | 4.00                            | 1.00                    | 2.00                   | 4.00                       |                     | 11.00         | 51.00            |
| 0010       | 121.1070.380112 | 000003       | 11,311.00 | 707.00                          | 250.00                  | 427.00                 | 672.00                     | 14.00               | 2,070.00      | 9,241.00         |
| 0010       | 121.1070.380112 | 021931       | 1,372.00  | 86.00                           | 30.00                   | 52.00                  | 81.00                      | 2.00                | 251.00        | 1,121.00         |
| 0010       | 121.1070.380120 | 000003       | 3,310.00  | 207.00                          | 73.00                   | 125.00                 | 197.00                     | 4.00                | 606.00        | 2,704.00         |
| 0010       | 121.1070.380120 | 021885       | 340.00    | 21.00                           | 8.00                    | 13.00                  | 20.00                      |                     | 62.00         | 278.00           |
| 0010       | 121.1070.380120 | 021945       | 670.00    | 42.00                           | 15.00                   | 25.00                  | 40.00                      | 1.00                | 123.00        | 547.00           |
| 0010       | 121.1070.380140 | 000003       | 244.00    | 15.00                           | 5.00                    | 9.00                   | 15.00                      |                     | 44.00         | 200.00           |
| 0010       | 121.1070.380140 | 021903       | 334.00    | 21.00                           | 7.00                    | 13.00                  | 20.00                      |                     | 61.00         | 273.00           |
| 0010       | 121.1070.382    | 000003       | 7,085.00  | 443.00                          | 157.00                  | 267.00                 | 421.00                     | 9.00                | 1,297.00      | 5,788.00         |
| 0010       | 121.1070.382    | 000004       | 76.00     | 5.00                            | 2.00                    | 3.00                   | 4.00                       |                     | 14.00         | 62.00            |
| 0010       | 121.1070.384    | 000002       | 15.00     | 1.00                            |                         | 1.00                   | 1.00                       |                     | 3.00          | 12.00            |
| 0010       | 121.1070.384    | 000003       | 2,931.00  | 183.00                          | 65.00                   | 111.00                 | 174.00                     | 4.00                | 537.00        | 2,394.00         |

Docket No. 070304-EI  
 Exhibit KLV-3 (Page 10 of 71)  
 Interrogatory No. 135

Exhibit 135.3  
 PSC 11<sup>th</sup> Interrogatory  
 Docket No. 070300-EI; 070304-EI  
 Witness: Martin



WEST PALM BEACH  
 MONTH END JOURNAL ENTRY 9 FOR  
 DEC 2006

| IV<br>EY   | G/L ACCOUNT     | REFERENCE NO | TOTAL      | PAYROLL TAXES<br>0000 0000 0765 | INSURANCE<br>RATE .0271 | PENSIONS<br>RATE .0462 | GROUP INSUR.<br>RATE .0727 | 401K Match<br>.0015 | TOTAL APPLIED | LABOR<br>CHARGES |
|--|-----------------|--------------|------------|---------------------------------|-------------------------|------------------------|----------------------------|---------------------|---------------|------------------|
| 0010   | 121.1070.384    | 000004       | 31.00      | 2.00                            | 1.00                    | 1.00                   | 2.00                       |                     | 6.00          | 25.00            |
| 0010   | 123.1070.376140 | 000004       | 557.00     | 35.00                           | 12.00                   | 21.00                  | 33.00                      | 1.00                | 102.00        | 455.00           |
| 0010   | 123.1070.380107 | 000003       | 418.00     | 26.00                           | 9.00                    | 16.00                  | 25.00                      | 1.00                | 77.00         | 341.00           |
| CONSTRUCTION TOTAL   |                 |              | 165,073.00 | 10,318.00                       | 3,651.00                | 6,229.00               | 9,805.00                   | 203.00              | 30,206.00     | 134,867.00       |
| 0030   | 121.1430.2      | 035966       | 330.00     | 21.00                           | 7.00                    | 12.00                  | 20.00                      |                     | 60.00         | 270.00           |
| OTHER A/R - MISCELLANEOUS DIXIE PLUMBING ON 11/24/06 THE ABOVE DAMAGED OUR 2.00IN PE SERIVCE AT  |                 |              |            |                                 |                         |                        |                            |                     |               |                  |
| 0030   | 121.1430.2      | 035969       | 42.00      | 3.00                            | 1.00                    | 2.00                   | 2.00                       |                     | 8.00          | 34.00            |
| OTHER A/R - MISCELLANEOUS DEEVAN INC ON 11/29/06 THE ABOVE DAMAGED OUR 1 1/4 MIAN @ 1025 US HWY  |                 |              |            |                                 |                         |                        |                            |                     |               |                  |
| 0030   | 121.1430.2      | 035974       | 42.00      | 3.00                            | 1.00                    | 2.00                   | 2.00                       |                     | 8.00          | 34.00            |
| OTHER A/R - MISCELLANEOUS BG GROUP ON 12/01/06 THE ABOVE DAMAGED OUR .50IN SCH LINE AT 117 W 14  |                 |              |            |                                 |                         |                        |                            |                     |               |                  |
| 0030   | 121.1430.2      | 035975       | 250.00     | 16.00                           | 6.00                    | 9.00                   | 15.00                      |                     | 46.00         | 204.00           |
| OTHER A/R - MISCELLANEOUS PRECAST WALL SYSTEMS ON 12/01/06 THE ABOVE DAMAGED OUR 1 1/4* PE SERV  |                 |              |            |                                 |                         |                        |                            |                     |               |                  |
| 0030   | 121.1430.2      | 035976       | 40.00      | 2.00                            | 1.00                    | 2.00                   | 2.00                       |                     | 7.00          | 33.00            |
| OTHER A/R - MISCELLANEOUS LEAFE CUSTOM POOLS ON 11/30/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE  |                 |              |            |                                 |                         |                        |                            |                     |               |                  |
| 0030   | 121.1430.2      | 035983       | 195.00     | 12.00                           | 4.00                    | 7.00                   | 12.00                      |                     | 35.00         | 160.00           |
| OTHER A/R - MISCELLANEOUS THE LAZARUS GROUP INC ON 12/06/06 THE ABOVE DAMAGED OUR .75IN PE SERV  |                 |              |            |                                 |                         |                        |                            |                     |               |                  |
| 0030   | 121.1430.2      | 035984       | 34.00      | 2.00                            | 1.00                    | 1.00                   | 2.00                       |                     | 6.00          | 28.00            |
| OTHER A/R - MISCELLANEOUS ARVIN L RIEGER ON 12/06/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE AT   |                 |              |            |                                 |                         |                        |                            |                     |               |                  |
| 0030   | 121.1430.2      | 035986       | 48.00      | 3.00                            | 1.00                    | 2.00                   | 3.00                       |                     | 9.00          | 39.00            |
| OTHER A/R - MISCELLANEOUS STEVEN TARGONSKI ON 12/09/06 THE ABOVE DAMAGED OUR .50IN PE SERVICE A  |                 |              |            |                                 |                         |                        |                            |                     |               |                  |
| 0030   | 121.1430.2      | 035988       | 67.00      | 4.00                            | 1.00                    | 3.00                   | 4.00                       |                     | 12.00         | 55.00            |
| OTHER A/R - MISCELLANEOUS COMPLETE POWER SOLUTIONS ON 12/11/06 THE ABOVE DAMAGED OUR .75IN SERV  |                 |              |            |                                 |                         |                        |                            |                     |               |                  |
| 0030   | 121.1430.2      | 035990       | 41.00      | 3.00                            | 1.00                    | 2.00                   | 2.00                       |                     | 8.00          | 33.00            |
| OTHER A/R - MISCELLANEOUS REAL LANDSCAPING ON 12/12/2006 THE ABOVE DAMAGED OUR 1/2' P.E. SERVIC  |                 |              |            |                                 |                         |                        |                            |                     |               |                  |
| 0030   | 121.1430.2      | 035991       | 62.00      | 4.00                            | 1.00                    | 2.00                   | 4.00                       |                     | 11.00         | 51.00            |
| OTHER A/R - MISCELLANEOUS NEW LEAF LANDSCAPING ON 12/12/06 THE ABOVE DAMAGED OUR .50IN STEEL SE  |                 |              |            |                                 |                         |                        |                            |                     |               |                  |
| 0030   | 121.1430.2      | 035994       | 41.00      | 3.00                            | 1.00                    | 2.00                   | 2.00                       |                     | 8.00          | 33.00            |
| OTHER A/R - MISCELLANEOUS DEE GRIFFIN EARTHWORKS ON 12/06/06 THE ABOVE DAMAGED OUR .75IN PE AT   |                 |              |            |                                 |                         |                        |                            |                     |               |                  |
| 0030   | 121.1430.2      | 035997       | 58.00      | 4.00                            | 1.00                    | 2.00                   | 3.00                       |                     | 10.00         | 48.00            |
| OTHER A/R - MISCELLANEOUS D'ALESSANDRO LANDSCAPE, INC. LANDSCAPE WORKERS DIGGING HIT AND DAMAGED |                 |              |            |                                 |                         |                        |                            |                     |               |                  |
| 0030   | 121.1430.2      | 036008       | 390.00     | 24.00                           | 9.00                    | 15.00                  | 23.00                      |                     | 71.00         | 319.00           |
| OTHER A/R - MISCELLANEOUS DANELLA CONSTRUCTION ON 12/19/06 THE ABOVE DAMAGED OUR 2.00 PE AT 360  |                 |              |            |                                 |                         |                        |                            |                     |               |                  |
| 0030   | 121.1430.2      | 036014       | 155.00     | 10.00                           | 3.00                    | 6.00                   | 9.00                       |                     | 28.00         | 127.00           |
| OTHER A/R - MISCELLANEOUS COBRA CONSTRUCTION, INC. COBRA CONSTRUCTION HIT 2'LINE SO#680331/ ADRE |                 |              |            |                                 |                         |                        |                            |                     |               |                  |
| 143 TOTAL  |                 |              | 1,795.00   | 114.00                          | 39.00                   | 69.00                  | 105.00                     |                     | 327.00        | 1,468.00         |
| 0040   | 121.1860.3      |              | 301.00     | 19.00                           | 7.00                    | 11.00                  | 18.00                      |                     | 55.00         | 246.00           |
| 0040   | 121.1860.31     | 008002       | 4,846.00   | 303.00                          | 107.00                  | 183.00                 | 288.00                     | 6.00                | 887.00        | 3,959.00         |
| 0040   | 121.1860.32     | 001004       | 9,087.00   | 568.00                          | 201.00                  | 343.00                 | 540.00                     | 11.00               | 1,663.00      | 7,424.00         |
| 0040   | 121.1860.32     | 003004       | 1,797.00   | 112.00                          | 40.00                   | 68.00                  | 107.00                     | 2.00                | 329.00        | 1,468.00         |
| 186 TOTAL  |                 |              | 16,031.00  | 1,002.00                        | 355.00                  | 605.00                 | 953.00                     | 19.00               | 2,934.00      | 13,097.00        |
| 0045   | 114.4010.907    | 061050       | 1,850.00   | 116.00                          | 41.00                   | 70.00                  | 110.00                     | 2.00                | 339.00        | 1,511.00         |
| 0045   | 114.4010.908    | 061050       | 541.00     | 34.00                           | 12.00                   | 20.00                  | 32.00                      | 1.00                | 99.00         | 442.00           |
| 0045   | 114.4010.908    | 061250       | 60.00      | 4.00                            | 1.00                    | 2.00                   | 4.00                       |                     | 11.00         | 49.00            |
| 0045   | 114.4010.908    | 061350       | 60.00      | 4.00                            | 1.00                    | 2.00                   | 4.00                       |                     | 11.00         | 49.00            |
| 0045   | 114.4010.908    | 061650       | 60.00      | 4.00                            | 1.00                    | 2.00                   | 4.00                       |                     | 11.00         | 49.00            |
| 0045   | 114.4010.910    | 061050       | 492.00     | 31.00                           | 11.00                   | 19.00                  | 29.00                      | 1.00                | 91.00         | 401.00           |

Docket No. 070304-EI  
 Exhibit KLV-3 (Page 11 of 71)  
 Interrogatory No. 135

WEST PALM BEACH  
 MONTH END JOURNAL ENTRY 9 FOR  
 DEC 2006

| JIV KEY               | G/L ACCOUNT   | REFERENCE NO | TOTAL     | PAYROLL TAXES<br>0000 0000 0765 | INSURANCE<br>RATE .0271 | PENSIONS<br>RATE .0462 | GROUP INSUR.<br>RATE .0727 | 401K Match<br>.0015 | TOTAL APPLIED | LABOR CHARGES |
|-----------------------|---------------|--------------|-----------|---------------------------------|-------------------------|------------------------|----------------------------|---------------------|---------------|---------------|
| 0045                  | 115.4010.907  | 061050       | 2,222.00  | 139.00                          | 49.00                   | 84.00                  | 132.00                     | 3.00                | 407.00        | 1,815.00      |
| 0045                  | 115.4010.908  | 061050       | 439.00    | 27.00                           | 10.00                   | 17.00                  | 26.00                      | 1.00                | 81.00         | 358.00        |
| 0045                  | 115.4010.908  | 061250       | 60.00     | 4.00                            | 1.00                    | 2.00                   | 4.00                       |                     | 11.00         | 49.00         |
| 0045                  | 115.4010.908  | 061350       | 131.00    | 8.00                            | 3.00                    | 5.00                   | 8.00                       |                     | 24.00         | 107.00        |
| 0045                  | 115.4010.908  | 061650       | 71.00     | 4.00                            | 2.00                    | 3.00                   | 4.00                       |                     | 13.00         | 58.00         |
| 0045                  | 115.4010.910  | 061050       | 619.00    | 39.00                           | 14.00                   | 23.00                  | 37.00                      | 1.00                | 114.00        | 505.00        |
| ELECTRIC CONSERVATION |               |              | 6,605.00  | 414.00                          | 146.00                  | 249.00                 | 394.00                     | 9.00                | 1,212.00      | 5,393.00      |
| 0050                  | 141.4160.21   |              | 64.00     | 4.00                            | 1.00                    | 2.00                   | 4.00                       |                     | 11.00         | 53.00         |
| 0050                  | 141.4160.28   |              | 2,620.00  | 164.00                          | 58.00                   | 99.00                  | 156.00                     | 3.00                | 480.00        | 2,140.00      |
| 0050                  | 141.4160.29   |              | 15,216.00 | 951.00                          | 337.00                  | 574.00                 | 904.00                     | 19.00               | 2,785.00      | 12,431.00     |
| 0050                  | 141.4160.33   |              | 12,111.00 | 757.00                          | 268.00                  | 457.00                 | 719.00                     | 15.00               | 2,216.00      | 9,895.00      |
| 0050                  | 141.4160.340  |              | 165.00    | 10.00                           | 4.00                    | 6.00                   | 10.00                      |                     | 30.00         | 135.00        |
| 0050                  | 141.4160.351  |              | 19,139.00 | 1,196.00                        | 424.00                  | 722.00                 | 1,137.00                   | 23.00               | 3,502.00      | 15,637.00     |
| 0050                  | 141.4160.353  |              | 2,328.00  | 145.00                          | 52.00                   | 88.00                  | 138.00                     | 3.00                | 426.00        | 1,902.00      |
| 0050                  | 141.4160.391  |              | 3,389.00  | 212.00                          | 75.00                   | 128.00                 | 201.00                     | 4.00                | 620.00        | 2,769.00      |
| 0050                  | 141.4160.43   |              | 289.00    | 18.00                           | 6.00                    | 11.00                  | 17.00                      |                     | 52.00         | 237.00        |
| 0050                  | 141.4160.52   |              | 19,081.00 | 1,193.00                        | 422.00                  | 720.00                 | 1,133.00                   | 23.00               | 3,491.00      | 15,590.00     |
| 0050                  | 141.4160.54   |              | 5,282.00  | 330.00                          | 117.00                  | 199.00                 | 314.00                     | 6.00                | 966.00        | 4,316.00      |
| 0050                  | 141.4160.6    |              | 2,139.00  | 134.00                          | 47.00                   | 81.00                  | 127.00                     | 3.00                | 392.00        | 1,747.00      |
| 0050                  | 143.4160.340  |              | 129.00    | 8.00                            | 3.00                    | 5.00                   | 8.00                       |                     | 24.00         | 105.00        |
| 416 TOTAL             |               |              | 81,952.00 | 5,122.00                        | 1,814.00                | 3,092.00               | 4,868.00                   | 99.00               | 14,995.00     | 66,957.00     |
| 0060                  | 945.4160.340  |              | 32.00     | 2.00                            |                         |                        |                            |                     | 2.00          | 30.00         |
| 0060                  | 946.4160.340  |              | 32.00     | 2.00                            |                         |                        |                            |                     | 2.00          | 30.00         |
| 0060                  | 991.1080.374  |              | 641.00    | 46.00                           |                         |                        |                            |                     | 46.00         | 595.00        |
| 0060                  | 991.1080.385  |              | 226.00    | 16.00                           |                         |                        |                            |                     | 16.00         | 210.00        |
| 0060                  | 991.1080.386  |              | 2,113.00  | 150.00                          |                         |                        |                            |                     | 150.00        | 1,963.00      |
| 0060                  | 991.1860.32   | 003004       | 179.00    | 13.00                           |                         |                        |                            |                     | 13.00         | 166.00        |
| 0060                  | 991.4010.800  |              | 595.00    | 42.00                           |                         |                        |                            |                     | 42.00         | 553.00        |
| 0060                  | 991.4010.8031 |              | 43,587.00 | 3,097.00                        |                         |                        |                            |                     | 3,097.00      | 40,490.00     |
| 0060                  | 991.4010.8031 | 030998       | 6,221.00  | 442.00                          |                         |                        |                            |                     | 442.00        | 5,779.00      |
| 0060                  | 991.4010.8032 |              | 98.00     | 7.00                            |                         |                        |                            |                     | 7.00          | 91.00         |
| 0060                  | 991.4010.8033 |              | 6,789.00  | 482.00                          |                         |                        |                            |                     | 482.00        | 6,307.00      |
| 0060                  | 991.4010.8034 |              | 1,657.00  | 118.00                          |                         |                        |                            |                     | 118.00        | 1,539.00      |
| 0060                  | 991.4010.870  |              | 3,184.00  | 226.00                          |                         |                        |                            |                     | 226.00        | 2,958.00      |
| 0060                  | 991.4010.874  |              | 357.00    | 25.00                           |                         |                        |                            |                     | 25.00         | 332.00        |
| 0060                  | 991.4010.878  |              | 10,359.00 | 736.00                          |                         |                        |                            |                     | 736.00        | 9,623.00      |
| 0060                  | 991.4010.8791 |              | 3,992.00  | 284.00                          |                         |                        |                            |                     | 284.00        | 3,708.00      |
| 0060                  | 991.4010.8792 |              | 872.00    | 62.00                           |                         |                        |                            |                     | 62.00         | 810.00        |
| 0060                  | 991.4010.8793 |              | 1,759.00  | 125.00                          |                         |                        |                            |                     | 125.00        | 1,634.00      |
| 0060                  | 991.4010.8801 |              | 251.00    | 18.00                           |                         |                        |                            |                     | 18.00         | 233.00        |
| 0060                  | 991.4010.8802 |              | 6,202.00  | 441.00                          |                         |                        |                            |                     | 441.00        | 5,761.00      |
| 0060                  | 991.4010.901  |              | 1,380.00  | 98.00                           |                         |                        |                            |                     | 98.00         | 1,282.00      |
| 0060                  | 991.4010.902  |              | 2,156.00  | 153.00                          |                         |                        |                            |                     | 153.00        | 2,003.00      |
| 0060                  | 991.4010.903  |              | 11,190.00 | 795.00                          |                         |                        |                            |                     | 795.00        | 10,395.00     |
| 0060                  | 991.4010.9031 |              | 298.00    | 21.00                           |                         |                        |                            |                     | 21.00         | 277.00        |
| 0060                  | 991.4010.905  |              | 202.00    | 14.00                           |                         |                        |                            |                     | 14.00         | 188.00        |
| 0060                  | 991.4010.911  |              | 991.00    | 70.00                           |                         |                        |                            |                     | 70.00         | 921.00        |
| 0060                  | 991.4010.912  |              | 16,686.00 | 1,186.00                        |                         |                        |                            |                     | 1,186.00      | 15,500.00     |

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 IME: 16:40:05

WEST PALM BEACH  
 MONTH END JOURNAL ENTRY 9 FOR  
 DEC 2006

PA. 4  
 PYR480

| IV<br>EY                   | G/L ACCOUNT   | REFERENCE NO | TOTAL      | PAYROLL TAXES<br>0000 0000 0765 | INSURANCE<br>RATE .0271 | PENSIONS<br>RATE .0462 | GROUP INSUR.<br>RATE .0727 | 401K Match<br>.0015 | TOTAL APPLIED | LABOR<br>CHARGES |
|----------------------------|---------------|--------------|------------|---------------------------------|-------------------------|------------------------|----------------------------|---------------------|---------------|------------------|
| 0060                       | 991.4010.916  |              | 12,933.00  | 919.00                          |                         |                        |                            |                     | 919.00        | 12,014.00        |
| 0060                       | 991.4010.930  |              | 143.00     | 10.00                           |                         |                        |                            |                     | 10.00         | 133.00           |
| 0060                       | 991.4020.8439 |              | 474.00     | 34.00                           |                         |                        |                            |                     | 34.00         | 440.00           |
| 0060                       | 991.4020.885  |              | 480.00     | 34.00                           |                         |                        |                            |                     | 34.00         | 446.00           |
| 0060                       | 991.4020.886  |              | 169.00     | 12.00                           |                         |                        |                            |                     | 12.00         | 157.00           |
| 0060                       | 991.4020.887  |              | 44.00      | 3.00                            |                         |                        |                            |                     | 3.00          | 41.00            |
| 0060                       | 991.4020.892  |              | 107.00     | 8.00                            |                         |                        |                            |                     | 8.00          | 99.00            |
| 0060                       | 991.4020.8931 |              | 591.00     | 42.00                           |                         |                        |                            |                     | 42.00         | 549.00           |
| 0060                       | 991.4020.896  |              | 15,481.00  | 1,100.00                        |                         |                        |                            |                     | 1,100.00      | 14,381.00        |
| 0060                       | 991.4020.898  |              | 4,208.00   | 299.00                          |                         |                        |                            |                     | 299.00        | 3,909.00         |
| 0060                       | 991.4020.935  |              | 68.00      | 5.00                            |                         |                        |                            |                     | 5.00          | 63.00            |
| 0060                       | 993.4010.800  |              | 149.00     | 11.00                           |                         |                        |                            |                     | 11.00         | 138.00           |
| 0060                       | 993.4010.878  |              | 206.00     | 15.00                           |                         |                        |                            |                     | 15.00         | 191.00           |
| 0060                       | 993.4010.911  |              | 165.00     | 12.00                           |                         |                        |                            |                     | 12.00         | 153.00           |
| 0060                       | 993.4010.912  |              | 154.00     | 11.00                           |                         |                        |                            |                     | 11.00         | 143.00           |
| 0060                       | 993.4020.8931 |              | 205.00     | 15.00                           |                         |                        |                            |                     | 15.00         | 190.00           |
| 0060                       | 995.4010.800  |              | 298.00     | 21.00                           |                         |                        |                            |                     | 21.00         | 277.00           |
| 0060                       | 995.4010.912  |              | 94.00      | 7.00                            |                         |                        |                            |                     | 7.00          | 87.00            |
| 0060                       | 996.4010.800  |              | 149.00     | 11.00                           |                         |                        |                            |                     | 11.00         | 138.00           |
| 0060                       | 996.4010.8032 |              | 128.00     | 9.00                            |                         |                        |                            |                     | 9.00          | 119.00           |
| 0060                       | 996.4010.8035 |              | 15.00      | 1.00                            |                         |                        |                            |                     | 1.00          | 14.00            |
| 0060                       | 996.4010.912  |              |            |                                 |                         |                        |                            |                     |               |                  |
| FLO GAS-GENERAL TOTAL      |               |              | 158,310.00 | 11,250.00                       | 3,985.00                | 6,794.00               | 10,691.00                  | 221.00              | 11,250.00     | 147,060.00       |
| 0062                       | 991.1070.374  | 000003       | 124.00     | 8.00                            | 3.00                    | 5.00                   | 7.00                       |                     | 23.00         | 101.00           |
| 0062                       | 991.1070.376  | 021793       | 1,298.00   | 81.00                           | 29.00                   | 49.00                  | 77.00                      | 2.00                | 238.00        | 1,060.00         |
| 0062                       | 991.1070.382  | 000003       | 268.00     | 17.00                           | 6.00                    | 10.00                  | 16.00                      |                     | 49.00         | 219.00           |
| 0062                       | 991.1070.384  | 000003       | 567.00     | 35.00                           | 13.00                   | 21.00                  | 34.00                      | 1.00                | 104.00        | 463.00           |
| 0062                       | 991.1070.385  | 000003       | 5,694.00   | 356.00                          | 126.00                  | 215.00                 | 338.00                     | 7.00                | 1,042.00      | 4,652.00         |
| 0062                       | 991.1070.386  | 000003       | 11,633.00  | 727.00                          | 258.00                  | 439.00                 | 691.00                     | 14.00               | 2,129.00      | 9,504.00         |
| 0062                       | 991.1070.394  | 000003       | 121.00     | 8.00                            | 3.00                    | 5.00                   | 7.00                       |                     | 23.00         | 98.00            |
| FLO GAS-CONSTRUCTION TOTAL |               |              | 19,705.00  | 1,232.00                        | 438.00                  | 744.00                 | 1,170.00                   | 24.00               | 3,608.00      | 16,097.00        |
| DIVISION TOTAL             |               |              | 449,471.00 | 29,452.00                       | 6,443.00                | 10,988.00              | 17,295.00                  | 354.00              | 64,532.00     | 384,939.00       |

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SANFORD  
 MONTH END JOURNAL ENTRY 9 FOR  
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PA. 5  
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| IV<br>KEY   | G/L ACCOUNT     | REFERENCE NO | TOTAL     | PAYROLL TAXES<br>0000 0000 0765 | INSURANCE<br>RATE .0326 | PENSIONS<br>RATE .0462 | GROUP INSUR.<br>RATE .0727 | 401K Match<br>.0015 | TOTAL APPLIED | LABOR<br>CHARGES |
|---|-----------------|--------------|-----------|---------------------------------|-------------------------|------------------------|----------------------------|---------------------|---------------|------------------|
| 0310  | 123.1070.376112 | 000003       | 1,828.00  | 114.00                          | 48.00                   | 69.00                  | 108.00                     | 2.00                | 341.00        | 1,487.00         |
| 0310  | 123.1070.376112 | 000008       | 78.00     | 5.00                            | 2.00                    | 3.00                   | 5.00                       |                     | 15.00         | 63.00            |
| 0310  | 123.1070.376112 | 021639       | 144.00    | 9.00                            | 4.00                    | 5.00                   | 9.00                       |                     | 27.00         | 117.00           |
| 0310  | 123.1070.376112 | 021921       | 1,353.00  | 84.00                           | 36.00                   | 51.00                  | 80.00                      | 2.00                | 253.00        | 1,100.00         |
| 0310  | 123.1070.376112 | 028022       | 27.00     | 2.00                            | 1.00                    | 1.00                   | 2.00                       |                     | 6.00          | 21.00            |
| 0310  | 123.1070.376112 | 028029       | 58.00     | 4.00                            | 2.00                    | 2.00                   | 3.00                       |                     | 11.00         | 47.00            |
| 0310  | 123.1070.376112 | 028032       | 90.00     | 6.00                            | 2.00                    | 3.00                   | 5.00                       |                     | 16.00         | 74.00            |
| 0310  | 123.1070.376120 | 000003       | 1,611.00  | 100.00                          | 43.00                   | 61.00                  | 95.00                      | 2.00                | 301.00        | 1,310.00         |
| 0310  | 123.1070.376120 | 000008       | 759.00    | 47.00                           | 20.00                   | 29.00                  | 45.00                      | 1.00                | 142.00        | 617.00           |
| 0310  | 123.1070.376120 | 021348       | 58.00     | 4.00                            | 2.00                    | 2.00                   | 3.00                       |                     | 11.00         | 47.00            |
| 0310  | 123.1070.376120 | 021597       | 58.00     | 4.00                            | 2.00                    | 2.00                   | 3.00                       |                     | 11.00         | 47.00            |
| 0310  | 123.1070.376120 | 021779       | 22.00     | 1.00                            | 1.00                    | 1.00                   | 1.00                       |                     | 4.00          | 18.00            |
| 0310  | 123.1070.376120 | 021921       | 934.00    | 58.00                           | 25.00                   | 35.00                  | 55.00                      | 1.00                | 174.00        | 760.00           |
| 0310  | 123.1070.376120 | 021932       | 115.00    | 7.00                            | 3.00                    | 4.00                   | 7.00                       |                     | 21.00         | 94.00            |
| 0310  | 123.1070.376120 | 021947       | 118.00    | 7.00                            | 3.00                    | 4.00                   | 7.00                       |                     | 21.00         | 97.00            |
| 0310  | 123.1070.376120 | 028033       | 27.00     | 2.00                            | 1.00                    | 1.00                   | 2.00                       |                     | 6.00          | 21.00            |
| 0310  | 123.1070.376120 | 028035       | 27.00     | 2.00                            | 1.00                    | 1.00                   | 2.00                       |                     | 6.00          | 21.00            |
| 0310  | 123.1070.376140 | 000003       | 158.00    | 10.00                           | 4.00                    | 5.00                   | 9.00                       |                     | 29.00         | 129.00           |
| 0310  | 123.1070.376140 | 000004       | 1,692.00  | 105.00                          | 45.00                   | 64.00                  | 100.00                     | 2.00                | 316.00        | 1,376.00         |
| 0310  | 123.1070.376140 | 021921       | 1,380.00  | 86.00                           | 37.00                   | 52.00                  | 82.00                      | 2.00                | 259.00        | 1,121.00         |
| 0310  | 123.1070.380105 | 000003       | 2,994.00  | 186.00                          | 79.00                   | 113.00                 | 177.00                     | 4.00                | 559.00        | 2,435.00         |
| 0310  | 123.1070.380105 | 000008       | 273.00    | 17.00                           | 7.00                    | 10.00                  | 16.00                      |                     | 50.00         | 223.00           |
| 0310  | 123.1070.380107 | 000003       | 7,660.00  | 477.00                          | 203.00                  | 288.00                 | 453.00                     | 9.00                | 1,430.00      | 6,230.00         |
| 0310  | 123.1070.380107 | 000004       | 920.00    | 57.00                           | 24.00                   | 35.00                  | 54.00                      | 1.00                | 171.00        | 749.00           |
| 0310  | 123.1070.380107 | 000008       | 4,630.00  | 288.00                          | 123.00                  | 174.00                 | 274.00                     | 6.00                | 865.00        | 3,765.00         |
| 0310  | 123.1070.380112 | 000003       | 179.00    | 11.00                           | 5.00                    | 7.00                   | 11.00                      |                     | 34.00         | 145.00           |
| 0310  | 123.1070.380120 | 021921       | 159.00    | 10.00                           | 4.00                    | 6.00                   | 9.00                       |                     | 29.00         | 130.00           |
| 0310  | 123.1070.382    | 000003       | 2,445.00  | 152.00                          | 65.00                   | 92.00                  | 145.00                     | 3.00                | 457.00        | 1,988.00         |
| 0310  | 123.1070.384    | 000003       | 994.00    | 62.00                           | 26.00                   | 37.00                  | 59.00                      | 1.00                | 185.00        | 809.00           |
| 0310  | 123.1070.385    | 000003       | 22.00     | 1.00                            | 1.00                    | 1.00                   | 1.00                       |                     | 4.00          | 18.00            |
| CONSTRUCTION TOTAL  |                 |              | 30,813.00 | 1,918.00                        | 819.00                  | 1,159.00               | 1,822.00                   | 36.00               | 5,754.00      | 25,059.00        |
| 0330  | 123.1430.2      | 035965       | 80.00     | 5.00                            | 2.00                    | 3.00                   | 5.00                       |                     | 15.00         | 65.00            |
| OTHER A/R - MISCELLANEOUS CHARLES CRIM CUT 1/2" PE SERVICE WHILE INSTALLING FENCE AT 311WILSON  |                 |              |           |                                 |                         |                        |                            |                     |               |                  |
| 0330  | 123.1430.2      | 035971       | 115.00    | 7.00                            | 3.00                    | 4.00                   | 7.00                       |                     | 21.00         | 94.00            |
| OTHER A/R - MISCELLANEOUS GLOBAL DEMOLITION & RECYCLING CONTRACTOR HIT 1/2" PE SERVICE CAP IN Y |                 |              |           |                                 |                         |                        |                            |                     |               |                  |
| 0330  | 123.1430.2      | 035980       | 422.00    | 26.00                           | 11.00                   | 16.00                  | 25.00                      | 1.00                | 79.00         | 343.00           |
| OTHER A/R - MISCELLANEOUS WHITE SITE DEVELOPMENT INC HIT 2" PE MAIN AT 1 RED CLEVELAND BLVD ON  |                 |              |           |                                 |                         |                        |                            |                     |               |                  |
| 0330  | 123.1430.2      | 035993       | 34.00     | 2.00                            | 1.00                    | 1.00                   | 2.00                       |                     | 6.00          | 28.00            |
| OTHER A/R - MISCELLANEOUS HUNGRY HOWIES REPLACED METER DAMAGED BY DELIVERY TRUCK AT 1101 N WOOD |                 |              |           |                                 |                         |                        |                            |                     |               |                  |
| 0330  | 123.1430.2      | 036010       | 41.00     | 3.00                            | 1.00                    | 2.00                   | 2.00                       |                     | 8.00          | 33.00            |
| OTHER A/R - MISCELLANEOUS CCR TOTAL TURF MANGEMENT INC REPAIRED 1/2" P E SERVICE DAMAGED BY CON |                 |              |           |                                 |                         |                        |                            |                     |               |                  |
| 0330  | 123.1430.2      | 036012       | 38.00     | 2.00                            | 1.00                    | 1.00                   | 2.00                       |                     | 6.00          | 32.00            |
| OTHER A/R - MISCELLANEOUS TRIPLE C HYDRO SEEDING HIT SERVICE AT 109 ASTERBROOKE DR, 12/27/06    |                 |              |           |                                 |                         |                        |                            |                     |               |                  |
| 0330  | 123.1430.2      | 036015       | 82.00     | 5.00                            | 2.00                    | 3.00                   | 3.00                       |                     | 15.00         | 67.00            |
| OTHER A/R - MISCELLANEOUS QUALITY BY DESIGN REPAIRED DAMAGED 1/2" P E SERVICE CUT BY LANDSCAPER |                 |              |           |                                 |                         |                        |                            |                     |               |                  |
| 143 TOTAL   |                 |              | 812.00    | 50.00                           | 21.00                   | 30.00                  | 48.00                      | 1.00                | 150.00        | 662.00           |
| 0340  | 123.1860.31     | 003000       | 2,076.00  | 129.00                          | 55.00                   | 78.00                  | 123.00                     | 3.00                | 388.00        | 1,688.00         |
| 0340  | 123.1860.31     | 004003       | 389.00    | 24.00                           | 10.00                   | 15.00                  | 23.00                      |                     | 72.00         | 317.00           |

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 Interrogatory No. 135

DATE: 01/08/2007  
TIME: 16:40:05

SANFORD  
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| DIV<br>KEY | G/L ACCOUNT   | REFERENCE NO | TOTAL     | PAYROLL TAXES<br>0000 0000 0765 | INSURANCE<br>RATE .0326 | PENSIONS<br>RATE .0462 | GROUP INSUR.<br>RATE .0727 | 401K Match<br>.0015 | TOTAL APPLIED | LABOR<br>CHARGES |
|------------|---------------|--------------|-----------|---------------------------------|-------------------------|------------------------|----------------------------|---------------------|---------------|------------------|
| 0340       | 123.1860.31   | 008002       | 1,891.00  | 118.00                          | 50.00                   | 71.00                  | 112.00                     | 2.00                | 353.00        | 1,538.00         |
| 0340       | 123.1860.32   | 001004       | 840.00    | 52.00                           | 22.00                   | 32.00                  | 50.00                      | 1.00                | 157.00        | 683.00           |
| 186 TOTAL  |               |              | 5,196.00  | 323.00                          | 137.00                  | 196.00                 | 308.00                     | 6.00                | 970.00        | 4,226.00         |
| 0350       | 141.4160.340  |              | 83.00     | 5.00                            | 2.00                    | 3.00                   | 5.00                       |                     | 15.00         | 68.00            |
| 0350       | 141.4160.6    |              | 32.00     | 2.00                            | 1.00                    | 1.00                   | 2.00                       |                     | 6.00          | 26.00            |
| 0350       | 143.4160.29   |              | 6,145.00  | 382.00                          | 163.00                  | 231.00                 | 363.00                     | 7.00                | 1,146.00      | 4,999.00         |
| 0350       | 143.4160.33   |              | 1,739.00  | 108.00                          | 46.00                   | 65.00                  | 103.00                     | 2.00                | 324.00        | 1,415.00         |
| 0350       | 143.4160.340  |              | 156.00    | 10.00                           | 4.00                    | 6.00                   | 9.00                       |                     | 29.00         | 127.00           |
| 0350       | 143.4160.351  |              | 5,157.00  | 321.00                          | 137.00                  | 194.00                 | 305.00                     | 6.00                | 963.00        | 4,194.00         |
| 0350       | 143.4160.353  |              | 4,003.00  | 249.00                          | 106.00                  | 150.00                 | 237.00                     | 5.00                | 747.00        | 3,256.00         |
| 0350       | 143.4160.391  |              | 1,694.00  | 105.00                          | 45.00                   | 64.00                  | 100.00                     | 2.00                | 316.00        | 1,378.00         |
| 0350       | 143.4160.43   |              | 332.00    | 21.00                           | 9.00                    | 12.00                  | 20.00                      |                     | 62.00         | 270.00           |
| 0350       | 143.4160.52   |              | 4,992.00  | 311.00                          | 132.00                  | 188.00                 | 295.00                     | 6.00                | 932.00        | 4,060.00         |
| 0350       | 143.4160.6    |              | 342.00    | 21.00                           | 9.00                    | 13.00                  | 20.00                      |                     | 63.00         | 279.00           |
| 416 TOTAL  |               |              | 24,675.00 | 1,535.00                        | 654.00                  | 927.00                 | 1,459.00                   | 28.00               | 4,603.00      | 20,072.00        |
| 0360       | 945.4160.340  |              | 16.00     | 1.00                            |                         |                        |                            |                     | 1.00          | 15.00            |
| 0360       | 946.4160.340  |              | 16.00     | 1.00                            |                         |                        |                            |                     | 1.00          | 15.00            |
| 0360       | 946.4160.351  |              | 267.00    | 19.00                           |                         |                        |                            |                     | 19.00         | 248.00           |
| 0360       | 946.4160.391  |              | 89.00     | 6.00                            |                         |                        |                            |                     | 6.00          | 83.00            |
| 0360       | 991.4010.901  |              | 55.00     | 4.00                            |                         |                        |                            |                     | 4.00          | 51.00            |
| 0360       | 991.4010.903  |              | 83.00     | 6.00                            |                         |                        |                            |                     | 6.00          | 77.00            |
| 0360       | 993.1080.385  |              | 65.00     | 5.00                            |                         |                        |                            |                     | 5.00          | 60.00            |
| 0360       | 993.1080.386  |              | 96.00     | 7.00                            |                         |                        |                            |                     | 7.00          | 89.00            |
| 0360       | 993.4010.8031 |              | 20,677.00 | 1,469.00                        |                         |                        |                            |                     | 1,469.00      | 19,208.00        |
| 0360       | 993.4010.8031 | 030998       | 339.00    | 24.00                           |                         |                        |                            |                     | 24.00         | 315.00           |
| 0360       | 993.4010.8032 |              | 55.00     | 4.00                            |                         |                        |                            |                     | 4.00          | 51.00            |
| 0360       | 993.4010.8033 |              | 1,076.00  | 76.00                           |                         |                        |                            |                     | 76.00         | 1,000.00         |
| 0360       | 993.4010.8036 |              | 3,139.00  | 223.00                          |                         |                        |                            |                     | 223.00        | 2,916.00         |
| 0360       | 993.4010.870  |              | 2,841.00  | 202.00                          |                         |                        |                            |                     | 202.00        | 2,639.00         |
| 0360       | 993.4010.874  |              | 468.00    | 33.00                           |                         |                        |                            |                     | 33.00         | 435.00           |
| 0360       | 993.4010.878  |              | 5,785.00  | 411.00                          |                         |                        |                            |                     | 411.00        | 5,374.00         |
| 0360       | 993.4010.8791 |              | 1,227.00  | 87.00                           |                         |                        |                            |                     | 87.00         | 1,140.00         |
| 0360       | 993.4010.8792 |              | 178.00    | 13.00                           |                         |                        |                            |                     | 13.00         | 165.00           |
| 0360       | 993.4010.8793 |              | 1,020.00  | 72.00                           |                         |                        |                            |                     | 72.00         | 948.00           |
| 0360       | 993.4010.8802 |              | 1,212.00  | 86.00                           |                         |                        |                            |                     | 86.00         | 1,126.00         |
| 0360       | 993.4010.901  |              | 831.00    | 59.00                           |                         |                        |                            |                     | 59.00         | 772.00           |
| 0360       | 993.4010.902  |              | 3,096.00  | 220.00                          |                         |                        |                            |                     | 220.00        | 2,876.00         |
| 0360       | 993.4010.903  |              | 4,378.00  | 311.00                          |                         |                        |                            |                     | 311.00        | 4,067.00         |
| 0360       | 993.4010.911  |              | 3,119.00  | 222.00                          |                         |                        |                            |                     | 222.00        | 2,897.00         |
| 0360       | 993.4010.912  |              | 6,662.00  | 473.00                          |                         |                        |                            |                     | 473.00        | 6,189.00         |
| 0360       | 993.4010.916  |              | 1,386.00  | 98.00                           |                         |                        |                            |                     | 98.00         | 1,288.00         |
| 0360       | 993.4020.8439 |              | 59.00     | 4.00                            |                         |                        |                            |                     | 4.00          | 55.00            |
| 0360       | 993.4020.885  |              | 1,834.00  | 130.00                          |                         |                        |                            |                     | 130.00        | 1,704.00         |
| 0360       | 993.4020.892  |              | 202.00    | 14.00                           |                         |                        |                            |                     | 14.00         | 188.00           |
| 0360       | 993.4020.896  |              | 71.00     | 5.00                            |                         |                        |                            |                     | 5.00          | 66.00            |
| 0360       | 993.4020.898  |              | 2,350.00  | 167.00                          |                         |                        |                            |                     | 167.00        | 2,183.00         |
| 0360       | 996.4010.870  |              | 420.00    | 30.00                           |                         |                        |                            |                     | 30.00         | 390.00           |
| 0360       | 996.4010.8791 |              | 30.00     | 2.00                            |                         |                        |                            |                     | 2.00          | 28.00            |

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| DIV<br>KEY                 | G/L ACCOUNT   | REFERENCE NO | TOTAL      | PAYROLL TAXES<br>0000 0000 0765 | INSURANCE<br>RATE .0326 | PENSIONS<br>RATE .0462 | GROUP INSUR.<br>RATE .0727 | 401K Match<br>.0015 | TOTAL APPLIED | LABOR<br>CHARGES |
|----------------------------|---------------|--------------|------------|---------------------------------|-------------------------|------------------------|----------------------------|---------------------|---------------|------------------|
| 0360                       | 996.4010.8793 |              | 89.00      | 6.00                            |                         |                        |                            |                     | 6.00          | 83.00            |
| 0360                       | 996.4010.901  |              | 345.00     | 25.00                           |                         |                        |                            |                     | 25.00         | 320.00           |
| 0360                       | 996.4010.911  |              | 345.00     | 25.00                           |                         |                        |                            |                     | 25.00         | 320.00           |
| 0360                       | 996.4010.916  |              | 279.00     | 20.00                           |                         |                        |                            |                     | 20.00         | 259.00           |
| 0360                       | 996.4020.885  |              | 60.00      | 4.00                            |                         |                        |                            |                     | 4.00          | 56.00            |
| 0360                       | 996.4020.898  |              | 178.00     | 13.00                           |                         |                        |                            |                     | 13.00         | 165.00           |
| FLO GAS-GENERAL TOTAL      |               |              | 64,438.00  | 4,577.00                        | 1,951.00                | 2,766.00               | 4,352.00                   | 90.00               | (A) 4,577.00  | 59,861.00        |
| 0362                       | 993.1070.313  | 000003       | 98.00      | 6.00                            | 3.00                    | 4.00                   | 6.00                       |                     | 19.00         | 79.00            |
| 0362                       | 993.1070.376  | 021669       | 115.00     | 7.00                            | 3.00                    | 4.00                   | 7.00                       |                     | 21.00         | 94.00            |
| 0362                       | 993.1070.382  | 000003       | 202.00     | 13.00                           | 5.00                    | 8.00                   | 12.00                      |                     | 38.00         | 164.00           |
| 0362                       | 993.1070.384  | 000003       | 75.00      | 5.00                            | 2.00                    | 3.00                   | 4.00                       |                     | 14.00         | 61.00            |
| 0362                       | 993.1070.385  | 000003       | 1,177.00   | 73.00                           | 31.00                   | 44.00                  | 70.00                      | 1.00                | 219.00        | 958.00           |
| 0362                       | 993.1070.385  | 000004       | 187.00     | 12.00                           | 5.00                    | 7.00                   | 11.00                      |                     | 35.00         | 152.00           |
| 0362                       | 993.1070.386  | 000003       | 546.00     | 34.00                           | 14.00                   | 21.00                  | 32.00                      | 1.00                | 102.00        | 444.00           |
| 0362                       | 996.1070.376  | 021319       | 388.00     | 24.00                           | 10.00                   | 15.00                  | 23.00                      |                     | 72.00         | 316.00           |
| 0362                       | 996.1070.382  | 000003       | 135.00     | 8.00                            | 4.00                    | 5.00                   | 8.00                       |                     | 25.00         | 110.00           |
| 0362                       | 996.1070.384  | 000003       | 17.00      | 1.00                            |                         | 1.00                   | 1.00                       |                     | 3.00          | 14.00            |
| 0362                       | 996.1070.385  | 000003       | 567.00     | 35.00                           | 15.00                   | 21.00                  | 34.00                      | 1.00                | 106.00        | 461.00           |
| FLO GAS-CONSTRUCTION TOTAL |               |              | 3,507.00   | 218.00                          | 92.00                   | 133.00                 | 208.00                     | 3.00                | (B) 654.00    | 2,853.00         |
| DIVISION TOTAL             |               |              | 129,441.00 | 8,621.00                        | 1,723.00                | 2,445.00               | 3,845.00                   | 74.00               | 16,708.00     | 112,733.00       |

MARIANNA  
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| DEPT   | KEY           | G/L ACCOUNT | REFERENCE NO | TOTAL     | PAYROLL TAXES<br>0000 0000 0765 | INSURANCE<br>RATE .0194 | PENSIONS<br>RATE .0462 | GROUP INSUR.<br>RATE .0727 | 401K Match<br>.0015 | TOTAL APPLIED | LABOR<br>CHARGES |  |
|--|---------------|-------------|--------------|-----------|---------------------------------|-------------------------|------------------------|----------------------------|---------------------|---------------|------------------|--|
| 0410   | 114.1070.3646 | 000002      |              | 3,208.00  | 202.00                          | 51.00                   | 122.00                 | 192.00                     | 4.00                | 571.00        | 2,637.00         |  |
| 0410   | 114.1070.3646 | 021925      |              | 1,808.00  | 114.00                          | 29.00                   | 69.00                  | 108.00                     | 2.00                | 322.00        | 1,486.00         |  |
| 0410   | 114.1070.3646 | 035843      |              | 229.00    | 14.00                           | 4.00                    | 9.00                   | 14.00                      |                     | 41.00         | 188.00           |  |
| 0410   | 114.1070.3646 | 035859      |              | 442.00    | 28.00                           | 7.00                    | 17.00                  | 26.00                      | 1.00                | 79.00         | 363.00           |  |
| 0410   | 114.1070.3646 | 035893      |              | 421.00    | 26.00                           | 7.00                    | 16.00                  | 25.00                      | 1.00                | 75.00         | 346.00           |  |
| 0410   | 114.1070.3646 | 035945      |              | 1,020.00  | 64.00                           | 16.00                   | 39.00                  | 61.00                      | 1.00                | 181.00        | 839.00           |  |
| 0410   | 114.1070.3646 | 035968      |              | 243.00    | 15.00                           | 4.00                    | 9.00                   | 15.00                      |                     | 43.00         | 200.00           |  |
| 0410   | 114.1070.3646 | 035982      |              | 425.00    | 27.00                           | 7.00                    | 16.00                  | 25.00                      | 1.00                | 76.00         | 349.00           |  |
| 0410   | 114.1070.3646 | 035985      |              | 68.00     | 4.00                            | 1.00                    | 3.00                   | 4.00                       |                     | 12.00         | 56.00            |  |
| 0410   | 114.1070.3646 | 036006      |              | 83.00     | 5.00                            | 1.00                    | 3.00                   | 5.00                       |                     | 14.00         | 69.00            |  |
| 0410   | 114.1070.3646 | 036013      |              | 83.00     | 5.00                            | 1.00                    | 3.00                   | 5.00                       |                     | 14.00         | 69.00            |  |
| 0410   | 114.1070.3647 | 000002      |              | 931.00    | 59.00                           | 15.00                   | 35.00                  | 56.00                      | 1.00                | 166.00        | 765.00           |  |
| 0410   | 114.1070.3647 | 035877      |              | 264.00    | 17.00                           | 4.00                    | 10.00                  | 16.00                      |                     | 47.00         | 217.00           |  |
| 0410   | 114.1070.3648 | 000002      |              | 4,699.00  | 296.00                          | 75.00                   | 178.00                 | 281.00                     | 6.00                | 836.00        | 3,863.00         |  |
| 0410   | 114.1070.3656 | 000002      |              | 1,821.00  | 115.00                          | 29.00                   | 69.00                  | 109.00                     | 2.00                | 324.00        | 1,497.00         |  |
| 0410   | 114.1070.3656 | 035843      |              | 475.00    | 30.00                           | 8.00                    | 18.00                  | 28.00                      | 1.00                | 85.00         | 390.00           |  |
| 0410   | 114.1070.3656 | 035859      |              | 884.00    | 56.00                           | 14.00                   | 34.00                  | 53.00                      | 1.00                | 158.00        | 726.00           |  |
| 0410   | 114.1070.3656 | 035893      |              | 322.00    | 20.00                           | 5.00                    | 12.00                  | 19.00                      |                     | 56.00         | 266.00           |  |
| 0410   | 114.1070.3656 | 035945      |              | 679.00    | 43.00                           | 11.00                   | 26.00                  | 41.00                      | 1.00                | 122.00        | 557.00           |  |
| 0410   | 114.1070.3656 | 035968      |              | 243.00    | 15.00                           | 4.00                    | 9.00                   | 15.00                      |                     | 43.00         | 200.00           |  |
| 0410   | 114.1070.3656 | 035982      |              | 359.00    | 23.00                           | 6.00                    | 14.00                  | 21.00                      |                     | 64.00         | 295.00           |  |
| 0410   | 114.1070.3656 | 035985      |              | 68.00     | 4.00                            | 1.00                    | 3.00                   | 4.00                       |                     | 12.00         | 56.00            |  |
| 0410   | 114.1070.3656 | 036006      |              | 83.00     | 5.00                            | 1.00                    | 3.00                   | 5.00                       |                     | 14.00         | 69.00            |  |
| 0410   | 114.1070.3656 | 036013      |              | 83.00     | 5.00                            | 1.00                    | 3.00                   | 5.00                       |                     | 14.00         | 69.00            |  |
| 0410   | 114.1070.3657 | 000002      |              | 81.00     | 5.00                            | 1.00                    | 3.00                   | 5.00                       |                     | 14.00         | 67.00            |  |
| 0410   | 114.1070.3657 | 035877      |              | 1,358.00  | 85.00                           | 22.00                   | 52.00                  | 81.00                      | 2.00                | 242.00        | 1,116.00         |  |
| 0410   | 114.1070.3671 | 000002      |              | 235.00    | 15.00                           | 4.00                    | 9.00                   | 14.00                      |                     | 42.00         | 193.00           |  |
| 0410   | 114.1070.3672 | 000002      |              | 1,100.00  | 69.00                           | 18.00                   | 42.00                  | 66.00                      | 1.00                | 196.00        | 904.00           |  |
| 0410   | 114.1070.3672 | 021576      |              | 1,135.00  | 71.00                           | 18.00                   | 43.00                  | 68.00                      | 1.00                | 201.00        | 934.00           |  |
| 0410   | 114.1070.3672 | 035859      |              | 1,778.00  | 112.00                          | 28.00                   | 68.00                  | 106.00                     | 2.00                | 316.00        | 1,462.00         |  |
| 0410   | 114.1070.3672 | 035893      |              | 1,964.00  | 124.00                          | 31.00                   | 75.00                  | 117.00                     | 2.00                | 349.00        | 1,615.00         |  |
| 0410   | 114.1070.3681 | 000002      |              | 1,762.00  | 111.00                          | 28.00                   | 67.00                  | 105.00                     | 2.00                | 313.00        | 1,449.00         |  |
| 0410   | 114.1070.3683 | 000002      |              | 385.00    | 24.00                           | 6.00                    | 15.00                  | 23.00                      |                     | 68.00         | 317.00           |  |
| 0410   | 114.1070.3691 | 000002      |              | 7,740.00  | 487.00                          | 123.00                  | 294.00                 | 463.00                     | 10.00               | 1,377.00      | 6,363.00         |  |
| 0410   | 114.1070.3693 | 000002      |              | 7,343.00  | 462.00                          | 117.00                  | 279.00                 | 439.00                     | 9.00                | 1,306.00      | 6,037.00         |  |
| 0410   | 114.1070.370  | 000002      |              | 243.00    | 15.00                           | 4.00                    | 9.00                   | 15.00                      |                     | 43.00         | 200.00           |  |
| 0410   | 114.1070.3711 | 000002      |              | 3,947.00  | 248.00                          | 63.00                   | 150.00                 | 236.00                     | 5.00                | 702.00        | 3,245.00         |  |
| 0410   | 114.1070.3731 | 000002      |              | 310.00    | 19.00                           | 5.00                    | 12.00                  | 19.00                      |                     | 55.00         | 255.00           |  |
| CONSTRUCTION TOTAL                           |               |             |              | 48,322.00 | 3,039.00                        | 770.00                  | 1,838.00               | 2,890.00                   | 56.00               | 8,593.00      | 39,729.00        |  |
| 0430   | 114.1430.2    | 035970      |              | 664.00    | 42.00                           | 11.00                   | 25.00                  | 40.00                      | 1.00                | 119.00        | 545.00           |  |
| OTHER A/R - MISCELLANEOUS TOWN OF GREENWOOD  |               |             |              |           | INSTALL CHRISTMAS LIGHTS.       | 11/30/06 D. FOWLER      |                        |                            |                     |               |                  |  |
| 0430   | 114.1430.2    | 035973      |              | 165.00    | 10.00                           | 3.00                    | 6.00                   | 10.00                      |                     | 29.00         | 136.00           |  |
| OTHER A/R - MISCELLANEOUS TOWN OF ALFORD     |               |             |              |           | INSTALL CHRISTMAS LIGHTS.       | 11/21/06 D.FOWLER       |                        |                            |                     |               |                  |  |
| 0430   | 114.1430.2    | 035977      |              | 188.00    | 12.00                           | 3.00                    | 7.00                   | 11.00                      |                     | 33.00         | 155.00           |  |
| OTHER A/R - MISCELLANEOUS TOWN OF BRISTOL    |               |             |              |           | INSTALL CHRISTMAS LIGHTS.       | 12/4/06 D. FOWLER       |                        |                            |                     |               |                  |  |
| 0430   | 114.1430.2    | 035978      |              | 96.00     | 6.00                            | 2.00                    | 4.00                   | 6.00                       |                     | 18.00         | 78.00            |  |
| OTHER A/R - MISCELLANEOUS TOWN OF ALTHA      |               |             |              |           | INSTALL CHRISTMAS LIGHTS.       | 12/4/06 D. FOWLER       |                        |                            |                     |               |                  |  |
| 0430   | 114.1430.2    | 035979      |              | 581.00    | 37.00                           | 9.00                    | 22.00                  | 35.00                      | 1.00                | 104.00        | 477.00           |  |
| OTHER A/R - MISCELLANEOUS CITY OF COTTONDALE |               |             |              |           | INSTALL CHRISTMAS LIGHTS.       | 12/4/06 D. FOWLER       |                        |                            |                     |               |                  |  |
| 0430   | 114.1430.2    | 035995      |              | 179.00    | 11.00                           | 3.00                    | 7.00                   | 11.00                      |                     | 32.00         | 147.00           |  |
| OTHER A/R - MISCELLANEOUS ZACHARY HENDERSON  |               |             |              |           | INSTALL 30' POLE.               | 12-18-06 D. FOWLER      |                        |                            |                     |               |                  |  |

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| DIV KEY | G/L ACCOUNT   | REFERENCE NO | TOTAL     | PAYROLL TAXES<br>0000 0000 0765 | INSURANCE<br>RATE .0194 | PENSIONS<br>RATE .0462 | GROUP INSUR.<br>RATE .0727 | 401K Match<br>.0015 | TOTAL APPLIED | LABOR CHARGES |
|---------|---|--------------|-----------|---------------------------------|-------------------------|------------------------|----------------------------|---------------------|---------------|---------------|
| 0430    | 114.1430.2  | 036016       | 111.00    | 7.00                            | 2.00                    | 4.00                   | 7.00                       |                     | 20.00         | 91.00         |
|         | OTHER A/R - MISCELLANEOUS ANDERSON COLUMBIA SET POLE. 1-2-06 D. FOWLER! |              |           |                                 |                         |                        |                            |                     |               |               |
|         | 143 TOTAL   |              | 1,984.00  | 125.00                          | 33.00                   | 75.00                  | 120.00                     | 2.00                | 355.00        | 1,629.00      |
| 0445    | 114.4010.907  | 061050       | 954.00    | 60.00                           | 15.00                   | 36.00                  | 57.00                      | 1.00                | 169.00        | 785.00        |
| 0445    | 114.4010.908  | 061250       | 1,912.00  | 120.00                          | 31.00                   | 73.00                  | 114.00                     | 2.00                | 340.00        | 1,572.00      |
| 0445    | 114.4010.908  | 061350       | 1,942.00  | 122.00                          | 31.00                   | 74.00                  | 116.00                     | 2.00                | 345.00        | 1,597.00      |
| 0445    | 114.4010.908  | 061550       | 612.00    | 38.00                           | 10.00                   | 23.00                  | 37.00                      | 1.00                | 109.00        | 503.00        |
| 0445    | 114.4010.908  | 061650       | 612.00    | 38.00                           | 10.00                   | 23.00                  | 37.00                      | 1.00                | 109.00        | 503.00        |
| 0445    | 114.4010.908  | 061950       | 701.00    | 44.00                           | 11.00                   | 27.00                  | 42.00                      | 1.00                | 125.00        | 576.00        |
| 0445    | 114.4010.908  | 062050       | 701.00    | 44.00                           | 11.00                   | 27.00                  | 42.00                      | 1.00                | 125.00        | 576.00        |
|         | ELECTRIC CONSERVATION   |              | 7,434.00  | 466.00                          | 119.00                  | 283.00                 | 445.00                     | 9.00                | 1,322.00      | 6,112.00      |
|         | DIVISION TOTAL  |              | 57,740.00 | 3,630.00                        | 922.00                  | 2,196.00               | 3,455.00                   | 67.00               | 10,270.00     | 47,470.00     |



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| DIV<br>KEY  | G/L ACCOUNT   | REFERENCE NO | TOTAL     | PAYROLL TAXES<br>0000 0000 0765 | INSURANCE<br>RATE .0302 | PENSIONS<br>RATE .0462 | GROUP INSUR.<br>RATE .0727 | 401K Match<br>.0015 | TOTAL APPLIED | LABOR<br>CHARGES |
|---|---------------|--------------|-----------|---------------------------------|-------------------------|------------------------|----------------------------|---------------------|---------------|------------------|
| 0510  | 115.1070.3646 | 000002       | 796.00    | 50.00                           | 20.00                   | 30.00                  | 47.00                      | 1.00                | 148.00        | 648.00           |
| 0510  | 115.1070.3647 | 000002       | 608.00    | 38.00                           | 15.00                   | 23.00                  | 36.00                      | 1.00                | 113.00        | 495.00           |
| 0510  | 115.1070.3656 | 000002       | 269.00    | 17.00                           | 7.00                    | 10.00                  | 16.00                      |                     | 50.00         | 219.00           |
| 0510  | 115.1070.3656 | 035972       | 578.00    | 36.00                           | 14.00                   | 22.00                  | 34.00                      | 1.00                | 107.00        | 471.00           |
| 0510  | 115.1070.3656 | 035996       | 56.00     | 4.00                            | 1.00                    | 2.00                   | 3.00                       |                     | 10.00         | 46.00            |
| 0510  | 115.1070.3657 | 000002       | 1,230.00  | 77.00                           | 30.00                   | 46.00                  | 73.00                      | 2.00                | 228.00        | 1,002.00         |
| 0510  | 115.1070.3662 | 000002       | 2,252.00  | 140.00                          | 55.00                   | 85.00                  | 133.00                     | 3.00                | 416.00        | 1,836.00         |
| 0510  | 115.1070.3662 | 021877       | 525.00    | 33.00                           | 13.00                   | 20.00                  | 31.00                      | 1.00                | 98.00         | 427.00           |
| 0510  | 115.1070.3662 | 021959       | 664.00    | 41.00                           | 16.00                   | 25.00                  | 39.00                      | 1.00                | 122.00        | 542.00           |
| 0510  | 115.1070.3672 | 000002       | 5,652.00  | 352.00                          | 139.00                  | 213.00                 | 335.00                     | 7.00                | 1,046.00      | 4,606.00         |
| 0510  | 115.1070.3672 | 021702       | 90.00     | 6.00                            | 2.00                    | 3.00                   | 5.00                       |                     | 16.00         | 74.00            |
| 0510  | 115.1070.3672 | 021719       | 1,046.00  | 65.00                           | 26.00                   | 39.00                  | 62.00                      | 1.00                | 193.00        | 853.00           |
| 0510  | 115.1070.3672 | 021877       | 1,830.00  | 114.00                          | 45.00                   | 69.00                  | 108.00                     | 2.00                | 338.00        | 1,492.00         |
| 0510  | 115.1070.3672 | 021944       | 790.00    | 49.00                           | 19.00                   | 30.00                  | 47.00                      | 1.00                | 146.00        | 644.00           |
| 0510  | 115.1070.3672 | 021959       | 435.00    | 27.00                           | 11.00                   | 16.00                  | 26.00                      | 1.00                | 81.00         | 354.00           |
| 0510  | 115.1070.3681 | 000002       | 285.00    | 18.00                           | 7.00                    | 11.00                  | 17.00                      |                     | 53.00         | 232.00           |
| 0510  | 115.1070.3683 | 000002       | 2,745.00  | 171.00                          | 68.00                   | 103.00                 | 163.00                     | 3.00                | 508.00        | 2,237.00         |
| 0510  | 115.1070.3691 | 000002       | 1,927.00  | 120.00                          | 47.00                   | 73.00                  | 114.00                     | 2.00                | 356.00        | 1,571.00         |
| 0510  | 115.1070.3692 | 000002       | 113.00    | 7.00                            | 3.00                    | 4.00                   | 7.00                       |                     | 21.00         | 92.00            |
| 0510  | 115.1070.3693 | 000002       | 12,034.00 | 750.00                          | 296.00                  | 453.00                 | 713.00                     | 15.00               | 2,227.00      | 9,807.00         |
| 0510  | 115.1070.370  | 000002       | 3,246.00  | 202.00                          | 80.00                   | 122.00                 | 192.00                     | 4.00                | 600.00        | 2,646.00         |
| 0510  | 115.1070.3711 | 000002       | 422.00    | 26.00                           | 10.00                   | 16.00                  | 25.00                      | 1.00                | 78.00         | 344.00           |
| 0510  | 115.1070.3711 | 035987       | 530.00    | 33.00                           | 13.00                   | 20.00                  | 31.00                      | 1.00                | 98.00         | 432.00           |
| 0510  | 115.1070.3713 | 000002       | 1,386.00  | 86.00                           | 34.00                   | 52.00                  | 82.00                      | 2.00                | 256.00        | 1,130.00         |
| 0510  | 115.1070.3731 | 000002       | 56.00     | 4.00                            | 1.00                    | 2.00                   | 3.00                       |                     | 10.00         | 46.00            |
| 0510  | 115.1070.3733 | 000002       | 118.00    | 7.00                            | 3.00                    | 4.00                   | 7.00                       |                     | 21.00         | 97.00            |
| CONSTRUCTION TOTAL  |               |              | 39,683.00 | 2,473.00                        | 975.00                  | 1,493.00               | 2,349.00                   | 50.00               | 7,340.00      | 32,343.00        |
| 0530  | 115.1430.2    | 035967       | 293.00    | 18.00                           | 7.00                    | 11.00                  | 17.00                      |                     | 53.00         | 240.00           |
| OTHER A/R - MISCELLANEOUS D. J. ELIUM DRIVER DROVE OVER AND BUSTED FPU VAULT AT 677 SPANISH WAY |               |              |           |                                 |                         |                        |                            |                     |               |                  |
| 0530  | 115.1430.2    | 035992       | 348.00    | 22.00                           | 9.00                    | 13.00                  | 21.00                      |                     | 65.00         | 283.00           |
| OTHER A/R - MISCELLANEOUS STEVE LENDRY INSTALL ONE THIRTY FOOT WOOD POLE AND SECONDARY IN THE 3 |               |              |           |                                 |                         |                        |                            |                     |               |                  |
| 0530  | 115.1430.2    | 036011       | 2,039.00  | 127.00                          | 50.00                   | 77.00                  | 121.00                     | 2.00                | 377.00        | 1,662.00         |
| OTHER A/R - MISCELLANEOUS CAR HIT POLE CAR HIT POLE LIME AND SO 8TH ST. FERNANDINA BEACH, FL.   |               |              |           |                                 |                         |                        |                            |                     |               |                  |
| 143 TOTAL   |               |              | 2,680.00  | 167.00                          | 66.00                   | 101.00                 | 159.00                     | 2.00                | 495.00        | 2,185.00         |
| 0545  | 115.4010.907  | 061050       | 888.00    | 55.00                           | 22.00                   | 33.00                  | 53.00                      | 1.00                | 164.00        | 724.00           |
| 0545  | 115.4010.908  | 061250       | 3,336.00  | 208.00                          | 82.00                   | 126.00                 | 198.00                     | 4.00                | 618.00        | 2,718.00         |
| 0545  | 115.4010.908  | 061350       | 2,233.00  | 139.00                          | 55.00                   | 84.00                  | 132.00                     | 3.00                | 413.00        | 1,820.00         |
| 0545  | 115.4010.908  | 061550       | 728.00    | 45.00                           | 18.00                   | 27.00                  | 43.00                      | 1.00                | 134.00        | 594.00           |
| 0545  | 115.4010.908  | 061650       | 263.00    | 16.00                           | 6.00                    | 10.00                  | 16.00                      |                     | 48.00         | 215.00           |
| 0545  | 115.4010.908  | 061950       | 109.00    | 7.00                            | 3.00                    | 4.00                   | 6.00                       |                     | 20.00         | 89.00            |
| ELECTRIC CONSERVATION   |               |              | 7,557.00  | 470.00                          | 186.00                  | 284.00                 | 448.00                     | 9.00                | 1,397.00      | 6,160.00         |
| 0560  | 945.4160.29   |              | 740.00    | 53.00                           |                         |                        |                            |                     | 53.00         | 687.00           |
| 0560  | 945.4160.33   |              | 1,243.00  | 88.00                           |                         |                        |                            |                     | 88.00         | 1,155.00         |
| 0560  | 945.4160.351  |              | 2,028.00  | 144.00                          |                         |                        |                            |                     | 144.00        | 1,884.00         |
| 0560  | 945.4160.52   |              | 3,592.00  | 255.00                          |                         |                        |                            |                     | 255.00        | 3,337.00         |
| 0560  | 945.4160.6    |              | 707.00    | 50.00                           |                         |                        |                            |                     | 50.00         | 657.00           |

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| IV<br>EY                   | G/L ACCOUNT   | REFERENCE NO | TOTAL      | PAYROLL TAXES<br>0000 0000 0765 | INSURANCE<br>RATE .0302 | PENSIONS<br>RATE .0462 | GROUP INSUR.<br>RATE .0727 | 401K Match<br>.0015 | TOTAL APPLIED | LABOR<br>CHARGES |
|----------------------------|---------------|--------------|------------|---------------------------------|-------------------------|------------------------|----------------------------|---------------------|---------------|------------------|
| 1560                       | 995.1080.385  |              | 332.00     | 24.00                           |                         |                        |                            |                     | 24.00         | 308.00           |
| 1560                       | 995.1630.1    |              | 1,065.00   | 76.00                           |                         |                        |                            |                     | 76.00         | 989.00           |
| 1560                       | 995.4010.8031 |              | 16,566.00  | 1,177.00                        |                         |                        |                            |                     | 1,177.00      | 15,389.00        |
| 1560                       | 995.4010.8032 |              | 296.00     | 21.00                           |                         |                        |                            |                     | 21.00         | 275.00           |
| 1560                       | 995.4010.8033 |              | 1,528.00   | 109.00                          |                         |                        |                            |                     | 109.00        | 1,419.00         |
| 1560                       | 995.4010.8034 |              | 253.00     | 18.00                           |                         |                        |                            |                     | 18.00         | 235.00           |
| 0560                       | 995.4010.8036 |              | 3,731.00   | 265.00                          |                         |                        |                            |                     | 265.00        | 3,466.00         |
| 0560                       | 995.4010.870  |              | 2,142.00   | 152.00                          |                         |                        |                            |                     | 152.00        | 1,990.00         |
| 0560                       | 995.4010.878  |              | 4,559.00   | 324.00                          |                         |                        |                            |                     | 324.00        | 4,235.00         |
| 0560                       | 995.4010.8791 |              | 364.00     | 26.00                           |                         |                        |                            |                     | 26.00         | 338.00           |
| 0560                       | 995.4010.8793 |              | 2,027.00   | 144.00                          |                         |                        |                            |                     | 144.00        | 1,883.00         |
| 0560                       | 995.4010.8802 |              | 474.00     | 34.00                           |                         |                        |                            |                     | 34.00         | 440.00           |
| 0560                       | 995.4010.901  |              | 3,027.00   | 215.00                          |                         |                        |                            |                     | 215.00        | 2,812.00         |
| 0560                       | 995.4010.902  |              | 287.00     | 20.00                           |                         |                        |                            |                     | 20.00         | 267.00           |
| 0560                       | 995.4010.903  |              | 4,729.00   | 336.00                          |                         |                        |                            |                     | 336.00        | 4,393.00         |
| 0560                       | 995.4010.911  |              | 1,673.00   | 119.00                          |                         |                        |                            |                     | 119.00        | 1,554.00         |
| 0560                       | 995.4010.912  |              | 12,062.00  | 857.00                          |                         |                        |                            |                     | 857.00        | 11,205.00        |
| 0560                       | 995.4010.916  |              | 3,954.00   | 281.00                          |                         |                        |                            |                     | 281.00        | 3,673.00         |
| 0560                       | 995.4020.8432 |              | 267.00     | 19.00                           |                         |                        |                            |                     | 19.00         | 248.00           |
| 0560                       | 995.4020.8439 |              | 223.00     | 16.00                           |                         |                        |                            |                     | 16.00         | 207.00           |
| 0560                       | 995.4020.885  |              | 1,012.00   | 72.00                           |                         |                        |                            |                     | 72.00         | 940.00           |
| 0560                       | 995.4020.896  |              | 906.00     | 64.00                           |                         |                        |                            |                     | 64.00         | 842.00           |
| 0560                       | 995.4020.898  |              | 137.00     | 10.00                           |                         |                        |                            |                     | 10.00         | 127.00           |
| FLO GAS-GENERAL TOTAL      |               |              | 69,924.00  | 4,969.00                        | 1,962.00                | 3,001.00               | 4,722.00                   | 97.00               | 4,969.00      | 64,955.00        |
| 0562                       | 995.1070.380  | 000002       | 84.00      | 5.00                            | 2.00                    | 3.00                   | 5.00                       |                     | 15.00         | 69.00            |
| 0562                       | 995.1070.382  | 000002       | 210.00     | 13.00                           | 5.00                    | 8.00                   | 12.00                      |                     | 38.00         | 172.00           |
| 0562                       | 995.1070.382  | 000003       | 423.00     | 26.00                           | 10.00                   | 16.00                  | 25.00                      | 1.00                | 78.00         | 345.00           |
| 0562                       | 995.1070.384  | 000003       | 117.00     | 7.00                            | 3.00                    | 4.00                   | 7.00                       |                     | 21.00         | 96.00            |
| 0562                       | 995.1070.385  | 000002       | 84.00      | 5.00                            | 2.00                    | 3.00                   | 5.00                       |                     | 15.00         | 69.00            |
| 0562                       | 995.1070.385  | 000003       | 1,244.00   | 77.00                           | 31.00                   | 47.00                  | 74.00                      | 2.00                | 231.00        | 1,013.00         |
| 0562                       | 995.1070.386  | 000003       | 3,133.00   | 195.00                          | 77.00                   | 118.00                 | 186.00                     | 4.00                | 580.00        | 2,553.00         |
| FLO GAS-CONSTRUCTION TOTAL |               |              | 5,295.00   | 328.00                          | 130.00                  | 199.00                 | 314.00                     | 7.00                | 978.00        | 4,317.00         |
| DIVISION TOTAL             |               |              | 125,139.00 | 8,407.00                        | 1,357.00                | 2,077.00               | 3,270.00                   | 68.00               | 15,179.00     | 109,960.00       |

DATE: 01/08/2007  
 TIME: 16:40:05

Nature Coast  
 MONTH END JOURNAL ENTRY 9 FOR  
 DEC 2006

| DIV KEY                    | G/L ACCOUNT   | REFERENCE NO | TOTAL     | PAYROLL TAXES<br>0000 0000 0765 | INSURANCE<br>RATE .0642 | PENSIONS<br>RATE .0462 | GROUP INSUR.<br>RATE .0727 | 401K Match<br>.0015 | TOTAL APPLIED | LABOR CHARGES |
|----------------------------|---------------|--------------|-----------|---------------------------------|-------------------------|------------------------|----------------------------|---------------------|---------------|---------------|
| 0660                       | 946.4160.29   |              | 805.00    | 57.00                           |                         |                        |                            |                     | 57.00         | 748.00        |
| 0660                       | 946.4160.33   |              | 935.00    | 66.00                           |                         |                        |                            |                     | 66.00         | 869.00        |
| 0660                       | 946.4160.351  |              | 869.00    | 62.00                           |                         |                        |                            |                     | 62.00         | 807.00        |
| 0660                       | 946.4160.391  |              | 609.00    | 43.00                           |                         |                        |                            |                     | 43.00         | 566.00        |
| 0660                       | 946.4160.52   |              | 915.00    | 65.00                           |                         |                        |                            |                     | 65.00         | 850.00        |
| 0660                       | 946.4160.6    |              | 271.00    | 19.00                           |                         |                        |                            |                     | 19.00         | 252.00        |
| 0660                       | 996.1080.385  |              | 267.00    | 19.00                           |                         |                        |                            |                     | 19.00         | 248.00        |
| 0660                       | 996.4010.8031 |              | 6,865.00  | 488.00                          |                         |                        |                            |                     | 488.00        | 6,377.00      |
| 0660                       | 996.4010.8032 |              |           | 85.00                           |                         |                        |                            |                     | 6.00          | 79.00         |
| 0660                       | 996.4010.8033 |              | 2,244.00  | 159.00                          |                         |                        |                            |                     | 159.00        | 2,085.00      |
| 0660                       | 996.4010.8035 |              | 133.00    | 9.00                            |                         |                        |                            |                     | 9.00          | 124.00        |
| 0660                       | 996.4010.870  |              | 567.00    | 40.00                           |                         |                        |                            |                     | 40.00         | 527.00        |
| 0660                       | 996.4010.874  |              |           | 153.00                          |                         |                        |                            |                     | 11.00         | 142.00        |
| 0660                       | 996.4010.878  |              | 1,051.00  | 75.00                           |                         |                        |                            |                     | 75.00         | 976.00        |
| 0660                       | 996.4010.8791 |              | 1,517.00  | 108.00                          |                         |                        |                            |                     | 108.00        | 1,409.00      |
| 0660                       | 996.4010.8792 |              |           | 304.00                          |                         |                        |                            |                     | 22.00         | 282.00        |
| 0660                       | 996.4010.8793 |              | 1,023.00  | 73.00                           |                         |                        |                            |                     | 73.00         | 950.00        |
| 0660                       | 996.4010.8802 |              |           | 551.00                          |                         |                        |                            |                     | 39.00         | 512.00        |
| 0660                       | 996.4010.901  |              |           | 884.00                          |                         |                        |                            |                     | 63.00         | 821.00        |
| 0660                       | 996.4010.902  |              |           | 561.00                          |                         |                        |                            |                     | 40.00         | 521.00        |
| 0660                       | 996.4010.903  |              | 2,689.00  | 191.00                          |                         |                        |                            |                     | 191.00        | 2,498.00      |
| 0660                       | 996.4010.911  |              |           | 884.00                          |                         |                        |                            |                     | 63.00         | 821.00        |
| 0660                       | 996.4010.912  |              | 2,145.00  | 152.00                          |                         |                        |                            |                     | 152.00        | 1,993.00      |
| 0660                       | 996.4010.916  |              |           | 394.00                          |                         |                        |                            |                     | 28.00         | 366.00        |
| 0660                       | 996.4020.8432 |              |           | 9.00                            |                         |                        |                            |                     | 1.00          | 8.00          |
| 0660                       | 996.4020.8439 |              |           | 84.00                           |                         |                        |                            |                     | 6.00          | 78.00         |
| 0660                       | 996.4020.885  |              |           | 284.00                          |                         |                        |                            |                     | 20.00         | 264.00        |
| 0660                       | 996.4020.886  |              |           | 23.00                           |                         |                        |                            |                     | 2.00          | 21.00         |
| 0660                       | 996.4020.887  |              |           | 68.00                           |                         |                        |                            |                     | 5.00          | 63.00         |
| 0660                       | 996.4020.896  |              | 1,544.00  | 110.00                          |                         |                        |                            |                     | 110.00        | 1,434.00      |
| 0660                       | 996.4020.898  |              |           | 277.00                          |                         |                        |                            |                     | 20.00         | 257.00        |
| FLO GAS-GENERAL TOTAL      |               |              | 29,010.00 | 2,062.00                        | 1,730.00                | 1,245.00               | 1,959.00                   | 40.00               | (A) 2,062.00  | 26,948.00     |
| 0662                       | 996.1070.382  | 000003       | 435.00    | 26.00                           | 22.00                   | 16.00                  | 25.00                      | 1.00                | 90.00         | 345.00        |
| 0662                       | 996.1070.382  | 000004       | 81.00     | 5.00                            | 4.00                    | 3.00                   | 5.00                       |                     | 17.00         | 64.00         |
| 0662                       | 996.1070.385  | 000003       | 2,640.00  | 160.00                          | 134.00                  | 97.00                  | 152.00                     | 3.00                | 546.00        | 2,094.00      |
| 0662                       | 996.1070.386  | 000003       | 12.00     | 1.00                            | 1.00                    |                        | 1.00                       |                     | 3.00          | 9.00          |
| FLO GAS-CONSTRUCTION TOTAL |               |              | 3,168.00  | 192.00                          | 161.00                  | 116.00                 | 183.00                     | 4.00                | (B) 656.00    | 2,512.00      |
| DIVISION TOTAL             |               |              | 32,178.00 | 2,254.00                        | 161.00                  | 116.00                 | 183.00                     | 4.00                | 2,718.00      | 29,460.00     |

END OF REPORT

| Num | mpa | lvis | Accou | ACCOI | YEAR | MO   | Amount | INSURANCE  |
|-----|-----|------|-------|-------|------|------|--------|------------|
| 9   | 001 | 1    | 4     | 4010  | 9252 | 2006 | 12.    | (922.00)   |
| 9   | 001 | 1    | 5     | 4010  | 9252 | 2006 | 12.    | (1,227.00) |
| 9   | 001 | 2    | 1     | 4010  | 9252 | 2006 | 12.    | (6,005.00) |
| 9   | 001 | 2    | 3     | 4010  | 9252 | 2006 | 12.    | (1,631.00) |
| 9   | 001 | 1    | 4     | 4010  | 9252 | 2006 | 12.    | 922.00     |
| 9   | 001 | 1    | 5     | 4010  | 9252 | 2006 | 12.    | 1,227.00   |
| 9   | 001 | 2    | 1     | 4010  | 9252 | 2006 | 12.    | 6,005.00   |
| 9   | 001 | 2    | 3     | 4010  | 9252 | 2006 | 12.    | 1,631.00   |
| 9   | 001 | 1    | 4     | 4010  | 9252 | 2006 | 12.    | (922.00)   |
| 9   | 001 | 1    | 5     | 4010  | 9252 | 2006 | 12.    | (1,227.00) |
| 9   | 001 | 2    | 1     | 4010  | 9252 | 2006 | 12.    | (6,005.00) |
| 9   | 001 | 2    | 3     | 4010  | 9252 | 2006 | 12.    | (1,631.00) |
|     |     |      |       |       |      |      |        | (9,785)    |
| 9   | 009 | 9    | 1     | 4010  | 9252 | 2006 | 12.    | 3,985.00   |
| 9   | 009 | 9    | 3     | 4010  | 9252 | 2006 | 12.    | 1,951.00   |
| 9   | 009 | 9    | 5     | 4010  | 9252 | 2006 | 12.    | 1,962.00   |
| 9   | 009 | 9    | 6     | 4010  | 9252 | 2006 | 12.    | 1,730.00   |
| 9   | 009 | 9    | 1     | 4010  | 9252 | 2006 | 12.    | (3,985.00) |
| 9   | 009 | 9    | 3     | 4010  | 9252 | 2006 | 12.    | (1,951.00) |
| 9   | 009 | 9    | 5     | 4010  | 9252 | 2006 | 12.    | (1,962.00) |
| 9   | 009 | 9    | 6     | 4010  | 9252 | 2006 | 12.    | (1,730.00) |
| 9   | 009 | 9    | 1     | 4010  | 9252 | 2006 | 12.    | 3,985.00   |
| 9   | 009 | 9    | 3     | 4010  | 9252 | 2006 | 12.    | 1,951.00   |
| 9   | 009 | 9    | 5     | 4010  | 9252 | 2006 | 12.    | 1,962.00   |
| 9   | 009 | 9    | 6     | 4010  | 9252 | 2006 | 12.    | 1,730.00   |
|     |     |      |       |       |      |      |        | 9,628.00   |
|     |     |      |       | 1840  | 9252 | 2006 | 12.    | (10,449)   |
|     |     |      |       |       |      |      |        | (20,234)   |

} Diff. (821) Flo-Gas Const

PER DETAIL AUDIT RESPONSE -INSURANCE

(20,234)

| Num                                | mpa  | lris | Accoun | Acco | YEAR | MO  | Amount      | PENSION         |
|------------------------------------|------|------|--------|------|------|-----|-------------|-----------------|
| 9                                  | 0011 | 4    | 4010   | 9261 | 2006 | 12. | (2,196.00)  |                 |
| 9                                  | 0011 | 4    | 4010   | 9261 | 2006 | 12. | 2,196.00    |                 |
| 9                                  | 0011 | 4    | 4010   | 9261 | 2006 | 12. | (2,196.00)  |                 |
| 9                                  | 0011 | 5    | 4010   | 9261 | 2006 | 12. | (1,878.00)  |                 |
| 9                                  | 0011 | 5    | 4010   | 9261 | 2006 | 12. | 1,878.00    |                 |
| 9                                  | 0011 | 5    | 4010   | 9261 | 2006 | 12. | (1,878.00)  |                 |
| 9                                  | 0012 | 1    | 4010   | 9261 | 2006 | 12. | (10,244.00) |                 |
| 9                                  | 0012 | 1    | 4010   | 9261 | 2006 | 12. | 10,244.00   |                 |
| 9                                  | 0012 | 1    | 4010   | 9261 | 2006 | 12. | (10,244.00) |                 |
| 9                                  | 0012 | 3    | 4010   | 9261 | 2006 | 12. | (2,312.00)  |                 |
| 9                                  | 0012 | 3    | 4010   | 9261 | 2006 | 12. | 2,312.00    |                 |
| 9                                  | 0012 | 3    | 4010   | 9261 | 2006 | 12. | (2,312.00)  | (16,630)        |
| 9                                  | 0099 | 1    | 4010   | 9261 | 2006 | 12. | 6,794.00    |                 |
| 9                                  | 0099 | 1    | 4010   | 9261 | 2006 | 12. | (6,794.00)  |                 |
| 9                                  | 0099 | 1    | 4010   | 9261 | 2006 | 12. | 6,794.00    |                 |
| 9                                  | 0099 | 3    | 4010   | 9261 | 2006 | 12. | 2,766.00    |                 |
| 9                                  | 0099 | 3    | 4010   | 9261 | 2006 | 12. | (2,766.00)  |                 |
| 9                                  | 0099 | 3    | 4010   | 9261 | 2006 | 12. | 2,766.00    |                 |
| 9                                  | 0099 | 5    | 4010   | 9261 | 2006 | 12. | 3,001.00    |                 |
| 9                                  | 0099 | 5    | 4010   | 9261 | 2006 | 12. | (3,001.00)  |                 |
| 9                                  | 0099 | 5    | 4010   | 9261 | 2006 | 12. | 3,001.00    |                 |
| 9                                  | 0099 | 6    | 4010   | 9261 | 2006 | 12. | 1,245.00    |                 |
| 9                                  | 0099 | 6    | 4010   | 9261 | 2006 | 12. | (1,245.00)  |                 |
| 9                                  | 0099 | 6    | 4010   | 9261 | 2006 | 12. | 1,245.00    | 13,806          |
|                                    | 1840 |      | 9261   | 2006 | 12.  |     |             | (14,998)        |
| PER DETAIL AUDIT RESPONSE -PENSION |      |      |        |      |      |     |             | <u>(31,628)</u> |

} Diff. (1,192) Flo-Gas Cons

| Num                                  | mpa  | ris | Accoi | Acco | YEAR | MO | Amount      | GROUP                       | INS |
|--------------------------------------|------|-----|-------|------|------|----|-------------|-----------------------------|-----|
| 9                                    | 0011 | 4   | 4010  | 9262 | 2006 | 12 | (3,455.00)  |                             |     |
| 9                                    | 0011 | 4   | 4010  | 9262 | 2006 | 12 | 3,455.00    |                             |     |
| 9                                    | 0011 | 4   | 4010  | 9262 | 2006 | 12 | (3,455.00)  |                             |     |
| 9                                    | 0011 | 5   | 4010  | 9262 | 2006 | 12 | (2,956.00)  |                             |     |
| 9                                    | 0011 | 5   | 4010  | 9262 | 2006 | 12 | 2,956.00    |                             |     |
| 9                                    | 0011 | 5   | 4010  | 9262 | 2006 | 12 | (2,956.00)  |                             |     |
| 9                                    | 0012 | 1   | 4010  | 9262 | 2006 | 12 | (16,125.00) |                             |     |
| 9                                    | 0012 | 1   | 4010  | 9262 | 2006 | 12 | 16,125.00   |                             |     |
| 9                                    | 0012 | 1   | 4010  | 9262 | 2006 | 12 | (16,125.00) |                             |     |
| 9                                    | 0012 | 3   | 4010  | 9262 | 2006 | 12 | (3,637.00)  |                             |     |
| 9                                    | 0012 | 3   | 4010  | 9262 | 2006 | 12 | 3,637.00    |                             |     |
| 9                                    | 0012 | 3   | 4010  | 9262 | 2006 | 12 | (3,637.00)  | (26,173)                    |     |
| 9                                    | 0099 | 1   | 4010  | 9262 | 2006 | 12 | 10,691.00   |                             |     |
| 9                                    | 0099 | 1   | 4010  | 9262 | 2006 | 12 | (10,691.00) |                             |     |
| 9                                    | 0099 | 1   | 4010  | 9262 | 2006 | 12 | 10,691.00   |                             |     |
| 9                                    | 0099 | 3   | 4010  | 9262 | 2006 | 12 | 4,352.00    |                             |     |
| 9                                    | 0099 | 3   | 4010  | 9262 | 2006 | 12 | (4,352.00)  |                             |     |
| 9                                    | 0099 | 3   | 4010  | 9262 | 2006 | 12 | 4,352.00    |                             |     |
| 9                                    | 0099 | 5   | 4010  | 9262 | 2006 | 12 | 4,722.00    |                             |     |
| 9                                    | 0099 | 5   | 4010  | 9262 | 2006 | 12 | (4,722.00)  |                             |     |
| 9                                    | 0099 | 5   | 4010  | 9262 | 2006 | 12 | 4,722.00    |                             |     |
| 9                                    | 0099 | 6   | 4010  | 9262 | 2006 | 12 | 1,959.00    |                             |     |
| 9                                    | 0099 | 6   | 4010  | 9262 | 2006 | 12 | (1,959.00)  |                             |     |
| 9                                    | 0099 | 6   | 4010  | 9262 | 2006 | 12 | 1,959.00    | 21,724                      |     |
|                                      |      |     | 1840  | 9262 | 2006 | 12 |             | (23,599)                    |     |
|                                      |      |     |       |      |      |    |             | Diff. (1,875) Flo-Gas Const |     |
| PER DETAIL AUDIT RESPONSE -GROUP INS |      |     |       |      |      |    |             | <u>(49,772)</u>             |     |

| Numlmpa | Tris | Accou   | Accoi | YEARMO | Amount  | 401K                             |
|---------|------|---------|-------|--------|---------|----------------------------------|
| 9       | 0011 | 4       | 4010  | 9264   | 200612. | (67.00)                          |
| 9       | 0011 | 4       | 4010  | 9264   | 200612. | 67.00                            |
| 9       | 0011 | 4       | 4010  | 9264   | 200612. | (67.00)                          |
| 9       | 0011 | 5       | 4010  | 9264   | 200612. | (61.00)                          |
| 9       | 0011 | 5       | 4010  | 9264   | 200612. | 61.00                            |
| 9       | 0011 | 5       | 4010  | 9264   | 200612. | (61.00)                          |
| 9       | 0012 | 1       | 4010  | 9264   | 200612. | (330.00)                         |
| 9       | 0012 | 1       | 4010  | 9264   | 200612. | 330.00                           |
| 9       | 0012 | 1       | 4010  | 9264   | 200612. | (330.00)                         |
| 9       | 0012 | 3       | 4010  | 9264   | 200612. | (71.00)                          |
| 9       | 0012 | 3       | 4010  | 9264   | 200612. | 71.00                            |
| 9       | 0012 | 3       | 4010  | 9264   | 200612. | (71.00)                          |
|         |      |         |       |        |         | (529)                            |
| 9       | 0099 | 1       | 4010  | 9264   | 200612. | 221.00                           |
| 9       | 0099 | 1       | 4010  | 9264   | 200612. | (221.00)                         |
| 9       | 0099 | 1       | 4010  | 9264   | 200612. | 221.00                           |
| 9       | 0099 | 3       | 4010  | 9264   | 200612. | 90.00                            |
| 9       | 0099 | 3       | 4010  | 9264   | 200612. | (90.00)                          |
| 9       | 0099 | 3       | 4010  | 9264   | 200612. | 90.00                            |
| 9       | 0099 | 5       | 4010  | 9264   | 200612. | 97.00                            |
| 9       | 0099 | 5       | 4010  | 9264   | 200612. | (97.00)                          |
| 9       | 0099 | 5       | 4010  | 9264   | 200612. | 97.00                            |
| 9       | 0099 | 6       | 4010  | 9264   | 200612. | 40.00                            |
| 9       | 0099 | 6       | 4010  | 9264   | 200612. | (40.00)                          |
| 9       | 0099 | 6       | 4010  | 9264   | 200612. | 40.00 448                        |
|         |      |         |       |        |         | (486) } Diff. (38) Flo-Gas Const |
| 1840    | 9264 | 200612. |       |        |         |                                  |

PER DETAIL AUDIT RESPONSE -401K

(1,015)

GL Detail of JE9  
INSURANCE 0.\*  
12/08

Σ(A) { 3,985.00+  
1,951.00+  
0.00+  
1,982.00+  
1,730.00+  
Flo-Gas 9,628.00\*

9,628.00+  
Clearing Act 10,449.00-  
1840  
FLO-GAS CONST. 821.00\* (B)

Σ(C) { 6,005.00+  
1,631.00+  
1,227.00+  
922.00+  
Regulated JE9 9,785.00\*



Journals

Select journal to display account transactions.

Account : 009.9.1.4010.9252

GENERAL LIABILITY

Period : 2006 12 DEC 12/31/2006 Monetary USD

|               |   |   |           |                   |   |          |
|---------------|---|---|-----------|-------------------|---|----------|
| Start balance | : | : | 82,847.95 | Posted activity   | : | 8,928.40 |
| End balance   | : | : | 91,776.35 | Unposted activity | : | .00      |

| Journal Date | Reference    | Source | N/A | Amount    |
|--------------|--------------|--------|-----|-----------|
| 45281        | 1/11/2007 19 | JE     |     | 4,943.40  |
| 45330        | 12/20/2006 9 | JE     |     | 3,985.00  |
| 45515        | 1/23/2007 9  | JE     |     | 3,985.00- |
| 45516        | 1/23/2007 9  | JE     |     | 3,985.00  |

Docket No. 070304-EI  
 Exhibit KLW-3 (Page 27 of 71)  
 Interrogatory No. 135

Bottom

?=Function keys F3=Exit F5=Fold/unfold F24=More keys

Exhibit 135.5  
 PSC 11<sup>th</sup> Interrogatory  
 Docket No. 070300-EI; 070304-EI  
 Witness: Martin

991..9252

(A)

Journals

Select journal to display account transactions.

Account : 009.9.3.4010.9252

GENERAL LIABILITY

Period : 2006 12 DEC 12/31/2006 Monetary USD

Start balance : 27,554.84 Posted activity . 3,516.41  
End balance : 31,071.25 Unposted activity .00

| Journal Date     | Reference | Source | N/A | Amount    |
|------------------|-----------|--------|-----|-----------|
| 45281 1/11/2007  | 19        | JE     |     | 1,565.41  |
| 45330 12/20/2006 | 9         | JE     |     | 1,951.00  |
| 45515 1/23/2007  | 9         | JE     |     | 1,951.00- |
| 45516 1/23/2007  | 9         | JE     |     | 1,951.00  |

Docket No. 070304-EI  
Exhibit K LW-3 (Page 28 of 71)  
Interrogatory No. 135

Bottom

=Function keys F3=Exit F5=Fold/unfold F24=More keys

993.925

(A)

Journals

Select journal to display account transactions.

|                         |                        |          |                   |                   |        |
|-------------------------|------------------------|----------|-------------------|-------------------|--------|
| Account . . . . .       | 009.9.4.4010.9252      |          |                   | GENERAL LIABILITY |        |
| Period . . . . .        | 2006 12 DEC 12/31/2006 | Monetary | USD               |                   |        |
| Start balance . . . . . |                        | .00      | Posted activity . |                   | .00    |
| End balance . . . . .   |                        | .00      | Unposted activity |                   | .00    |
| Journal Date            | Reference              | Source   | N/A               |                   | Amount |

Docket No. 070304-EI  
Exhibit KLW-3 (Page 29 of 71)  
Interrogatory No. 135

F1=Function keys F3=Exit F5=Fold/unfold F24=More keys  
Items to display

994.9252

(A)

Journals

Select journal to display account transactions.

|                         |           |                |                   |           |
|-------------------------|-----------|----------------|-------------------|-----------|
| Account . . . . .       | : 009.9.5 | 4010.9252      | GENERAL LIABILITY |           |
| Period . . . . .        | : 2006 12 | DEC 12/31/2006 | Monetary          | USD       |
| Start balance . . . . . | :         | 19,842.87      | Posted activity . | 3,033.07  |
| End balance . . . . .   | :         | 22,875.94      | Unposted activity | .00       |
| Journal Date            | Reference | Source         | N/A               | Amount    |
| 45281 1/11/2007         | 19        | JE             |                   | 1,071.07  |
| 45330 12/20/2006        | 9         | JE             |                   | 1,962.00  |
| 45515 1/23/2007         | 9         | JE             |                   | 1,962.00- |
| 45516 1/23/2007         | 9         | JE             |                   | 1,962.00  |

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Bottom

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F1=Function keys F3=Exit F5=Fold/unfold F24=More keys

995.925

(A)

Journals

Select journal to display account transactions.

Account : 009.9.6.4010.9252

GENERAL LIABILITY

Period : 2006 12 DEC 12/31/2006 Monetary USD

|               |   |   |           |                   |   |          |
|---------------|---|---|-----------|-------------------|---|----------|
| Start balance | : | : | 20,123.58 | Posted activity   | : | 2,389.12 |
| End balance   | : | : | 22,512.70 | Unposted activity | : | .00      |

| Journal | Date       | Reference | Source | N/A | Amount    |
|---------|------------|-----------|--------|-----|-----------|
| 45281   | 1/11/2007  | 19        | JE     |     | 659.12    |
| 45330   | 12/20/2006 | 9         | JE     |     | 1,730.00  |
| 45515   | 1/23/2007  | 9         | JE     |     | 1,730.00- |
| 45516   | 1/23/2007  | 9         | JE     |     | 1,730.00  |

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Bottom

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?=Function keys F3=Exit F5=Fold/unfold F24=More keys

996.9252

(A)

Journals

Select journal to display account transactions.

Account . . . : 001.0.0.1840.9252

GENERAL LIABILITY

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . . : .00 Posted activity . . . . . .00

End balance . . . . : .00 Unposted activity . . . . . .00

| Journal | Date       | Reference | Source | N/A | Amount     |
|---------|------------|-----------|--------|-----|------------|
| 45281   | 1/11/2007  | 19        | JE     |     | 46,685.69  |
| 45330   | 12/20/2006 | 9         | JE     |     | 10,449.00- |
| 45478   | 1/18/2007  | 13        | JE     |     | 36,236.69- |
| 45515   | 1/23/2007  | 9         | JE     |     | 10,449.00  |
| 45516   | 1/23/2007  | 9         | JE     |     | 10,449.00- |

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Bottom

=Function keys F3=Exit F5=Fold/unfold F24=More keys

Clearing  
1840...925.

(B)

Journals

Select journal to display account transactions.

Account : 001.2.1.4010.9252

GENERAL LIABILITY

Period : 2006 12 DEC 12/31/2006 Monetary USD

Start balance : 347,166.70 Posted activity . 12,550.15

End balance : 359,716.85 Unposted activity .00

| Journal | Date       | Reference | Source | N/A | Amount     |
|---------|------------|-----------|--------|-----|------------|
| 45144   | 1/03/2007  | 19        | JE     |     | 13,984.08- |
| 45281   | 1/11/2007  | 19        | JE     |     | 17,319.83  |
| 45330   | 12/20/2006 | 9         | JE     |     | 6,005.00-  |
| 45478   | 1/18/2007  | 13        | JE     |     | 15,219.40  |
| 45515   | 1/23/2007  | 9         | JE     |     | 6,005.00   |
| 45516   | 1/23/2007  | 9         | JE     |     | 6,005.00-  |

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Bottom

?=Function keys F3=Exit F5=Fold/unfold F24=More keys

121..9252

(C)

Journals

Select journal to display account transactions.

Account . . . : 001.2.3.4010.9252

GENERAL LIABILITY

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

|                       |            |                   |          |
|-----------------------|------------|-------------------|----------|
| Start balance . . . : | 176,873.99 | Posted activity . | 6,921.85 |
| End balance . . . . : | 183,795.84 | Unposted activity | .00      |

| Journal | Date       | Reference | Source | N/A | Amount    |
|---------|------------|-----------|--------|-----|-----------|
| 45144   | 1/03/2007  | 19        | JE     |     | 6,992.04- |
| 45281   | 1/11/2007  | 19        | JE     |     | 8,659.92  |
| 45330   | 12/20/2006 | 9         | JE     |     | 1,631.00- |
| 45478   | 1/18/2007  | 13        | JE     |     | 6,884.97  |
| 45515   | 1/23/2007  | 9         | JE     |     | 1,631.00  |
| 45516   | 1/23/2007  | 9         | JE     |     | 1,631.00- |

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Bottom

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F=Function keys F3=Exit F5=Fold/unfold F24=More keys

123..925:

(C)



Journals

Select journal to display account transactions.

Account : 001.1.5.4010.9252

GENERAL LIABILITY

Period : 2006 12 DEC 12/31/2006 Monetary USD

Start balance : 154,366.82 Posted activity . 6,946.80  
End balance : 161,313.62 Unposted activity .00

| Journal | Date       | Reference | Source | N/A | Amount    |
|---------|------------|-----------|--------|-----|-----------|
| 45144   | 1/03/2007  | 19        | JE     |     | 5,402.94- |
| 45281   | 1/11/2007  | 19        | JE     |     | 6,691.75  |
| 45330   | 12/20/2006 | 9         | JE     |     | 1,227.00- |
| 45478   | 1/18/2007  | 13        | JE     |     | 6,884.99  |
| 45515   | 1/23/2007  | 9         | JE     |     | 1,227.00  |
| 45516   | 1/23/2007  | 9         | JE     |     | 1,227.00- |

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Bottom

F1=Function keys F3=Exit F5=Fold/unfold F24=More keys

Journals

Select journal to display account transactions.

Account . . . 001.1.4.4010.9252

GENERAL LIABILITY

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

|                       |            |                   |          |
|-----------------------|------------|-------------------|----------|
| Start balance . . . : | 162,402.30 | Posted activity . | 7,614.14 |
| End balance . . . . : | 170,016.44 | Unposted activity | .00      |

| Journal | Date       | Reference | Source | N/A | Amount    |
|---------|------------|-----------|--------|-----|-----------|
| 45144   | 1/03/2007  | 19        | JE     |     | 5,402.94- |
| 45281   | 1/11/2007  | 19        | JE     |     | 6,691.75  |
| 45330   | 12/20/2006 | 9         | JE     |     | 922.00-   |
| 45478   | 1/18/2007  | 13        | JE     |     | 7,247.33  |
| 45515   | 1/23/2007  | 9         | JE     |     | 922.00    |
| 45516   | 1/23/2007  | 9         | JE     |     | 922.00-   |

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Bottom

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=Function keys F3=Exit F5=Fold/unfold F24=More keys

114..925  
 (C)

Journals

Select journal to display account transactions.

Account . . : 009.9.1.4010.9261

EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : 104,335.00 Posted activity . 17,042.00

F' balance . . . : 121,377.00 Unposted activity .00

| C | Journal Date     | Reference | Source | N/A | Amount     |
|---|------------------|-----------|--------|-----|------------|
| - | 45330 12/20/2006 | 9         | JE     |     | 6,794.00   |
| - | 45515 1/23/2007  | 9         | JE     |     | 6,794.00-  |
| - | 45516 1/23/2007  | 9         | JE     |     | 6,794.00   |
| - | 46317 3/20/2007  | 5.49      | JE     |     | 37,195.00  |
| - | 46318 3/20/2007  | 5.50      | JE     |     | 26,947.00- |

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Exhibit 135.6  
PSC 11<sup>th</sup> Interrogatory  
Docket No. 070300-EI; 070304-EI  
Witness: Martin

F2=Function keys F3=Exit F5=Fold/unfold F24=More ke

Pension 9261  
JE 91

Σ(A) {  
 07134+000  
 22103+000  
 07031+000  
 12100+000  
 Flo Gas 12100+000

Σ(B) {  
 12100+000  
 12100+000  
 Flo Gas Gas 12100+000

Σ(C) {  
 12100+000  
 22103+000  
 22103+000  
 12100+000  
 Reg. 12100+000

(A)

Journals

Select journal to display account transactions.

Account . . : 009.9.3.4010.9261

EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : 39,228.00 Posted activity . 7,036.00

End balance . . . : 46,264.00 Unposted activity .00

| O. | Journal Date     | Reference | Source | N/A | Amount     |
|----|------------------|-----------|--------|-----|------------|
| -  | 45330 12/20/2006 | 9         | JE     |     | 2,766.00   |
| -  | 45515 1/23/2007  | 9         | JE     |     | 2,766.00-  |
| -  | 45516 1/23/2007  | 9         | JE     |     | 2,766.00   |
| -  | 46317 3/20/2007  | 5.49      | JE     |     | 15,498.00  |
| -  | 46318 3/20/2007  | 5.50      | JE     |     | 11,228.00- |

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

A

Journals

Select journal to display account transactions.

Account . . : 009.9.5.4010.9261

EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : 34,050.00 Posted activity . 5,563.00

F balance . . . : 39,613.00 Unposted activity .00

| O | Journal Date     | Reference | Source | N/A | Amount    |
|---|------------------|-----------|--------|-----|-----------|
| - | 45330 12/20/2006 | 9         | JE     |     | 3,001.00  |
| - | 45515 1/23/2007  | 9         | JE     |     | 3,001.00- |
| - | 45516 1/23/2007  | 9         | JE     |     | 3,001.00  |
| - | 46317 3/20/2007  | 5.49      | JE     |     | 9,299.00  |
| - | 46318 3/20/2007  | 5.50      | JE     |     | 6,737.00- |

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

Journals

Select journal to display account transactions.

Account . . : 009.9.6.4010.9261 EMPL PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : 21,201.00 Posted activity . 2,953.00

End balance . . . : 24,154.00 Unposted activity .00

| O | Journal Date     | Reference | Source | N/A | Amount    |
|---|------------------|-----------|--------|-----|-----------|
| - | 45330 12/20/2006 | 9         | JE     |     | 1,245.00  |
| - | 45515 1/23/2007  | 9         | JE     |     | 1,245.00- |
| - | 45516 1/23/2007  | 9         | JE     |     | 1,245.00  |
| - | 46317 3/20/2007  | 5.49      | JE     |     | 6,198.00  |
| - | 46318 3/20/2007  | 5.50      | JE     |     | 4,490.00- |

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

Journals

Select journal to display account transactions.

Account . . : 001.0.0.1840.9261

EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . . : .00 Posted activity . . . . . .00

F ` balance . . . . : .00 Unposted activity . . . . . .00

| O | Journal Date     | Reference | Source | N/A | Amount     |
|---|------------------|-----------|--------|-----|------------|
| - | 45330 12/20/2006 | 9         | JE     |     | 14,998.00- |
| - | 45378 1/16/2007  | 6         | JE     |     | 97,785.34  |
| - | 45462 1/18/2007  | 13        | JE     |     | 82,787.34- |
| - | 45515 1/23/2007  | 9         | JE     |     | 14,998.00  |
| - | 45516 1/23/2007  | 9         | JE     |     | 14,998.00- |

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(R)

Journals

Select journal to display account transactions.

Account . . : 001.2.1.4010.9261

EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . . : 414,808.04 Posted activity . 55,218.42

F ' balance . . . . : 470,026.46 Unposted activity .00

| O | Journal Date     | Reference | Source | N/A | Amount                |
|---|------------------|-----------|--------|-----|-----------------------|
| - | 45330 12/20/2006 | 9         | JE     |     | <del>10,244.00-</del> |
| - | 45462 1/18/2007  | 13        | JE     |     | 36,426.42             |
| - | 45515 1/23/2007  | 9         | JE     |     | 10,244.00             |
| - | 45516 1/23/2007  | 9         | JE     |     | 10,244.00-            |
| - | 46317 3/20/2007  | 5.49      | JE     |     | 105,385.00            |
| - | 46318 3/20/2007  | 5.50      | JE     |     | 76,349.00-            |

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(C)



Journals

Select journal to display account transactions.

Account . . : 001.2.3.4010.9261

EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . . : 223,749.21 Posted activity . 29,591.34

End balance . . . . : 253,340.55 Unposted activity .00

| O | Journal | Date       | Reference | Source | N/A | Amount     |
|---|---------|------------|-----------|--------|-----|------------|
| - | 45330   | 12/20/2006 | 9         | JE     |     | 2,312.00-  |
| - | 45462   | 1/18/2007  | 13        | JE     |     | 17,385.34  |
| - | 45515   | 1/23/2007  | 9         | JE     |     | 2,312.00   |
| - | 45516   | 1/23/2007  | 9         | JE     |     | 2,312.00-  |
| - | 46317   | 3/20/2007  | 5.49      | JE     |     | 52,692.00  |
| - | 46318   | 3/20/2007  | 5.50      | JE     |     | 38,174.00- |

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys



Journals

Select journal to display account transactions.

|                         |                          |                   |        |                   |            |
|-------------------------|--------------------------|-------------------|--------|-------------------|------------|
| Account . . . . .       | : 001.1.4.4010.9261      |                   |        | EMPLOYEE PENSIONS |            |
| Period . . . . .        | : 2006 12 DEC 12/31/2006 | Monetary          | USD    |                   |            |
| Start balance . . . . . | : 174,682.03             | Posted activity   | .      |                   | 22,979.84  |
| F balance . . . . .     | : 197,661.87             | Unposted activity |        |                   | .00        |
| O                       | Journal Date             | Reference         | Source | N/A               | Amount     |
| -                       | 45330 12/20/2006         | 9                 | JE     |                   | 2,196.00-  |
| -                       | 45462 1/18/2007          | 13                | JE     |                   | 14,073.84  |
| -                       | 45515 1/23/2007          | 9                 | JE     |                   | 2,196.00   |
| -                       | 45516 1/23/2007          | 9                 | JE     |                   | 2,196.00-  |
| -                       | 46317 3/20/2007          | 5.49              | JE     |                   | 40,294.00  |
| -                       | 46318 3/20/2007          | 5.50              | JE     |                   | 29,192.00- |

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Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys



Journals

Select journal to display account transactions.

Account . . : 001.1.5.4010.9261

EMPLOYEE PENSIONS

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

|                         |            |                   |           |
|-------------------------|------------|-------------------|-----------|
| Start balance . . . . . | 186,173.00 | Posted activity . | 24,979.74 |
| F ' balance . . . . .   | 211,152.74 | Unposted activity | .00       |

| Cr # | Journal Date     | Reference | Source | N/A | Amount     |
|------|------------------|-----------|--------|-----|------------|
| -    | 45330 12/20/2006 | 9         | JE     |     | 1,878.00-  |
| -    | 45462 1/18/2007  | 13        | JE     |     | 14,901.74  |
| -    | 45515 1/23/2007  | 9         | JE     |     | 1,878.00   |
| -    | 45516 1/23/2007  | 9         | JE     |     | 1,878.00-  |
| -    | 46317 3/20/2007  | 5.49      | JE     |     | 43,394.00  |
| -    | 46318 3/20/2007  | 5.50      | JE     |     | 31,438.00- |

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Bottom

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F2=Function keys F3=Exit F5=Fold/unfold F24=More keys



Journals

Select journal to display account transactions.

|                         |                          |                             |        |     |                  |
|-------------------------|--------------------------|-----------------------------|--------|-----|------------------|
| Account . . . . .       | : 009.9.1.4010.9262      | EMPLOYEE BEN-MEDICAL & OT   |        |     |                  |
| Period . . . . .        | : 2006 12 DEC 12/31/2006 | Monetary USD                |        |     |                  |
| Start balance . . . . . | : 112,662.41             | Posted activity . 14,025.77 |        |     |                  |
| F' balance . . . . .    | : 126,688.18             | Unposted activity .00       |        |     |                  |
| O                       | Journal Date             | Reference                   | Source | N/A | Amount           |
| -                       | 45230 1/10/2007          | PLSUMMARY                   | PL     |     | 595.75           |
| -                       | 45330 12/20/2006         | 9                           | JE     |     | <u>10,691.00</u> |
| -                       | 45473 1/18/2007          | 13                          | JE     |     | 2,739.02         |
| -                       | 45515 1/23/2007          | 9                           | JE     |     | 10,691.00-       |
| -                       | 45516 1/23/2007          | 9                           | JE     |     | 10,691.00        |

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Bottom

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F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

Medical 9262

JE 9

U.S.

(A) { 10,000.00  
 4,000.00  
 4,000.00  
 1,000.00  
 -----  
 19,000.00

Flo Gas

(B) { 10,000.00  
 -----  
 Flo gas cost 10,000.00

(C) { 10,000.00  
 -----  
 10,000.00

(D) { 10,000.00  
 -----  
 Reg. 10,000.00

991.9262

(A)

Journals

Select journal to display account transactions.

Account . . : 009.9.3.4010.9262 EMPLOYEE BEN-MEDICAL & OT  
 Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD  
 Start balance . . . : 40,144.15 Posted activity . 5,587.81  
 F' balance . . . . : 45,731.96 Unposted activity .00

| C | Journal Date     | Reference | Source | N/A | Amount    |
|---|------------------|-----------|--------|-----|-----------|
| - | 45230 1/10/2007  | PLSUMMARY | PL     |     | 100.06    |
| - | 45303 1/12/2007  | PLSUMMARY | PL     |     | 21.79     |
| - | 45303 1/12/2007  | PLSUMMARY | PL     |     | 27.30-    |
| - | 45330 12/20/2006 | 9         | JE     |     | 4,352.00  |
| - | 45473 1/18/2007  | 13        | JE     |     | 1,141.26  |
| - | 45515 1/23/2007  | 9         | JE     |     | 4,352.00- |
| - | 45516 1/23/2007  | 9         | JE     |     | 4,352.00  |

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Bottom

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F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

993.9262

(A)

Journals

Select journal to display account transactions.

Account . . : 009.9.4.4010.9262

EMPLOYEE BEN-MEDICAL & OT

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

|                         |     |                   |     |
|-------------------------|-----|-------------------|-----|
| Start balance . . . . . | .00 | Posted activity . | .00 |
| End balance . . . . .   | .00 | Unposted activity | .00 |

| O | Journal Date | Reference | Source | N/A | Amount |
|---|--------------|-----------|--------|-----|--------|
|---|--------------|-----------|--------|-----|--------|

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F2=Function keys F3=Exit F5=Fold/unfold F24=More keys  
 No items to display

Journals

Select journal to display account transactions.

Account . . : 009.9.5.4010.9262

EMPLOYEE BEN-MEDICAL & OT

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

|                       |           |                   |          |
|-----------------------|-----------|-------------------|----------|
| Start balance . . . : | 37,054.18 | Posted activity . | 5,406.75 |
| F ' balance . . . . : | 42,460.93 | Unposted activity | .00      |

| C | Journal Date     | Reference | Source | N/A | Amount    |
|---|------------------|-----------|--------|-----|-----------|
| - | 45330 12/20/2006 | 9         | JE     |     | 4,722.00  |
| - | 45473 1/18/2007  | 13        | JE     |     | 684.75    |
| - | 45515 1/23/2007  | 9         | JE     |     | 4,722.00- |
| - | 45516 1/23/2007  | 9         | JE     |     | 4,722.00  |

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Bottom

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F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

995.9262

Ⓟ

Journals

Select journal to display account transactions.

Account . . . : 009.9.6.4010.9262 EMPLOYEE BEN-MEDICAL & OT  
 Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD  
 Start balance . . . : 23,254.53 Posted activity . 2,415.53  
 F ' balance . . . . : 25,670.06 Unposted activity .00

| C | Journal Date     | Reference | Source | N/A | Amount    |
|---|------------------|-----------|--------|-----|-----------|
| - | 45330 12/20/2006 | 9         | JE     |     | 1,959.00  |
| - | 45473 1/18/2007  | 13        | JE     |     | 456.53    |
| - | 45515 1/23/2007  | 9         | JE     |     | 1,959.00- |
| - | 45516 1/23/2007  | 9         | JE     |     | 1,959.00  |

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Bottom

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F2=Function keys F3=Exit F5=Fold/unfold F24=More keys



Journals

Select journal to display account transactions.

Account . . : 001.0.0.1840.9262 EMPLOYEE BEN-MEDICAL & OT  
 Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD  
 Start balance . . . : .00 Posted activity . . . . . .00  
 F ' balance . . . . : .00 Unposted activity . . . . . .00

| C | Journal | Date       | Reference | Source | N/A | Amount      |
|---|---------|------------|-----------|--------|-----|-------------|
| - | 45228   | 1/10/2007  | PLSUMMARY | PL     |     | 828.90      |
| - | 45281   | 1/11/2007  | 19        | JE     |     | 148,618.32  |
| - | 45330   | 12/20/2006 | 9         | JE     |     | 23,599.00-  |
| - | 45463   | 1/18/2007  | 13        | JE     |     | 125,848.22- |
| - | 45515   | 1/23/2007  | 9         | JE     |     | 23,599.00   |
| - | 45516   | 1/23/2007  | 9         | JE     |     | 23,599.00-  |

Docket No. 070304-EI  
 Exhibit K LW-3 (Page 51 of 71)  
 Interrogatory No. 135

Bottom

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F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

1840.9262  
 (B)

Journals

Select journal to display account transactions.

Account . . : 001.2.1.4010.9262 EMPLOYEE BEN-MEDICAL & OT  
 Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD  
 Start balance . . . : 469,695.44 Posted activity . 49,957.49  
 F' balance . . . . : 519,652.93 Unposted activity .00

| C | Journal | Date       | Reference | Source | N/A | Amount            |
|---|---------|------------|-----------|--------|-----|-------------------|
| - | 45228   | 1/10/2007  | PLSUMMARY | PL     |     | 2,948.70          |
| - | 45330   | 12/20/2006 | 9         | JE     |     | <u>16,125.00-</u> |
| - | 45463   | 1/18/2007  | 13        | JE     |     | 55,373.21         |
| - | 45473   | 1/18/2007  | 13        | JE     |     | 7,760.58          |
| - | 45515   | 1/23/2007  | 9         | JE     |     | 16,125.00         |
| - | 45516   | 1/23/2007  | 9         | JE     |     | 16,125.00-        |

Docket No. 070304-EI  
 Exhibit KLW-3 (Page 52 of 71)  
 Interrogatory No. 135

Bottom

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F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

6

Journals

elect journal to display account transactions.

ccount . . : 001.2.3.4010.9262

EMPLOYEE BEN-MEDICA.

eriod . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

art balance . . . : 247,229.68 Posted activity . 26,9

balance . . . . : 274,216.35 Unposted activity

| Journal Date     | Reference | Source | N/A | Amount    |
|------------------|-----------|--------|-----|-----------|
| 45228 1/10/2007  | PLSUMMARY | PL     |     | 488.55    |
| 45301 1/12/2007  | PLSUMMARY | PL     |     | 159.79    |
| 45301 1/12/2007  | PLSUMMARY | PL     |     | 333.08-   |
| 45330 12/20/2006 | 9         | JE     |     | 3,637.00- |
| 45463 1/18/2007  | 13        | JE     |     | 26,428.12 |
| 45473 1/18/2007  | 13        | JE     |     | 3,880.29  |
| 45515 1/23/2007  | 9         | JE     |     | 3,637.00  |
| 45516 1/23/2007  | 9         | JE     |     | 3,637.00- |

Docket No. 070304-EI  
Exhibit KLW-3 (Page 53 of 71)  
Interrogatory No. 135

Bottom



Select journal to display account transactions.

Account . . : 001.1.4.4010.9262 EMPLOYEE BEN-MEDICAL &

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . . : 192,571.00 Posted activity . 20,987.

E balance . . . . : 213,558.10 Unposted activity . . . . . 0

| O | Journal Date     | Reference | Source | N/A | Amount    |
|---|------------------|-----------|--------|-----|-----------|
| - | 45228 1/10/2007  | PLSUMMARY | PL     |     | 80.63     |
| - | 45330 12/20/2006 | 9         | JE     |     | 3,455.00- |
| - | 45463 1/18/2007  | 13        | JE     |     | 21,394.19 |
| - | 45473 1/18/2007  | 13        | JE     |     | 2,967.28  |
| - | 45515 1/23/2007  | 9         | JE     |     | 3,455.00  |
| - | 45516 1/23/2007  | 9         | JE     |     | 3,455.00- |

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Interrogatory No. 135

Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(C)

select journal to display account transactions.

Account . . . : 009.9.1.4010.9264 401(K) EXPENSE COMPA.  
 Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD  
 Start balance . . . : 1,470.69 Posted activity . 22.  
 balance . . . . . : 1,691.69 Unposted activity

| Journal Date     | Reference | Source | N/A | Amount  |
|------------------|-----------|--------|-----|---------|
| 45330 12/20/2006 | 9         | JE     |     | 221.00  |
| 45515 1/23/2007  | 9         | JE     |     | 221.00- |
| 45516 1/23/2007  | 9         | JE     |     | 221.00  |

Docket No. 070304-EI  
 Exhibit KLV-3 (Page 56 of 71)  
 Interrogatory No. 135

Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

401 K 9264

JE9

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 Fla. Gas 400-000

Fla. Gas (B)  
 400-000

Σ (C)  
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 21-000  
 Fla. Gas 400-000

900.9264

(A)

Journals

Select journal to display account transactions.

|                         |                          |                  |                   |                           |               |
|-------------------------|--------------------------|------------------|-------------------|---------------------------|---------------|
| Account . . . . .       | : 009.9.3.4010.9264      |                  |                   | 401(K) EXPENSE COMPANY MA |               |
| Period . . . . .        | : 2006 12 DEC 12/31/2006 | Monetary         | USD               |                           |               |
| Start balance . . . . . |                          | 510.12           | Posted activity   |                           | 90.00         |
| End balance . . . . .   |                          | 600.12           | Unposted activity |                           | .00           |
| <b>O</b>                | <b>Journal Date</b>      | <b>Reference</b> | <b>Source</b>     | <b>N/A</b>                | <b>Amount</b> |
| -                       | 45330 12/20/2006 9       |                  | JE                |                           | 90.00         |
| -                       | 45515 1/23/2007 9        |                  | JE                |                           | 90.00-        |
| -                       | 45516 1/23/2007 9        |                  | JE                |                           | 90.00         |

Docket No. 070304-EI  
Exhibit KLW-3 (Page 57 of 71)  
Interrogatory No. 135

Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

(A)

Journals

Select journal to display account transactions.

Account . . : 009.9.5.4010.9264 401(K) EXPENSE COMPANY MA

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : 609.66 Posted activity . 97.00

I balance . . . . : 706.66 Unposted activity .00

| O | Journal Date     | Reference | Source | N/A | Amount |
|---|------------------|-----------|--------|-----|--------|
| - | 45330 12/20/2006 | 9         | JE     |     | 97.00  |
| - | 45515 1/23/2007  | 9         | JE     |     | 97.00- |
| - | 45516 1/23/2007  | 9         | JE     |     | 97.00  |

Docket No. 070304-E1  
Exhibit K LW-3 (Page 58 of 71)  
Interrogatory No. 135

Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys



Journals

Select journal to display account transactions.

|                         |                          |          |                   |                           |               |
|-------------------------|--------------------------|----------|-------------------|---------------------------|---------------|
| Account . . . . .       | : 009.9.6.4010.9264      |          |                   | 401(K) EXPENSE COMPANY MA |               |
| Period . . . . .        | : 2006 12 DEC 12/31/2006 | Monetary | USD               |                           |               |
| Start balance . . . . . |                          | 254.56   | Posted activity . |                           | 40.00         |
| 1 balance . . . . .     |                          | 294.56   | Unposted activity |                           | .00           |
| O Journal Date          | Reference                | Source   | N/A               |                           | <u>Amount</u> |
| - 45330 12/20/2006      | 9                        | JE       |                   |                           | <u>40.00</u>  |
| - 45515 1/23/2007       | 9                        | JE       |                   |                           | 40.00-        |
| - 45516 1/23/2007       | 9                        | JE       |                   |                           | 40.00         |

Docket No. 070304-EI  
Exhibit KLW-3 (Page 59 of 71)  
Interrogatory No. 135

Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

A



Select journal to display account transactions.

Account . . : 001.0.0.1840.9264 401(K) EXPENSE COMPANY MA

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . : .00 Posted activity . . . . . .00

E balance . . . . : .00 Unposted activity . . . . . .00

| O | Journal Date     | Reference | Source | N/A | Amount    |
|---|------------------|-----------|--------|-----|-----------|
| - | 45330 12/20/2006 | 9         | JE     |     | 486.00-   |
| - | 45378 1/16/2007  | 6         | JE     |     | 3,130.81  |
| - | 45479 1/18/2007  | 13        | JE     |     | 2,644.81- |
| - | 45515 1/23/2007  | 9         | JE     |     | 486.00    |
| - | 45516 1/23/2007  | 9         | JE     |     | 486.00-   |

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Exhibit KLW-3 (Page 60 of 71)  
Interrogatory No. 135

Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

1840.9264

(B)

2/06/2008 10:10:10

Interactive Trial Balance  
Journals

GLGITB

GLDI

Select journal to display account transactions.

Account . . . : 001.2.1.4010.9264

401(K) EXPENSE COMPANY

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . . : 5,821.40 Posted activity . 833.

End balance . . . : 6,655.11 Unposted activity . 0

| Journal Date     | Reference | Source | N/A | Amount   |
|------------------|-----------|--------|-----|----------|
| 45330 12/20/2006 | 9         | JE     |     | 330.00-  |
| 45479 1/18/2007  | 13        | JE     |     | 1,163.71 |
| 45515 1/23/2007  | 9         | JE     |     | 330.00   |
| 45516 1/23/2007  | 9         | JE     |     | 330.00-  |

Docket No. 070304-EI  
Exhibit KLW-3 (Page 61 of 71)  
Interrogatory No. 135

Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

121.9264

(r)

Journals

Select journal to display account transactions.

Account . . : 001.2.3.4010.9264 401(K) EXPENSE COMPANY MA

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . . : 3,088.93 Posted activity . 484.41

I balance . . . . : 3,573.34 Unposted activity .00

| O | Journal Date     | Reference | Source | N/A | Amount |
|---|------------------|-----------|--------|-----|--------|
| - | 45330 12/20/2006 | 9         | JE     |     | 71.00- |
| - | 45479 1/18/2007  | 13        | JE     |     | 555.41 |
| - | 45515 1/23/2007  | 9         | JE     |     | 71.00  |
| - | 45516 1/23/2007  | 9         | JE     |     | 71.00- |

Docket No. 070304-EI  
Exhibit K LW-3 (Page 62 of 71)  
Interrogatory No. 135

Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

2/06/2008 10:10:06

Interactive Trial Balance

GLGITB

GLDJT

Journals

Select journal to display account transactions.

Account . . . : 001.1.4.4010.9264

401(K) EXPENSE COMPANY

Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD

Start balance . . . : 2,435.05 Posted activity . 382.00

End balance . . . : 2,817.66 Unposted activity . 0.00

| Journal Date     | Reference | Source | N/A | Amount |
|------------------|-----------|--------|-----|--------|
| 45330 12/20/2006 | 9         | JE     |     | 67.00- |
| 45479 1/18/2007  | 13        | JE     |     | 449.61 |
| 45515 1/23/2007  | 9         | JE     |     | 67.00  |
| 45516 1/23/2007  | 9         | JE     |     | 67.00- |

Docket No. 070304-EI  
Exhibit KLW-3 (Page 63 of 71)  
Interrogatory No. 135

Bottom

F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

Journals

Select journal to display account transactions.

Account . . : 001.1.5.4010.9264 401(K) EXPENSE COMPANY MA  
 Period . . . . . : 2006 12 DEC 12/31/2006 Monetary USD  
 Start balance . . . : 2,530.62 Posted activity . 415.08  
 E balance . . . . : 2,945.70 Unposted activity .00

| O | Journal Date     | Reference | Source | N/A | Amount |
|---|------------------|-----------|--------|-----|--------|
| - | 45330 12/20/2006 | 9         | JE     |     | 61.00- |
| - | 45479 1/18/2007  | 13        | JE     |     | 476.08 |
| - | 45515 1/23/2007  | 9         | JE     |     | 61.00  |
| - | 45516 1/23/2007  | 9         | JE     |     | 61.00- |

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 Exhibit KLW-3 (Page 64 of 71)  
 Interrogatory No. 135

Bottom

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F2=Function keys F3=Exit F5=Fold/unfold F24=More keys

115,9264

EXAMPLE OF BENEFIT ALLOCATION THEORY

|                               |    |              |
|-------------------------------|----|--------------|
| Benefit XYZ                   | \$ | 100,000.00   |
| Total Payroll before benefits | \$ | 5,000,000.00 |
| Benefit rate                  |    | 2.00%        |

Payroll JE Example :

| Account Number | Payroll \$ before Benefits | Nonregulated and Capital Benefits allocated on Payroll journal entry 2% | Regulated noncapital Benefits charged directly to expenses | Total Benefits       |
|----------------|----------------------------|---|--|----------------------|
| 114.4010.9201  | \$ 1,250,000.00            |   | \$ 25,000.00   |                      |
| 114.4010.8802  | \$ 250,000.00              |   | \$ 5,000.00  |                      |
| 114.4010.903   | \$ 250,000.00              |   | \$ 5,000.00  |                      |
| 114.1070.391   | \$ 250,000.00              | \$ 5,000.00   |  |                      |
| 991.4010.9201  | \$ 2,000,000.00            | \$ 40,000.00  |  |                      |
| 991.1070.391   | \$ 1,000,000.00            | \$ 20,000.00  |  |                      |
| <b>TOTAL</b>   | <b>\$ 5,000,000.00</b>     | <b>\$ 65,000.00</b>   | <b>\$ 35,000.00</b>  | <b>\$ 100,000.00</b> |

MEMO:

|                          | Payroll \$             | %              | Benefits \$          | %              |
|--------------------------|------------------------|----------------|----------------------|----------------|
| Nonregulated and Capital | \$ 3,250,000.00        | 65.00%         | \$ 65,000.00         | 65.00%         |
| Regulated noncapital     | \$ 1,750,000.00        | 35.00%         | \$ 35,000.00         | 35.00%         |
| <b>Total</b>             | <b>\$ 5,000,000.00</b> | <b>100.00%</b> | <b>\$ 100,000.00</b> | <b>100.00%</b> |

Exhibit 135.7  
 PSC 11<sup>th</sup> Interrogatory  
 Docket No. 070300-EI; 070304-EI  
 Witness: Martin  
 Docket No. 070304-EI  
 Exhibit KLW-3 (Page 65 of 71)  
 Interrogatory No. 135

**AUDIT FINDING NO. 4**

**SUBJECT: Payroll Overhead**

**AUDIT ANALYSIS:** We reviewed and traced payroll overhead rates to a detailed company schedule, by employee, of payroll overhead added to base pay. We determined that the only charge allocated to the gas salaries was unproductive time. Electric conservation payroll included FUTA, SUTA, and FICA taxes, an allocation of pension, group insurance and workmen's compensation insurance. Gas payroll did not include these items because of a computer programming error. Therefore, \$67,968 was not allocated to gas conservation expenses. Interest expense should be decreased by \$1,875. The following page shows the utility calculation of the amount of the error and the next page shows the calculation of the interest expense.

**EFFECT ON THE GENERAL LEDGER:** The following entry should be made to the general ledger:

| ACCOUNT                                  | DEBIT     | CREDIT    |
|--|-----------|-----------|
| 121.2530.61 DEFERRED CREDIT OVERRECOVERY | 67,968.00 |           |
| TAXES AND BENEFITS NON-CONSERVATION      |           | 67,968.00 |
| 121.2530.61 DEFERRED CREDIT OVERRECOVERY | 1,875.00  |           |
| INTEREST EXPENSE                         |           | 1,875.00  |

**EFFECT ON THE FILING:** Conservation expenses should be increased by \$67,968 and interest expense decreased by \$1,875. The over-recovery should be reduced by \$69,843.

**JOURNAL ENTRY HEADER**

BATCH TYPE (M/S) **M** ACCT YEAR **2007** PERIOD **6<sup>th</sup>**  
 JOURNAL NUMBER 47510  
 COMPANY **001** BATCH NO. 30934  
 REFERENCE **9 Y** SOURCE **JE**  
 DESCRIPTION: **Payroll Tax 2006 Adjustments** AUTO ACCRUAL? **0**

JE# **9 Y**  
 YR / PD  
 SUPPLEMENT **2007 6**  
 Jan 2006 - Dec 2006 Gas Conservation Tax Adjustments to record OverHead charges not charged per PayRoll reports.

| ACCOUNT NUMBER | AMOUNT      |            | DESCRIPTION  | SUBLDG. NUMBER                         |           |
|----------------|-------------|------------|--|--|-----------|
|                | DEBIT       | CREDIT     |  |  |           |
| 121.4010.907   | 7,993.00    |            | Jan 2006-Dec 2006 Gas Conservation Payroll Tax Adjustments | 071450                                 |           |
| 121.4010.908   | 291.00      |            |  | <del>070650</del><br><del>007650</del> |           |
| 121.4010.908   | 8,417.00    |            |  | 070150                                 |           |
| 121.4010.908   | 2,719.00    |            |  | 070250                                 |           |
| 121.4010.908   | 286.00      |            |  | 070350                                 |           |
| 121.4010.908   | 653.00      |            |  | 070450                                 |           |
| 121.4010.908   | 769.00      |            |  | 070550                                 |           |
| 121.4010.908   | 4,655.00    |            |  | 070650                                 |           |
| 121.4010.908   | 84.00       |            |  | 070750                                 |           |
| 121.4010.908   | 1,207.00    |            |  | 071050                                 |           |
| 121.4010.908   | 10,059.00   |            |  | 071450                                 |           |
| 121.4010.909   | 23.00       |            |  | 670251                                 |           |
| 121.4010.909   | 13.00       |            |  | 670551                                 |           |
| 121.4010.909   | 20.00       |            |  | 670651                                 |           |
| 121.4010.910   | 2,301.00    |            |  | 071450                                 |           |
| 121.4010.910   | 327.00      |            |  | 071455                                 |           |
| 121.4080.5     |             | 555.00     | FUTA ADJ   |  |           |
| 121.4080.6     |             | 895.00     | SUTA ADJ   |  |           |
| 121.4080.7     |             | 10,450.00  | FICA ADJ   |  |           |
| 121.4010.9261  |             | 10,335.00  | PENSION ADJ  |  |           |
| PAGE           | PAGE TOTALS | 39,817.00  | 22,235.00  | INITIALS                               | DATE      |
| 1 OF 3         | J.E. TOTALS | SEE PAGE 3 | SEE PAGE 3   | PREPARED BY CDY/                       | 6/22/2007 |
|                |             |            |  | APPROVED BY [Signature]                | 7/9/07    |
|                |             |            |  | ENTERED BY [Signature]                 | 7/9/07    |
|                |             |            |  | CHECKED BY [Signature]                 | 7/10/07   |
|                |             |            |  | POSTED BY [Signature]                  | 7/10/07   |

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**JOURNAL ENTRY HEADER**

BATCH TYPE (M/S) **M** ACCT YEAR **2007** PERIOD **6**  
 JOURNAL NUMBER \_\_\_\_\_  
 COMPANY **001** BATCH NO. \_\_\_\_\_  
 REFERENCE **9 Y** SOURCE **JE**  
 DESCRIPTION: **Payroll Tax 2007 Adjustments** AUTO ACCRUAL? **0**

JE# **9 Y**  
 YR / PD  
 SUPPLEMENT **2007 6**  
**Jan 2006 - Dec 2006 Gas Conservation Tax Adjustments to record OverHead charges not charged per PayRoll reports.**

| ACCOUNT NUMBER | AMOUNT      |            | DESCRIPTION  | SUBLDG. NUMBER |           |
|----------------|-------------|------------|--|----------------|-----------|
|                | DEBIT       | CREDIT     |  |                |           |
| 121.4010.9262  |             | 13,037.00  | PENSION ADJ  |                |           |
| 121.4010.9252  |             | 4,545.00   | W. COMP ADJ  |                |           |
| 123.4010.907   | 1,998.00    |            | Jan 2006-Dec 2006 Gas Conservation Payroll Tax Adjustments | 071050         |           |
| 123.4010.907   | 2,250.00    |            |  | 071450         |           |
| 123.4010.908   | 1,826.00    |            |  | 070150         |           |
| 123.4010.908   | 1,384.00    |            |  | 070250         |           |
| 123.4010.908   | 980.00      |            |  | 070350         |           |
| 123.4010.908   | 128.00      |            |  | 070450         |           |
| 123.4010.908   | 344.00      |            |  | 070550         |           |
| 123.4010.908   | 1,377.00    |            |  | 070650         |           |
| 123.4010.908   | 656.00      |            |  | 070750         |           |
| 123.4010.908   | 914.00      |            |  | 071050         |           |
| 123.4010.908   | 115.00      |            |  | 071350         |           |
| 123.4010.908   | 16,133.00   |            |  | 071450         |           |
| 123.4010.909   | 20.00       |            |  | 670251         |           |
| 123.4010.909   | 13.00       |            |  | 670551         |           |
| 123.4010.909   | 13.00       |            |  | 670651         |           |
| 123.4080.5     |             | 351.00     | FUTA ADJ   |                |           |
| 123.4080.6     |             | 565.00     | SUTA ADJ   |                |           |
| 123.4080.7     |             | 7,496.00   | FICA ADJ   |                |           |
| PAGE           | PAGE TOTALS | 28,151.00  | 25,994.00  | INITIALS       | DATE      |
| 2 OF 3         | J.E. TOTALS | SEE PAGE 3 | SEE PAGE 3   | CDY            | 6/22/2007 |
|                |             |            |  | PREPARED BY    |           |
|                |             |            |  | APPROVED BY    |           |
|                |             |            |  | ENTERED BY     |           |
|                |             |            |  | CHECKED BY     |           |
|                |             |            |  | POSTED BY      |           |

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**JOURNAL ENTRY HEADER**

BATCH TYPE (M/S) **M** ACCT YEAR **2007** PERIOD **6**  
 JOURNAL NUMBER \_\_\_\_\_  
 COMPANY **001** BATCH NO. \_\_\_\_\_  
 REFERENCE **9 Y** SOURCE **JE**  
 DESCRIPTION: Payroll Tax 2007 Adjustments AUTO ACCRUAL? **0**

JE DESCRIPTION: \_\_\_\_\_ JE# **9 Y**  
 YR / PD  
 SUPPLEMENT **2007 6**  
 Jan 2006 - Dec 2006 Gas Conservation Tax Adjustments to record OverHead charges not charged per PayRoll reports.

| ACCOUNT NUMBER | AMOUNT |          | DESCRIPTION | SUBLDG. NUMBER |
|----------------|--------|----------|-------------|----------------|
|                | DEBIT  | CREDIT   |             |                |
| 123.4010.9261  |        | 7,147.00 | PENSION ADJ |                |
| 123.4010.9262  |        | 9,327.00 | INS ADJ     |                |
| 123.4010.9252  |        | 3,265.00 | W. COMP ADJ |                |
|                |        |          |             |                |
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*CDY*

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|-----------------------|-------------|------------------|------------------|-------------|----------|------|
| PAGE<br><b>3 OF 3</b> | PAGE TOTALS | <b>0.00</b>      | <b>19,739.00</b> | PREPARED BY | INITIALS | DATE |
|                       | J.E. TOTALS | <b>67,968.00</b> | <b>67,968.00</b> | APPROVED BY |          |      |
|                       |             |                  |                  | ENTERED BY  |          |      |
|                       |             |                  |                  | CHECKED BY  |          |      |
|                       |             |                  |                  | POSTED BY   |          |      |

By Acct JE SUMMARY

| GL#                       | AMOUNT1    | OH %   | OH AMOUNT |           |
|---------------------------|------------|--------|-----------|-----------|
| 121.4010.907.071450 Total | 27,421.26  | 29.15% | 7,993.00  |           |
| 121.4010.908.007650 Total | 999.36     | 29.15% | 291.00    |           |
| 121.4010.908.070150 Total | 28,874.63  | 29.15% | 8,417.00  |           |
| 121.4010.908.070250 Total | 9,327.28   | 29.15% | 2,719.00  |           |
| 121.4010.908.070350 Total | 980.09     | 29.15% | 286.00    |           |
| 121.4010.908.070450 Total | 2,240.62   | 29.15% | 653.00    |           |
| 121.4010.908.070550 Total | 2,638.22   | 29.15% | 769.00    |           |
| 121.4010.908.070650 Total | 15,969.68  | 29.15% | 4,655.00  |           |
| 121.4010.908.070750 Total | 289.12     | 29.15% | 84.00     |           |
| 121.4010.908.071050 Total | 4,141.14   | 29.15% | 1,207.00  |           |
| 121.4010.908.071450 Total | 34,510.62  | 29.15% | 10,059.00 |           |
| 121.4010.909.670251 Total | 80.25      | 29.15% | 23.00     |           |
| 121.4010.909.670551 Total | 46.15      | 29.15% | 13.00     |           |
| 121.4010.909.670651 Total | 68.19      | 29.15% | 20.00     |           |
| 121.4010.910.071450 Total | 7,892.83   | 29.15% | 2,301.00  |           |
| 121.4010.910.071455 Total | 1,123.82   | 29.15% | 327.00    | 39,817.00 |
|                           |            |        |           |           |
| 123.4010.907.071050 Total | 6,955.35   | 28.73% | 1,998.00  |           |
| 123.4010.907.071450 Total | 7,832.12   | 28.73% | 2,250.00  |           |
| 123.4010.908.070150 Total | 6,356.03   | 28.73% | 1,826.00  |           |
| 123.4010.908.070250 Total | 4,816.27   | 28.73% | 1,384.00  |           |
| 123.4010.908.070350 Total | 3,409.53   | 28.73% | 980.00    |           |
| 123.4010.908.070450 Total | 446.92     | 28.73% | 128.00    |           |
| 123.4010.908.070550 Total | 1,198.69   | 28.73% | 344.00    |           |
| 123.4010.908.070650 Total | 4,793.45   | 28.73% | 1,377.00  |           |
| 123.4010.908.070750 Total | 2,284.61   | 28.73% | 656.00    |           |
| 123.4010.908.071050 Total | 3,181.21   | 28.73% | 914.00    |           |
| 123.4010.908.071350 Total | 401.94     | 28.73% | 115.00    |           |
| 123.4010.908.071450 Total | 56,151.36  | 28.73% | 16,133.00 |           |
| 123.4010.909.670251 Total | 70.26      | 28.73% | 20.00     |           |
| 123.4010.909.670551 Total | 46.15      | 28.73% | 13.00     |           |
| 123.4010.909.670651 Total | 46.15      | 28.73% | 13.00     | 28,151.00 |
| Grand Total               | 234,593.30 |        |           | 67,968.00 |

COPY

**AFFIDAVIT**

STATE OF FLORIDA)

COUNTY OF PALM BEACH)

I hereby certify that on this 6th day of February, 2008, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Cheryl Martin, who is personally known to me, and he/she acknowledged before me that he/she provided the answers to interrogatory number(s) 135 from STAFF'S ELEVENTH SET OF INTERROGATORIES TO FLORIDA PUBLIC UTILITIES COMPANY (NOS. 135) in Docket Nos. 070300-EI and 070304-EI, and that the responses are true and correct based on his/her personal knowledge.

Cheryl Martin

Cheryl Martin

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 6th day of February, 2008.



Dina Bellechasse  
Notary Public  
State of Florida, at Large

My Commission Expires:  
December 13, 2011