

**Gibsonia Estates
Water**

Docket No. 080121-WS

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

Polk County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

- CMP _____
- COM _____
- CTR _____
- CLP** _____
- COL _____
- APC _____
- FCA _____
- SCR _____
- LCA _____
- LEC _____
- OTH _____

Aqua Utilities Florida, Inc.

Filed May 2008

DOCUMENT NUMBER - DATE
04359 MAY 22 08
 FPSC-COMMISSION CLERK



Gibsonia Estates
RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-1

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

(1) Line No. Description	(2) Historical Test Year 2007			(5) Pro Forma Test Year		(7) Supporting Schedules
	(2) Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance	
1 Utility Plant in Service	350,493	11,005	361,499	28,639	390,137	A-5
2 Utility Land & Land Rights	3,830	0	3,830	0	3,830	A-5
3 Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	(70,668)	(1,497)	(72,166)	13,170	(58,996)	A-9
6 Less: CIAC	(90,353)	0	(90,353)	0	(90,353)	A-12
7 Accumulated Amortization of CIAC	44,577	446	45,022	0	45,022	A-14
8 Acquisition Adjustments	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	A-16
11 Working Capital Allowance	0	11,989	11,989	8,023	20,012	A-17, A-3
12 Total Rate Base	<u>237,879</u>	<u>21,942</u>	<u>259,822</u>	<u>49,832</u>	<u>309,653</u>	

Schedule of Sewer Rate Base

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

(1) Line No. Description	(2) Historical Test Year 2007			(5) Pro Forma Test Year		(7) Supporting Schedules
	(3) Average Balance Per Books	(4) Adjusted Average Balance	(6) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance	
1 Utility Plant in Service	0	0	0	0	0	A-6
2 Utility Land & Land Rights	0	0	0	0	0	A-6
3 Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	0	0	0	0	0	A-10
6 Less: CIAC	0	0	0	0	0	A-12
7 Accumulated Amortization of CIAC	0	0	0	0	0	A-14
8 Acquisition Adjustments	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	A-16
11 Working Capital Allowance	0	0	0	0	0	A-17, A-3
12 Total Rate Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Allocation of Corporate IT	9,860	NA	
3	Allocation of Corp Structures & Improvements	1,146	NA	
4	PSC Audit Adjustments	-	NA	
5	Entity Reclassification	-	NA	
6	Total 2007 Adjustments	<u>11,005</u>	<u>-</u>	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	3,037	NA	
10	Meter replacement cost	40,110	NA	
11	(Less) Retirement of existing meters	(14,508)	NA	
12		-		
13			NA	
14		-		
15			NA	
16	Total Pro Forma Adjustments	<u>28,639</u>	<u>-</u>	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts	-	NA	
24				
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	-	-	
27				
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	1,350	NA	
30	Allocation of Corp Structures & Improvements	118	NA	
31	PSC Audit Adjustments	-	NA	
32	PSC Depr Rate Correction	30	NA	
33	Correction for UPIS Reclassification	-	NA	
34	Total 2007 Adjustments	<u>1,497</u>	<u>-</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	10	NA	
38	Meter Replacements			
39	Retirement of existing meters	(14,508)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	640	NA	
41	Salvage	688	NA	
42		-		
43			NA	
44		-		
45			NA	
46	Total Pro Forma Adjustments	<u>(13,170)</u>	<u>-</u>	
47				

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

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	CIAC			A-12
2	PSC Audit Adjustments	-	NA	
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10	PSC Audit Adjustments	-	NA	
11	PSC Depr Rate Correction	446	NA	
12	Total 2007 Adjustments	446	-	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	ACQUISITION ADJUSTMENTS			
19	Not Applicable	-	-	
20				
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
22	Not Applicable	-	-	
23				
24	ADVANCES FOR CONSTRUCTION			A-16
25	Not Applicable	-	-	
26				
27	WORKING CAPITAL ALLOWANCE			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	11,989	-	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	8,023	-	

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

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-4

Page: 1 of 2

Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Ammendatory Order			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/96 Balance	_____	NA
	1997		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/97 Balance	_____	NA
	1998		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/98 Balance	_____	NA
	1999		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/99 Balance	_____	NA
	2000		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/00 Balance	_____	NA
	2001		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/01 Balance	_____	NA

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

Florida Public Service Commission

Gibsonia Estates
Docket No. 080121-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/02 Balance		NA
	2003		
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	06/30/04 Amend. Order Balance	341,407	NA
	2004		
34	Additions	0	NA
35	Retirements	0	NA
36	Adjustments	1,182	NA
37	12/31/04 Balance	342,589	NA
	2005		
38	Additions	0	NA
39	Retirements	0	NA
40	Adjustments	0	NA
41	12/31/05 Balance	342,589	NA
	2006		
42	Additions	16,446	NA
43	Retirements	(5,977)	NA
44	Adjustments	0	NA
45	12/31/06 Balance	353,058	NA
	2007		
46	Additions	4,969	NA
47	Retirements	(2,161)	NA
48	Adjustments	0	NA
49	Allocations	12,847	NA
50	12/31/07 Balance	368,712	NA

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-5

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	3,830	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	21,804	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	8,590	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	47,006	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	96	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	14,551	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	27,198	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	38,975	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	162,494	0.00%	0	0	0.00%	0
28	333.4	Services	2,371	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	14,508	0.00%	0	25,602	0.00%	0
30	335.4	Hydrants	11,634	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	1,146	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	9,860	0.00%	0	3,037	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	1,268	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>365,329</u>		<u>0</u>	<u>28,639</u>		<u>0</u>

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Gibsonia Estates

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-6

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

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

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-7

Page: 1 of 1

Preparer: J Guastella

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

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

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

Florida Public Service Commission

Gibsonia Estates
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: A-8
Page: 1 of 2
Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Retirements		NA
4	Adjustments		NA
5	12/31/96 Balance	_____	NA
	1997		
6	Additions		NA
7	Retirements		NA
8	Adjustments		NA
9	12/31/97 Balance	_____	NA
	1998		
10	Additions		NA
11	Retirements		NA
12	Adjustments		NA
13	12/31/98 Balance	_____	NA
	1999		
14	Additions		NA
15	Retirements		NA
16	Adjustments		NA
17	12/31/99 Balance	_____	NA
	2000		
18	Additions		NA
19	Retirements		NA
20	Adjustments		NA
21	12/31/00 Balance	_____	NA
	2001		
22	Additions		NA
23	Retirements		NA
24	Adjustments		NA
25	12/31/01 Balance	_____	NA

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

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-8

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-8 continued

(1)	(2)	(3)
Line No.	Water Year End Balance	Sewer Year End Balance
2002		
26 Additions		NA
27 Retirements		NA
28 Adjustments		NA
29 12/31/02 Balance		NA
2003		
30 Additions		NA
31 Retirements		NA
32 Adjustments		NA
33 06/30/04 Amend. Order Balance	48,609	NA
2004		
34 Additions	5,268	NA
35 Retirements	0	NA
36 Adjustments	(10,471)	NA
37 12/31/04 Balance	43,406	NA
2005		
38 Additions	5,268	NA
39 Retirements	0	NA
40 Adjustments	0	NA
41 12/31/05 Balance	48,674	NA
2006		
42 Additions	7,357	NA
43 Retirements	(5,977)	NA
44 Adjustments	16,365	NA
45 12/31/06 Balance	66,419	NA
2007		
46 Additions	11,105	NA
47 Retirements	(2,161)	NA
48 Adjustments	61	NA
49 Allocations	2,366	NA
50 12/31/07 Balance	77,790	NA

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-9

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	0	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	4,950	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	2,624	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	23,938	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	1	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	10,418	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	7,505	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	1,016	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	24,234	0.00%	0	0	0.00%	0
28	333.4	Services	790	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	(7,749)	0.00%	0	(13,180)	0.00%	0
30	335.4	Hydrants	2,164	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	118	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	1,350	0.00%	0	10	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	807	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	72,166		0	(13,170)		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-10

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
Gibsonia Estates
Docket No. 060121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Florida Public Service Commission
Schedule: A-10
Page: 2 of 3
Preparer: R Griffin/J Guastella

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

Table with columns: Line No., Acct No., Account Name, and months from Jan to Dec-2007, plus Average Balance. Rows include categories like INTANGIBLE PLANT, COLLECTION PLANT, SYSTEM PUMPING PLANT, TREATMENT AND DISPOSAL PLANT, RECLAIMED WATER TREATMENT PLANT, RECLAIMED WATER DISTRIBUTION PLANT, and GENERAL PLANT.

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

Florida Public Service Commission

Gibsonia Estates

Schedule: A-11

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Adjustments		NA
4	12/31/96 Balance	_____	NA
	1997		
5	Additions		NA
6	Adjustments		NA
7	12/31/97 Balance	_____	NA
	1998		
8	Additions		NA
9	Adjustments		NA
10	12/31/98 Balance	_____	NA
	1999		
11	Additions		NA
12	Adjustments		NA
13	12/31/99 Balance	_____	NA
	2000		
14	Additions		NA
15	Adjustments		NA
16	12/31/00 Balance	_____	NA
	2001		
17	Additions		NA
18	Adjustments		NA
19	12/31/01 Balance	_____	NA

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

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-11

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-11 continued

(1)	(2)	(3)
Line No.	Water Year End Balance	Sewer Year End Balance
2002		
20 Additions		NA
21 Adjustments		NA
22 12/31/02 Balance		NA
2003		
23 Additions		NA
24 Adjustments		NA
25 06/30/04 Amend. Order Balance	67,107	NA
2004		
26 Additions	5,749	NA
27 Adjustments	0	NA
28 12/31/04 Balance	72,856	NA
2005		
29 Additions	7,398	NA
30 Adjustments	0	NA
31 12/31/05 Balance	80,254	NA
2006		
32 Additions	14,693	NA
33 Adjustments	(5,749)	NA
34 12/31/06 Balance	89,198	NA
2007		
35 Additions	1,784	NA
36 Adjustments	0	NA
37 12/31/07 Balance	90,982	NA

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule:

A-12

Page:

1 of 3

Preparer:

R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used %	Useful Amount	Amount	Non-Used %	Useful Amount
1		WATER						
2		Cash CIAC:						
3	320	Water Treatment Equipment	58,106	0.00%	0		0.00%	0
4	334	Meter Fees	11,859	0.00%	0		0.00%	0
5	331	Main Extension Charge	6,859	0.00%	0		0.00%	0
6	333	Service Installation Fees	2,711	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>79,534</u>		<u>0</u>	<u>0</u>		<u>0</u>
8								
9		Property CIAC:						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	6,732	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	1,861	0.00%	0		0.00%	0
14	335	Hydrants	2,225	0.00%	0		0.00%	0
15		Total Property CIAC	<u>10,818</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>90,353</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		SEWER						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	0	0.00%	0		0.00%	0
24	363	Service Installation Fees	0	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26								
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Gibsonia Estates
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	57,567	57,567	57,567	58,267	58,267	58,267	58,267	58,267	58,267	58,267	58,267	58,267	58,267	58,106
4	334	Meter Fees	11,789	11,789	11,789	11,879	11,879	11,879	11,879	11,879	11,879	11,879	11,879	11,879	11,879	11,859
5	331	Main Extension Charge	6,422	6,422	6,422	6,868	6,868	6,868	6,868	6,868	6,868	6,868	7,273	7,273	7,273	6,859
6	333	Service Installation Fees	2,601	2,601	2,601	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,711
7		Total Cash CIAC	78,380	78,380	78,380	79,759	79,759	79,759	79,759	79,759	79,759	79,759	80,164	80,164	80,164	79,534
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861
14	335	Hydrants	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225
15		Total Property CIAC	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818
16																
17		Total Water CIAC	89,198	89,198	89,198	90,577	90,577	90,577	90,577	90,577	90,577	90,577	90,982	90,982	90,982	90,353
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property CIAC:														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Gibsonia Estates

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	WATER														
2	Cash CIAC:														
3	320 Water Treatment Equipment	57,567	57,567	57,567	58,267	58,267	58,267	58,267	58,267	58,267	58,267	58,267	58,267	58,267	58,106
4	334 Meter Fees	11,789	11,789	11,789	11,879	11,879	11,879	11,879	11,879	11,879	11,879	11,879	11,879	11,879	11,859
5	331 Main Extension Charge	6,422	6,422	6,422	6,868	6,868	6,868	6,868	6,868	6,868	6,868	7,273	7,273	7,273	6,859
6	333 Service Installation Fees	2,601	2,601	2,601	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,744	2,711
7	Total Cash CIAC	78,380	78,380	78,380	79,759	79,759	79,759	79,759	79,759	79,759	79,759	80,164	80,164	80,164	79,534
8															
9	Property CIAC:														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861
14	335 Hydrants	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225
15	Total Property CIAC	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818	10,818
16															
17	Total Water CIAC	89,198	89,198	89,198	90,577	90,577	90,577	90,577	90,577	90,577	90,577	90,982	90,982	90,982	90,353
18															
19	SEWER														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property CIAC:														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

**Gibsonia Estates
Docket No. 080121-WS**

Schedule: A-13
Page: 1 of 2
Preparer: R Griffin

Historical Test Year Ending December 31, 2007

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin June 30, 2004 in accordance with PSC Amendatory Order			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Adjustments		NA
4	12/31/96 Balance		NA
	1997		
5	Additions		NA
6	Adjustments		NA
7	12/31/97 Balance		NA
	1998		
8	Additions		NA
9	Adjustments		NA
10	12/31/98 Balance		NA
	1999		
11	Additions		NA
12	Adjustments		NA
13	12/31/99 Balance		NA
	2000		
14	Additions		NA
15	Adjustments		NA
16	12/31/00 Balance		NA
	2001		
17	Additions		NA
18	Adjustments		NA
19	12/31/01 Balance		NA

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

Florida Public Service Commission

Gibsonia Estates
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

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

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		NA
21	Adjustments		NA
22	12/31/02 Balance		NA
	2003		
23	Additions		NA
24	Adjustments		NA
25	06/30/04 Amend. Order Balance	38,257	NA
	2004		
26	Additions	1,008	NA
27	Adjustments	(1)	NA
28	12/31/04 Balance	39,264	NA
	2005		
29	Additions	1,028	NA
30	Adjustments	0	NA
31	12/31/05 Balance	40,292	NA
	2006		
32	Additions	5,038	NA
33	Adjustments	(2,036)	NA
34	12/31/06 Balance	43,294	NA
	2007		
35	Additions	2,580	NA
36	Adjustments	885	NA
37	12/31/07 Balance	46,759	NA

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Gibsonia Estates

Schedule: A-14

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	(1) Description	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
		Adjusted Balance	Non-Used & Useful %	Amount	Amount	Non-Used & Useful %	Amount
1	WATER						
2	Cash						
3	320 Water Treatment Equipment	41,121	0.00%	0		0.00%	0
4	334 Meter Fees	347	0.00%	0		0.00%	0
5	331 Main Extension Charge	643	0.00%	0		0.00%	0
6	333 Service Installation Fees	50	0.00%	0		0.00%	0
7	Total Cash	<u>42,162</u>		<u>0</u>	<u>0</u>		<u>0</u>
8							
9	Property						
10	330 Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331 T&D Mains	1,776	0.00%	0		0.00%	0
12	333 Services	0	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	526	0.00%	0		0.00%	0
14	335 Hydrants	559	0.00%	0		0.00%	0
15	Total Property	<u>2,861</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>45,022</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	SEWER						
20	Cash						
21	380 Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	0	0.00%	0		0.00%	0
24	363 Service Installation Fees	0	0.00%	0		0.00%	0
25	Total Cash	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
26							
27	Property						
28	354 Structures & Improvements	0	0.00%	0		0.00%	0
29	360 Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361 Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363 Services to Customers	0	0.00%	0		0.00%	0
32	370 Lift Stations	0	0.00%	0		0.00%	0
33	371 Pumping Equipment	0	0.00%	0		0.00%	0
34	366 Reuse Services	0	0.00%	0		0.00%	0
35	375 Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389 Other Plant Misc Equip	0	0.00%	0		0.00%	0
37	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38							
39	Total Sewer	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Gibsonsia Estates
 Docket No. 060121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	39,802	40,020	40,238	40,459	40,679	40,900	41,121	41,341	41,562	41,783	42,003	42,224	42,445	41,121
4	334 Meter Fees	51	100	149	199	248	298	347	397	446	496	545	595	644	347
5	331 Main Extension Charge	565	577	590	603	616	630	643	656	669	683	697	711	725	643
6	333 Service Installation Fees	16	21	27	32	38	44	50	55	61	67	72	78	84	50
7	Total Cash AAC	40,433	40,718	41,003	41,292	41,582	41,871	42,160	42,449	42,739	43,028	43,318	43,608	43,898	42,162
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	526	526	526	526	526	526	526	526	526	526	526	526	526	526
14	335 Hydrants	559	559	559	559	559	559	559	559	559	559	559	559	559	559
15	Total Property AAC	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861
16															
17	Total Water AAC	43,294	43,579	43,864	44,153	44,443	44,732	45,021	45,310	45,599	45,889	46,179	46,469	46,759	45,022
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Annual AFUDC Rates Used**Florida Public Service Commission**

Gibsonia Estates
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: A-15
 Page: 1 of 1
 Preparer: N/A

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

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

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

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

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

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

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

Florida Public Service Commission

Gibsonia Estates
Docket No. 080121-WS
0

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

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	<u>2,603,576</u>	<u>2,658,067</u>
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	<u>0.524%</u>	<u>0.516%</u>
25	Assets Allocated - Water (line 10 x line 23)	13,648	13,727
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	<u>(11,261)</u>	<u>(1,737)</u>
27			
28	Allocation Percentage - Sewer	<u>0.000%</u>	<u>0.000%</u>
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	<u>2,388</u>	<u>11,989</u>
47	Sewer (Lines 29-30+35+39+43)	<u>0</u>	<u>0</u>

Supporting Schedules: A-18, A-19

**Gibsonia Estates
NET OPERATING INCOME**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Net Operating Income Statement - Water	B-1	43
Net Operating Income Statement - Sewer	B-2	44
Adjustments to Net Operating Statements	B-3	45
Operating Revenues	B-4	49
Water O & M Expenses By Month	B-5	50
Sewer O & M Expenses By Month	B-6	55
Comparative O & M Expenses - Water	B-7	60
Comparative O & M Expenses - Water, Explanations	B-7 Supl	61
Comparative O & M Expenses - Sewer	B-8	62
Comparative O & M Expenses - Sewer, Explanations	B-8 Supl	63
Analysis of Contractual Services	B-9	64
Rate Case Expense Analysis	B-10	65
Analysis of Maintenance Expenses	B-11	66
Schedule of Allocated Expenses	B-12	67
Net Depreciation Expense - Water	B-13	69
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DOCUMENT NUMBER - DATE
04359 MAY 22 88
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Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	18,150	6,542	24,692	0	24,692	91,353	116,045	B-4, E-2
2	Operation & Maintenance	43,809	10,408	54,217	4,453	58,670	1,349	60,020	B-5
3	Depreciation, net of CIAC Amort.,U&U	8,526	877	9,402	893	10,296	0	10,296	B-13
4	Amortization	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	569	3,171	3,741	729	4,469	4,111	8,580	B-15
6	Provision for Income Taxes	(13,406)	(4,964)	(18,371)	(2,713)	(21,084)	33,133	12,049	C-1, B-3
7	OPERATING EXPENSES	39,497	9,492	48,990	3,362	52,352	38,593	90,945	
8	NET OPERATING INCOME	(21,348)	(2,950)	(24,298)	(3,362)	(27,660)	52,760	25,100	
9	RATE BASE	237,879	21,942	259,822	49,832	309,653		309,653	A-1
10	RATE OF RETURN	-8.97%		-9.35%				8.11%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: B-2

Page: 1 of 1

Preparer: S Szczygiel

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

(1) Line No.	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	0	NA	NA	0	NA	NA	B-4, E-2
2	Operation & Maintenance	NA	NA	NA	NA	NA	NA	B-6
3	Depreciation, net of CIAC Amort.,U&U	NA	NA	NA	NA	NA	NA	B-14
4	Amortization	NA	NA	NA	NA	NA	NA	B-3
5	Taxes Other Than Income	NA	NA	NA	NA	NA	NA	B-15
6	Provision for Income Taxes	NA	NA	NA	NA	NA	NA	C-1, B-3
7	OPERATING EXPENSES	NA	NA	NA	NA	NA	NA	
8	NET OPERATING INCOME	NA	NA	NA	NA	NA	NA	
9	RATE BASE	NA	NA	NA	NA	NA	NA	A-2
10	RATE OF RETURN	NA	NA	NA			NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Gibsonia Estates
 Docket No. 060121-WS
 Historical Test Year Ending December 31, 2007

Schedule: B-3
 Page: 1 of 4
 Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		UTILITY TEST YEAR ADJUSTMENTS - 2007			
2	A	REVENUES			
3		Billed less Booked Revenue	Credit adjmmt for Dec '06 was made in Jan '07.	6,542	E-2
4		Billed less Booked Revenue		NA	
5		TOTAL REVENUE ADJUSTMENTS	6,542	0	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	142	0
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	151	0
10	603/703	Salaries & Wages - Officers, Exec.		0	0
11	604/704	Employee Pensions & Benefits		0	0
12	610/710	Purchased Water / Sewer Treatment		0	0
13	NA /711	Sludge Removal Expense		0	0
14	615/715	Purchased Power		0	0
15	616/716	Fuel for Purchased Power		0	0
16	618/718	Chemicals		0	0
17	620/720	Materials & Supplies		0	0
18	631/731	Contractual Services - Engineering		0	0
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	232	0
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	46	0
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	38	0
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	25	0
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	2	0
24	635/735	Contractual Services - Testing		0	0
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	195	0
26	641/741	Rental of Building/Real Prop.		0	0
27	642/742	Rental of Equipment		0	0
28	650/750	Transportation Expenses		0	0
29	656/756	Insurance - Vehicle		0	0
30	657/757	Insurance - General Liability		0	0
31	658/758	Insurance - Workman's Comp.		0	0
32	659/759	Insurance - Other		0	0
33	660/760	Advertising Expense		0	0
34	666/766	Reg. Comm. Exp. - Rate Case Amort.		0	0
35	667/767	Reg. Comm. Exp. - Rate Case Other		0	0
36	670/770	Bad Debt Expense		0	0
37	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	9,794	0
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(133)	0
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(85)	0
40					
41					
42		TOTAL O&M ADJUSTMENTS	10,408	NA	
43					

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules
1	UTILITY TEST YEAR ADJUSTMENTS - 2007, continued			
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3	Allocation of Corporate IT	1,672	NA	
4	Allocation of Corp Structures & Improvements	29	NA	
5	PSC Audit Adjustments	-	NA	
6	PSC Depr Rate Correction, Depr Expn	61	NA	
7	PSC Depr Rate Correction, Amort CIAC	(885)	NA	
8	Reduction for NU&U	-	NA	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>877</u>	<u>NA</u>	
10				
11				
12	D AMORTIZATION			
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	0	NA	
14	-	0	NA	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>0</u>	<u>NA</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment RAF on Adj'd Rev less RAF Per Books	294	NA	
20	Payroll tax adjustment On Salary & Wage adjustments explained above	2,877	NA	
21	Property tax adjustment	0	NA	
22	Property tax adjustment	0	NA	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>3,171</u>	<u>NA</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	(4,964)	NA	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(4,964)</u>	<u>NA</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>9,492</u>	<u>NA</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	Acct	(1) Description	(2)	(3)	(4)
			Water	Sewer	Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS			
2					
3	B	OPERATIONS & MAINTENANCE			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	611	0
5	601/701		Market Based Increases	1,098	0
6	601/701		New Rates Manager & Controller	877	0
7	601/701			0	0
8	601/701			0	0
9	603/703	Salaries & Wages - Officers, Exec.		0	0
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	636	0
11	610/710	Purchased Water / Sewer Treatment		0	0
12	NA/711	Sludge Removal Expense			0
13	615/715	Purchased Power		0	0
14	616/716	Fuel for Purchased Power		0	0
15	618/718	Chemicals		0	0
16	620/720	Materials & Supplies		0	0
17	631/731	Contractual Services - Engineering		0	0
18	632/732	Contractual Services - Accounting		0	0
19	633/733	Contractual Services - Legal		0	0
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	26	0
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	100	0
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	8	0
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(314)	0
24	634/734		Additional 2008 Service Co employee benefits	68	0
25	635/735	Contractual Services - Testing		0	0
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	42	0
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	3	0
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(273)	0
29	636/736		Additional 2008 ACO employee benefits	306	0
30	636/736		Eliminate O/S Contractor meter reading	(2,094)	0
31	636/736			0	0
32	641/741	Rental of Building/Real Prop.	New office rent	43	0
33	642/742	Rental of Equipment		0	0
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	330	0
35	656/756	Insurance - Vehicle		0	0
36	657/757	Insurance - General Liability		0	0
37	658/758	Insurance - Workman's Comp.		0	0
38	659/759	Insurance - Other		0	0
39	660/760	Advertising Expense		0	0
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10	2,674	0
41	667/767	Reg. Comm. Exp. - Rate Case Other		0	0
42	670/770	Bad Debt Expense		0	0
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	310	0
44					
45					
46		TOTAL O&M ADJUSTMENTS		<u>4,453</u>	<u>NA</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	UTILITY PRO FORMA ADJUSTMENTS, continued			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			
4	Meter Replacements	640	NA	B-13, B-14
5	Allocation of new corp. PCs and Network & Telephony enhancements	253	NA	
6		0	NA	
7		0	NA	
8		0	NA	
9		0	NA	
10	Reduction for NU&U	0	NA	
11	TOTAL	<u>893</u>	<u>NA</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	NA	
16	-	0	NA	
17	TOTAL	<u>0</u>	<u>NA</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	132	NA	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	(95)	NA	
22	Property taxes associated with Pro Forma plant	692	NA	
23	Property Tax adjustment for Non-Used & Useful plant	0	NA	
24	TOTAL	<u>729</u>	<u>NA</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(2,713)	NA	
28	TOTAL	<u>(2,713)</u>	<u>NA</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>3,362</u>	<u>NA</u>	
31				
32				
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>91,353</u>	<u>NA</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>1,349</u>	<u>NA</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>4,111</u>	<u>NA</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	24,692	NA	B-1, B-2
46	Plus Required Revenue Adjustment	<u>91,353</u>	<u>NA</u>	
47	Rate Year Revenue at Proposed Rates	<u>116,045</u>	<u>NA</u>	
48				
49	Less Operating Expenses Before Income Taxes	(78,895)	NA	B-1, B-2
50	Less Interest Expense	(5,913)	NA	D-1
51	Taxable Income	<u>31,236</u>	<u>NA</u>	
52	Income Tax at Composite Rate of 38.575%	12,049	NA	
53	Less Income Tax at Present Rates	21,084	NA	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>33,133</u>	<u>NA</u>	

Test Year Operating Revenues

Florida Public Service Commission

Gibsonia Estates
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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

Historical [X] Projected []

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

(1) WATER			(2)			(3) SEWER			(4)		
Line No.	Account No. and Description	Revenues				Account No. and Description	Revenues				
1	WATER SALES					SEWER SALES					
2	460.1 Unmetered Water Revenue	0				521.1 Flat Rate - Residential	NA				
3	461.1 Metered - Residential	13,627				521.2 Flat Rate - Commercial	NA				
4	461.2 Metered - Commercial	3,988				521.3 Flat Rate - Industrial	NA				
5	461.3 Metered - Industrial	0				521.4 Flat Rate - Public Authorities	NA				
6	461.4 Metered - Public Authorities	0				521.5 Flat Rate - Multi-Family	NA				
7	461.5 Metered - Multi-Family	0				521.6 Flat Rate - Other	NA				
8	461.6 Metered - Other	0				522.1 Measured - Residential	NA				
9	462.1 Public Fire Protection	0				522.2 Measured - Commercial	NA				
10	462.2 Private Fire Protection	0				522.3 Measured - Industrial	NA				
11	464.0 Other Sales - Public Authorities	0				522.4 Measured - Public Authorities	NA				
12	465.0 Irrigation Customers	0				522.5 Measured - Multi-Family	NA				
13	466.0 Sales for Resale	0				523.0 Other Sales - Public Authorities	NA				
14	467.0 Interdepartmental Sales	0				524.0 Revenues From Other Systems	NA				
15	475.0 Unbilled Revenues	0				525.0 Interdepartmental Sales	NA				
16						526.0 Effluent	NA				
17						527.0 Unbilled Revenues	NA				
18						540.5 Flat Rate - Reuse	NA				
19	TOTAL WATER SALES	<u>17,615</u>				TOTAL SEWER SALES	<u>0</u>				
20											
21	OTHER WATER REVENUES					OTHER SEWER REVENUES					
22	470.0 Forfeited Discounts	0				531.0 Sale Of Sludge	NA				
23	471.0 Misc. Service Revenues	535				532.0 Forfeited Discounts	NA				
24	472.0 Rents From Water Property	0				534.0 Rents From Sewer Property	NA				
25	473.0 Interdepartmental Rents	0				535.0 Interdepartmental Rents	NA				
26	474.04 Other Water Revenues	0				536.0 Other Sewer Revenues	NA				
27	TOTAL OTHER WATER REVENUES	<u>535</u>				TOTAL OTHER SEWER REVENUES	<u>0</u>				
28											
29	TOTAL WATER OPERATING REVENUES	<u>18,150</u>				TOTAL SEWER OPERATING REVENUES	<u>0</u>				

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

Florida Public Service Commission

Gibsonia Estates

Schedule: B-5

Docket No. 080121-WS

Page: 1 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007	2007	2007	Unacc. Water	2007	Pro Forma	Unacc. Water	Pro Forma	
		Per Books	Normalizations	Normalized	Ajdstmnt @	Adjusted	Adjustments	0.00%	Pro Forma	
1	601 Salaries & Wages - Employees	10,676	293	10,969		10,969	2,586		13,555	
2	603 Salaries & Wages - Officers, Exec.	151	0	151		151	0		151	
3	604 Employee Pensions & Benefits	6,746	0	6,746		6,746	636		7,382	
4	610 Purchased Water	0	0	0	0	0	0	0	0	
5	615 Purchased Power	4,031	0	4,031		4,031	0		4,031	
6	616 Fuel for Purchased Power	821	0	821	0	821	0	0	821	
7	618 Chemicals	1,445	0	1,445		1,445	0		1,445	
8	620 Materials & Supplies	603	0	603	0	603	0	0	603	
9	631 Contractual Services - Engineering	60	0	60		60	0		60	
10	632 Contractual Services - Accounting	(52)	232	181		181	0		181	
11	633 Contractual Services - Legal	22	46	68		68	0		68	
12	634 Contractual Services - Mgmt. Fees	4,308	66	4,374		4,374	(112)		4,262	
13	635 Contractual Services - Testing	2,053	0	2,053		2,053	0		2,053	
14	636 Contractual Services - Other	6,660	195	6,855		6,855	(2,015)		4,840	
15	641 Rental of Building/Real Prop.	93	0	93		93	43		136	
16	642 Rental of Equipment	136	0	136		136	0		136	
17	650 Transportation Expenses	3,053	0	3,053		3,053	330		3,383	
18	656 Insurance - Vehicle	204	0	204		204	0		204	
19	657 Insurance - General Liability	811	0	811		811	0		811	
20	658 Insurance - Workman's Comp.	122	0	122		122	0		122	
21	659 Insurance - Other	267	0	267		267	0		267	
22	660 Advertising Expense	0	0	0		0	0		0	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	2,674		2,674	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0		0	
25	670 Bad Debt Expense	726	0	726		726	0		726	
26	675 Miscellaneous Expense	872	9,576	10,448		10,448	310		10,758	
27										
28	TOTAL WATER O & M EXPENSES	43,809	10,408	54,217	0	54,217	4,453	0	58,670	

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

Florida Public Service Commission

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

Gibsonia Estates
 Docket No. 060121-WS

Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

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

Line No.	Account No. and Name	2007												2007 Dec	Total Per Books Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			
1	601 Salaries & Wages - Employees	1,249	783	1,021	1,121	1,495	1,128	624	1,039	573	670	770	203	10,676	
2	603 Salaries & Wages - Officers, Exec.	35	42	(298)	34	34	60	38	34	49	50	36	38	151	
3	604 Employee Pensions & Benefits	599	545	529	617	588	568	576	577	531	587	495	535	6,746	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	276	360	332	301	407	370	350	365	328	314	330	298	4,031	
6	616 Fuel for Purchased Power	0	0	0	489	0	0	0	0	332	0	0	0	821	
7	618 Chemicals	0	156	133	85	152	48	161	167	155	62	164	161	1,445	
8	620 Materials & Supplies	1	1	444	1	1	41	1	1	1	1	37	75	603	
9	631 Contractual Services - Engineering	8	8	8	8	8	8	8	8	0	0	0	0	60	
10	632 Contractual Services - Accounting	54	47	47	(145)	28	28	27	28	(17)	27	28	(205)	(52)	
11	633 Contractual Services - Legal	2	3	2	2	2	2	1	2	2	2	2	1	22	
12	634 Contractual Services - Mgmt. Fees	239	288	344	457	444	412	296	179	532	320	405	344	4,308	
13	635 Contractual Services - Testing	141	231	141	141	231	141	51	506	78	51	111	231	2,053	
14	636 Contractual Services - Other	548	533	279	301	486	658	764	320	320	1,185	554	713	6,660	
15	641 Rental of Building/Real Prop.	9	11	9	8	7	7	6	8	7	8	9	5	93	
16	642 Rental of Equipment	1	1	1	1	1	1	0	1	129	1	1	0	136	
17	650 Transportation Expenses	225	247	251	240	277	251	231	291	237	289	270	244	3,053	
18	656 Insurance - Vehicle	17	17	17	17	17	17	17	17	17	17	17	17	204	
19	657 Insurance - General Liability	68	68	68	68	68	68	67	68	68	68	68	68	811	
20	658 Insurance - Workman's Comp.	10	10	10	10	10	10	10	10	10	10	10	10	122	
21	659 Insurance - Other	22	22	22	22	22	22	22	22	22	22	22	22	267	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	79	142	(35)	(61)	115	129	124	266	(691)	698	(152)	110	726	
26	675 Miscellaneous Expense	9	80	16	14	193	95	72	71	70	91	75	87	872	
27															
28	TOTAL WATER O & M EXPENSES	3,641	3,596	3,341	3,728	4,584	4,064	3,445	3,978	2,754	4,471	3,251	2,958	43,809	

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	601 Salaries & Wages - Employees	1,207	732	981	1,084	1,461	1,092	597	1,002	540	634	726	179	10,236	
2	603 Salaries & Wages - Officers, Exec.	(0)	(0)	(0)	(0)	(0)	(0)	0	0	(0)	0	(0)	(0)	(0)	
3	604 Employee Pensions & Benefits	0	(70)	(11)	(0)	(3)	(1)	(0)	0	(0)	(0)	(82)	(51)	(218)	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	275	359	332	300	407	370	350	365	327	314	329	298	4,025	
6	616 Fuel for Purchased Power	0	0	0	489	0	0	0	0	332	0	0	0	821	
7	618 Chemicals	0	156	133	85	152	48	161	167	155	62	164	161	1,445	
8	620 Materials & Supplies	0	0	443	0	0	40	0	0	0	0	36	74	593	
9	631 Contractual Services - Engineering	8	8	8	8	8	8	8	8	0	0	0	0	60	
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(117)	(0)	(0)	0	0	(0)	0	(0)	(0)	(117)	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	(0)	(0)	(0)	(0)	0	0	(0)	0	(0)	(0)	(0)	(0)	(0)	
13	635 Contractual Services - Testing	141	231	141	141	231	141	51	506	78	51	111	231	2,052	
14	636 Contractual Services - Other	354	356	120	122	297	494	588	132	125	988	345	516	4,438	
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	128	0	0	0	128	
17	650 Transportation Expenses	0	(0)	0	(0)	(0)	(0)	0	(0)	0	(0)	(0)	(0)	(0)	
18	656 Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	
19	657 Insurance - General Liability	(0)	(0)	0	(0)	(0)	0	0	(0)	(0)	0	0	(0)	0	
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	(0)	0	0	0	0	0	0	
21	659 Insurance - Other	0	0	(0)	(0)	(0)	0	0	0	0	0	0	0	0	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	80	143	(34)	(60)	115	130	125	267	(690)	699	(152)	110	732	
26	675 Miscellaneous Expense	(9)	59	(2)	(2)	178	80	60	55	55	76	56	76	682	
27															
28	TOTAL WATER O & M EXPENSES	2,055	1,973	2,111	2,049	2,844	2,402	1,939	2,500	1,051	2,824	1,534	1,595	24,877	

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

Florida Public Service Commission

Gibsonia Estates
Docket No. 080121-WS

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

Historical Test Year Ending December 31, 2007
Historical [X] Projected []

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	27	33	(306)	27	27	54	33	27	43	43	27	34	70
3	604 Employee Pensions & Benefits	600	617	541	618	592	570	577	578	532	588	578	587	6,979
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Accounting	54	47	47	(28)	28	28	27	28	(17)	27	28	(204)	66
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634 Contractual Services - Mgmt. Fees	289	288	344	457	444	412	296	179	532	320	405	344	4,308
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
14	636 Contractual Services - Other	180	161	146	168	178	153	168	176	184	185	195	189	2,081
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650 Transportation Expenses	228	251	254	242	279	254	233	294	240	291	273	245	3,085
18	656 Insurance - Vehicle	17	17	17	17	17	17	17	17	17	17	17	17	204
19	657 Insurance - General Liability	68	68	68	68	68	68	67	68	68	68	68	68	811
20	658 Insurance - Workman's Comp.	10	10	10	10	10	10	10	10	10	10	10	10	122
21	659 Insurance - Other	22	22	22	22	22	22	22	22	22	22	22	22	267
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27														
28	TOTAL WATER O & M EXPENSES	1,496	1,515	1,144	1,601	1,666	1,586	1,450	1,398	1,631	1,571	1,624	1,311	17,992

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate	
1	601 Salaries & Wages - Employees	42	50	40	36	35	35	27	37	34	36	44	24	440	46.83%	
2	603 Salaries & Wages - Officers, Exec.	8	9	7	7	6	7	5	7	6	7	8	4	81	8.59%	
3	604 Employee Pensions & Benefits	(1)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(1)	(15)	-1.61%	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
5	615 Purchased Power	1	1	1	1	1	1	0	1	1	1	1	0	7	0.72%	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
8	620 Materials & Supplies	1	1	1	1	1	1	1	1	1	1	1	1	11	1.14%	
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-0.02%	
11	633 Contractual Services - Legal	2	3	2	2	2	2	1	2	2	2	2	1	22	2.33%	
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0.04%	
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	1	0.09%	
14	636 Contractual Services - Other	13	16	13	12	11	11	9	12	11	11	14	8	141	15.02%	
15	641 Rental of Building/Real Prop.	9	11	9	8	7	7	6	8	7	8	9	5	93	9.89%	
16	642 Rental of Equipment	1	1	1	1	1	1	0	1	1	1	1	0	7	0.76%	
17	650 Transportation Expenses	(3)	(4)	(3)	(3)	(3)	(3)	(2)	(3)	(2)	(3)	(3)	(2)	(32)	-3.43%	
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0.01%	
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.05%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	670 Bad Debt Expense	(1)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	(6)	-0.63%	
26	675 Miscellaneous Expense	18	22	17	16	15	15	12	16	14	15	19	11	190	20.24%	
27																
28	TOTAL WATER O & M EXPENSES	89	108	86	78	74	76	57	79	72	76	94	52	940	100.00%	
	675863 Service & Sundry input to be allocated to lines 1-26	89	108	86	78	74	76	57	79	72	76	94	52	940		

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

Florida Public Service Commission

Gibsonia Estates

Schedule: B-6

Docket No. 080121-WS

Page: 1 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	(1) Account No. and Name	(2) 2007 Per Books	(3) 2007 Normalizations	(4) 2007 Normalized	(5) Excess I&I Ajdstrmnt @ 0.00%	(6) 2007 Adjusted	(7) Pro Forma Adjustments	(8) Excess I&I Ajdstrmnt @ 0.00%	(9) Pro Forma
1	701 Salaries & Wages - Employees	0	0	0		0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	0	0	0		0	0	0	0
3	704 Employee Pensions & Benefits	0	0	0		0	0	0	0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0		0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0		0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0		0	0	0	0
10	731 Contractual Services - Engineering	0	0	0		0	0	0	0
11	732 Contractual Services - Accounting	0	0	0		0	0	0	0
12	733 Contractual Services - Legal	0	0	0		0	0	0	0
13	734 Contractual Services - Mgmt. Fees	0	0	0		0	0	0	0
14	735 Contractual Services - Testing	0	0	0		0	0	0	0
15	736 Contractual Services - Other	0	0	0		0	0	0	0
16	741 Rental of Building/Real Prop.	0	0	0		0	0	0	0
17	742 Rental of Equipment	0	0	0		0	0	0	0
18	750 Transportation Expenses	0	0	0		0	0	0	0
19	756 Insurance - Vehicle	0	0	0		0	0	0	0
20	757 Insurance - General Liability	0	0	0		0	0	0	0
21	758 Insurance - Workman's Comp.	0	0	0		0	0	0	0
22	759 Insurance - Other	0	0	0		0	0	0	0
23	760 Advertising Expense	0	0	0		0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0	0	0
26	770 Bad Debt Expense	0	0	0		0	0	0	0
27	775 Miscellaneous Expense	0	0	0		0	0	0	0
28									
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-6

Page: 2 of 5

Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	2007 Feb	2007 Mar	2007 Apr	2007 May	2007 Jun	2007 Jul	2007 Aug	2007 Sep	2007 Oct	2007 Nov	2007 Dec	2007 Annual	
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28															
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

Gibsonia Estates
Docket No. 060121-WS

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

Historical Test Year Ending December 31, 2007
Historical [X] Projected []

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28														
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

Gibsonia Estates
Docket No. 080121-WS

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

Historical Test Year Ending December 31, 2007
Historical [X] Projected []

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28															
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

Gibsonia Estates
Docket No. 080121-WS

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

Historical Test Year Ending December 31, 2007
Historical [X] Projected []

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
28															
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
	775863 Service & Sundry Input to be allocated to lines 1-27	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Gibsonla Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	7,988	10,969	2,981	37.32%
2	603	Salaries & Wages - Officers, Exec.	0	151	151	-
3	604	Employee Pensions & Benefits	1,245	6,746	5,501	441.84%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	2,289	4,031	1,742	76.12%
6	616	Fuel for Power Production	793	821	28	3.59%
7	618	Chemicals	452	1,445	993	219.66%
8	620	Materials & Supplies	719	603	(116)	-16.09%
9	631	Contractual Services - Engineering	25	60	35	141.92%
10	632	Contractual Services - Accounting	85	181	96	112.43%
11	633	Contractual Services - Legal	501	68	(433)	-86.47%
12	634	Contractual Services - Mgmt. Fees	0	4,374	4,374	-
13	635	Contractual Services - Testing	1,118	2,053	935	83.61%
14	636	Contractual Services - Other	1,009	6,855	5,846	579.42%
15	641	Rental of Building/Real Prop.	171	93	(78)	-45.65%
16	642	Rental of Equipment	10	136	126	1255.32%
17	650	Transportation Expenses	1,848	3,053	1,205	65.18%
18	656	Insurance - Vehicle	0	204	204	-
19	657	Insurance - General Liability	610	811	201	32.96%
20	658	Insurance - Workman's Comp.	157	122	(35)	-22.53%
21	659	Insurance - Other	2	267	265	13274.70%
22	660	Advertising Expense	28	0	(28)	-98.35%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	181	0	(181)	-100.00%
25	670	Bad Debt Expense	462	726	264	57.15%
26	675	Miscellaneous Expense	1,756	10,448	8,692	495.01%
27		TOTAL WATER O & M EXPENSES	21,449	54,217	32,768	152.77%
28		Total Customers (EOY)	180.0	214.5	34.5	19.17%
29		Consumer Price Index - U				11.38%
30		Growth Plus Inflation				32.73%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Gibsonia Estates

Schedule: B-7 Supl

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	601	Salaries & Wages - Employees	Prior owner did not allocate all admin costs to entities
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	
7	618	Chemicals	Conversion to gas chlorination
8	620	Materials & Supplies	
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
11	633	Contractual Services - Legal	
12	634	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
13	635	Contractual Services - Testing	Testing per regulations
14	636	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
15	641	Rental of Building/Real Prop.	
16	642	Rental of Equipment	Prior owner did not allocate all admin costs to entities
17	650	Transportation Expenses	Prior owner did not allocate all admin costs to entities
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
20	658	Insurance - Workman's Comp.	
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	Policy is to reserve 70% of aging > 90 days
26	675	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	0	0	0	-
2	703	Salaries & Wages - Officers, Exec.	0	0	0	-
3	704	Employee Pensions & Benefits	0	0	0	-
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	0	0	0	-
6	715	Purchased Power	0	0	0	-
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	0	0	0	-
9	720	Materials & Supplies	0	0	0	-
10	731	Contractual Services - Engineering	0	0	0	-
11	732	Contractual Services - Accounting	0	0	0	-
12	733	Contractual Services - Legal	0	0	0	-
13	734	Contractual Services - Mgmt. Fees	0	0	0	-
14	735	Contractual Services - Testing	0	0	0	-
15	736	Contractual Services - Other	0	0	0	-
16	741	Rental of Building/Real Prop.	0	0	0	-
17	742	Rental of Equipment	0	0	0	-
18	750	Transportation Expenses	0	0	0	-
19	756	Insurance - Vehicle	0	0	0	-
20	757	Insurance - General Liability	0	0	0	-
21	758	Insurance - Workman's Comp.	0	0	0	-
22	759	Insurance - Other	0	0	0	-
23	760	Advertising Expense	0	0	0	-
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	0	0	0	-
26	770	Bad Debt Expense	0	0	0	-
27	775	Miscellaneous Expense	0	0	0	-
28	TOTAL SEWER O & M EXPENSES		0	0	0	0.00%
29	Total Customers (EOY)		NA	NA	NA	NA
30	Consumer Price Index - U					11.38%
31	Growth Plus Inflation					NA

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissior

Gibsonia Estates

Schedule: B-8 Supl

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

(1)	(2)	(3)
Line No.	Acct No. Account Name	Explanation
		NA

- 760 Advertising Expense
- 766 Reg. Comm. Exp. - Rate Case Amort.
- 767 Reg. Comm. Exp. - Other
- 770 Bad Debt Expense
- 775 Miscellaneous Expense

Contractual Services

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1	Aqua Services, Inc.	Management	5,025	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	2,199	Testing-Treat-Ops
3	30402LAMAR WILSO	Oth-Source-Mgmt	744	Oth-Source-Mgmt
4	23278Sunshine St	Oth-T&D-Ops	837	Oth-T&D-Ops
5				
6				
7				
8				
9				
10				
Sewer				
11		NA		
12				
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Gibsonia Estates
Docket No. 060121-WS
 Historical Test Year Ending December 31, 2007

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

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

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

	(A)	(B) Water		(C) Sewer		(D)		(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount	Allocation %	Allocated Amount	
a	Amortization of Rate Case Expense:							
b	Total							
c								
d	Prior Unamortized Rate Case Expense	0	0.784%	0		0.000%	0	0
e	Subtotal Prior Cases	0		0				0
f								
g	Current rate Case Expense	1,364,000	0.784%	10,698		0.000%	0	0
h								
i	Total Projected Rate Case Expense	1,364,000		10,698				0
j								
k	Amortization Period in Years:	4						
l	Annual Amortization	341,000		2,674				0
m								
n	Method of Allocation Between Systems: (Provide Calculation)							

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

Gibsonia Estates
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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

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

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

Allocation of Expenses
Intercompany Expenses Per Books
Gibsonia Estates
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: B-12
 Page: 1 of 2
 Preparer: S Szczygiel

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

(1) Line No.	(2) Acct. No.		(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees						0	0		0	
2	603	703	Salaries & Wages - Officers, Exec.	0.50%	0.00%		0.50%	#Custs	70	0		70	14,011
3	604	704	Employee Pensions & Benefits	0.87%	0.00%		0.87%	#Custs	6,979	0		6,979	797,833
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	
5	615	715	Purchased Power						0	0		0	
6	616	716	Fuel for Purchased Power						0	0		0	
7	618	718	Chemicals						0	0		0	
8	620	720	Materials & Supplies						0	0		0	
9	631	731	Contractual Services - Engineering						0	0		0	
10	632	732	Contractual Services - Accounting	0.54%	0.00%		0.54%	#Custs	66	0		66	12,175
11	633	733	Contractual Services - Legal						0	0		0	
12	634	734	Contractual Services - Mgmt. Fees	0.52%	0.00%		0.52%	#Custs	4,308	0		4,308	828,223
13	635	735	Contractual Services - Testing						0	0		0	
14	636	736	Contractual Services - Other	0.52%	0.00%		0.52%	#Custs	2,081	0		2,081	400,015
15	641	741	Rental of Building/Real Prop.						0	0		0	
16	642	742	Rental of Equipment						0	0		0	
17	650	750	Transportation Expenses	0.52%	0.00%		0.52%	#Custs	3,085	0		3,085	593,365
18	656	756	Insurance - Vehicle	0.52%	0.00%		0.52%	#Custs	204	0		204	39,196
19	657	757	Insurance - General Liability	0.52%	0.00%		0.52%	#Custs	811	0		811	155,967
20	658	758	Insurance - Workman's Comp.	0.52%	0.00%		0.52%	#Custs	122	0		122	23,380
21	659	759	Insurance - Other	0.52%	0.00%		0.52%	#Custs	267	0		267	51,436
22	660	760	Advertising Expense						0	0		0	
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0		0	
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	
25	670	770	Bad Debt Expense						0	0		0	
26	675	775	Miscellaneous Expense						0	0		0	

Allocation methodology is addressed in Appendix 1

Allocation of Expenses
Intracompany Expenses Per Books
Gibsonia Estates
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

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

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

(1) Line No.	(2) Acct. No.		(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees	0.04%	0.00%		0.04%	#Custs	440	0		440	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.04%	0.00%		0.04%	#Custs	81	0		81	183,603
3	604	704	Employee Pensions & Benefits	0.04%	0.00%		0.04%	#Custs	(15)	0		(15)	(34,419)
4	610	710	Purchased Water/Sewage Trtmt						0	0		0	-
5	615	715	Purchased Power	0.04%	0.00%		0.04%	#Custs	7	0		7	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.04%	0.00%		0.04%	#Custs	11	0		11	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.04%	0.00%		0.04%	#Custs	(0)	0		(0)	(503)
11	633	733	Contractual Services - Legal	0.04%	0.00%		0.04%	#Custs	22	0		22	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.04%	0.00%		0.04%	#Custs	0	0		0	845
13	635	735	Contractual Services - Testing	0.04%	0.00%		0.04%	#Custs	1	0		1	1,820
14	636	736	Contractual Services - Other	0.04%	0.00%		0.04%	#Custs	141	0		141	321,204
15	641	741	Rental of Building/Real Prop.	0.04%	0.00%		0.04%	#Custs	93	0		93	211,386
16	642	742	Rental of Equipment	0.04%	0.00%		0.04%	#Custs	7	0		7	16,221
17	650	750	Transportation Expenses	0.04%	0.00%		0.04%	#Custs	(32)	0		(32)	(73,289)
18	656	756	Insurance - Vehicle	0.04%	0.00%		0.04%	#Custs	0	0		0	42
19	657	757	Insurance - General Liability	0.04%	0.00%		0.04%	#Custs	0	0		0	166
20	658	758	Insurance - Workman's Comp.	0.04%	0.00%		0.04%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.04%	0.00%		0.04%	#Custs	0	0		0	55
22	660	760	Advertising Expense	0.04%	0.00%		0.04%	#Custs	0	0		0	1,050
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0		0	-
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	0.04%	0.00%		0.04%	#Custs	(6)	0		(6)	(13,483)
26	675	775	Miscellaneous Expense	0.04%	0.00%		0.04%	#Custs	190	0		190	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

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

Schedule: B-13
 Page: 1 of 1
 Preparer: R Griffin

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

Line No.	(1) Account No. and Name	(2) 2007 Expense	(4) Historical Test Year 2007			(6) Expense	(7) Pro Forma Adjustments	
			(3) Utility Adjustments	(4) Adjusted Expense	(5) Used & Useful %		(7) Depreciation Expense	(8) U & U Expense
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	0	0	0	100.00%	0	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0	0
10	307.2 Wells & Springs	727	(1)	726	100.00%	726	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	245	0	245	100.00%	245	0	0
13	310.2 Power Generation Equipment	2,350	0	2,350	100.00%	2,350	0	0
14	311.2 Pumping Equipment	0	0	0	100.00%	0	0	0
15	339.2 Other Plant & Misc. Equipment	6	0	6	100.00%	6	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	304.3 Structures & Improvements	455	0	455	100.00%	455	0	0
19	311.3 Pumping Equipment	1,360	0	1,360	100.00%	1,360	0	0
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0	0
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0	0
26	330.4 Distr. Reservoirs & Standpipes	1,053	61	1,115	100.00%	1,115	0	0
27	331.4 Transm. & Distribution Mains	3,781	0	3,781	100.00%	3,781	0	0
28	333.4 Services	59	0	59	100.00%	59	0	0
29	334.4 Meters & Meter Installations	725	0	725	100.00%	725	640	640
30	335.4 Hydrants	258	0	258	100.00%	258	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
33	GENERAL PLANT							
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5 Structures & Improvements	0	29	29	100.00%	29	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0	0
37	340.51 Computer Equipment	0	1,672	1,672	100.00%	1,672	253	253
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0	0
39	342.5 Stores Equipment	0	0	0	100.00%	0	0	0
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0	0
44	347.5 Miscellaneous Equipment	84	0	84	100.00%	84	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	11,105	1,762	12,867		12,867	893	893
48	Composite U&U Rate				100.00%			
49	(LESS) AMORTIZATION OF CIAC	(2,580)	(885)	(3,465)		(3,465)	0	NA
50								
51	NET DEPRECIATION EXPENSE	8,526	877	9,402		9,402	893	893

Net Depreciation Expense - Sewer

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-14

Page: 1 of 1

Preparer: R Griffin

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

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

Taxes Other Than Income

Florida Public Service Commission

Gibsonia Estates
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: B-15
 Page: 1 of 1
 Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.54%	(5) Other	(6) Total
Water						
1	Test Year Per Books	817	(337)	89		569
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	294				294
5	Payroll & Property Tax Adjustments		2,877	0		2,877
6	Non-U&U Adjustment @ 0.00%			0		0
7	Total Test Year Adjustments	294	2,877	0	0	3,171
8	Adjusted Test Year	1,111	2,540	89	0	3,741
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		132			132
12	2007 Plant in Service Additions			(95)		(95)
13	Pro Forma Plant in Service Additions			692		692
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	132	597	0	729
16	Adjusted Pro Forma	1,111	2,672	686	0	4,469
17						
18	RAFTs Assoc. with Revenue Increase	4,111				4,111
19						
20	Total Pro Forma	5,222	2,672	686	0	8,580
Sewer						
21	Test Year Per Books	NA	NA	NA		NA
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	NA				NA
25	Payroll & Property Tax Adjustments		NA	NA		NA
26	Non-U&U Adjustment @ NA			NA		NA
27	Total Test Year Adjustments	NA	NA	NA	NA	NA
28	Adjusted Test Year	NA	NA	NA	NA	NA
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		NA			NA
32	2007 Plant in Service Additions			NA		NA
33	Pro Forma Plant in Service Additions			NA		NA
34	Non-U&U Adjustment @ NA			NA		NA
35	Total Pro Forma Adjustments	NA	NA	NA	NA	NA
36	Adjusted Pro Forma	NA	NA	NA	NA	NA
37						
38	RAFTs Assoc. with Revenue Increase	NA				NA
39						
40	Total Pro Forma	NA	NA	NA	NA	NA

Recap Schedules: B-1, B-2
 Payroll taxes: FICA=7.65, Fed & State Unemployment=0.41%

**Gibsonia Estates
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Reconciliation of Total Income Tax Provision	C-1	75
State and Federal Income Tax Calculation	C-2	76
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Deferred Income Tax Expense	C-5	80
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DOCUMENT NUMBER - DATE
04359 MAY 22 08
FPSC - COMMISSION CLERK

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-1

Page: 1 of 1

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma	Supporting Schedules
Water							
1	Current Tax Expense	(13,406)	(3,310)	(16,716)	(2,713)	(19,430)	C-2
2	Deferred Income Tax Expense	0	(1,654)	(1,654)	0	(1,654)	C-5
3	ITC Realized This Year	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	Total Income Tax Expense	(13,406)	(4,964)	(18,371)	(2,713)	(21,084)	
Sewer							
7	Current Tax Expense	NA	NA	NA	NA	NA	C-2
8	Deferred Income Tax Expense	NA	NA	NA	NA	NA	C-5
9	ITC Realized This Year	NA	NA	NA	NA	NA	C-7
10	ITC Amortization	NA	NA	NA	NA	NA	C-7
11	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	C-8
12	Total Income Tax Expense	NA	NA	NA	NA	NA	

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-2

Page: 1 of 1

Preparer: W Jerdon

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

Line No.	(1) Description	(2) (3) (4) (5)				(6) (7) (8) (9) (10) (11) (12)						
		Year End Per Books	Utility Adjustments	Water Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Sewer Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	(34,754)	(7,914)	(42,668)	(6,075)	(48,744)	NA	NA	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	0	(4,955)	(4,955)	(959)	(5,913)	NA	NA	NA	NA	NA	C-3
3												
4	Taxable Income	(34,754)	(12,869)	(47,623)	(7,034)	(54,657)	0	0	0	0	0	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	NA	NA	0	NA	C-4
8	Timing Differences	-	(4,289)	(4,289)	0	(4,289)	NA	NA	NA	0	NA	C-5
9	Total Schedule M Adjustments	0	(4,289)	(4,289)	0	(4,289)	0	0	0	0	0	
10												
11	Taxable Income Before State Taxes	(34,754)	(8,581)	(43,335)	(7,034)	(50,368)	0	NA	0	NA	0	
12												
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
14	State Income Taxes	(1,911)	(472)	(2,383)	(387)	(2,770)	0	NA	0	NA	0	
15												
16	Federal Taxable Income	(32,843)	(8,109)	(40,951)	(6,647)	(47,598)	0	NA	0	NA	0	
17												
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
19	Federal Income Taxes	(11,495)	(2,838)	(14,333)	(2,326)	(16,659)	0	NA	0	NA	0	
20												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	NA	0	NA	0	C-7
22												
23	Current Federal Income Taxes	(11,495)	(2,838)	(14,333)	(2,326)	(16,659)	0	NA	0	0	0	
24												
25	Summary:											
26	Current State Income Tax	(1,911)	(472)	(2,383)	(387)	(2,770)	0	NA	0	NA	0	
27	Current Federal Income Tax	(11,495)	(2,838)	(14,333)	(2,326)	(16,659)	0	NA	0	NA	0	
28												
29	Total Current Income Tax Expense (To C-1)	(13,406)	(3,310)	(16,716)	(2,713)	(19,430)	0	NA	0	0	0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-3

Page: 1 of 2

Preparer: W Jerdon

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		Water			Sewer			
		2007 Per Books	2007 Adjustments	2007 Adjusted	2007 Per Books	2007 Adjustments	2007 Adjusted	
1	Interest on Long-Term Debt	0	4,822	4,822	0	0	0	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	0	0	0	0	0	Note*
4	Other Interest Expense	0	133	133	0	0	0	
5	Less: AFUDC	0	0	0	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	0	4,955	4,955	0	0	0	

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)		259,822		0
Weighted Cost of Long Term Debt (D-1)	1.86%	4,822	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		4,822		0

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Gibsonia Estates
 Docket No. 080121-WS
 Pro Forma
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(2) (3) (4)			Note*	(5) (6) (7)			(8) Supporting Schedules
		Water		Pro Forma		Sewer		Pro Forma	
		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
1	Interest on Long-Term Debt	4,822	959	5,781	Note*	0	0	0	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	Note*	0	0	0	Note*
4	Other Interest Expense	133	0	133		0	0	0	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	<u>4,955</u>	<u>959</u>	<u>5,913</u>		<u>0</u>	<u>0</u>	<u>0</u>	

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)	309,653		0	
Weighted Cost of Long Term Debt (D-1)	1.87%	5,781	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		5,781		0

Book/Tax Differences - Permanent

Florida Public Service Commission

Gibsonia Estates

Schedule: C-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

Deferred Income Tax Expense

Florida Public Service Commission

Gibsonia Estates

Schedule: C-5

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

Historical [X] Projected []

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		Water			Sewer			
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	
1	Timing Differences (Tax Expense							
2	Higher (Lower) than Book Expense):							
3	Tax Depreciation & Amortization	8,526	(3,023)	5,502	0	0	0	
4	Book Depreciation & Amortization	8,526	877	9,402	NA	NA	NA	B-13,14
5								
6	Depreciation Difference	0	(3,900)	(3,900)	0	0	0	
7								
8	Other Timing Differences (Itemize):							
9	Bad Debt	0	(388)	(388)	0	0	0	
10	All Other	0	0	0	0	0	0	
11								
12	Total Timing Differences (To C-2)	0	(4,289)	(4,289)	0	0	0	
13								
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
15	State Deferred Taxes	0	(236)	(236)	0	0	0	
16								
17	Timing Differences for Federal Taxes	0	(4,053)	(4,053)	0	0	0	
18								
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
20	Federal Deferred Taxes	0	(1,418)	(1,418)	0	0	0	
21								
22	Total Deferred Taxes (to C-1)	0	(1,654)	(1,654)	0	0	0	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-6

Page: 1 of 3

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(5) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(6) State	(6) Federal	(7) Total	(9) State	(9) Federal	(10) Total
WATER										
1	2003	0	6,908	6,908				0	6,908	6,908
2	2004	27	0	27				27	0	27
3	2005	2,172	31	2,203				2,172	31	2,203
4	2006	1,106	6,629	7,735				1,106	6,629	7,735
5	2007	869	5,211	6,080				869	5,211	6,080
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	0	0	0				0	0	0
9	2006	0	0	0				0	0	0
10	2007	0	0	0				0	0	0

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Gibsonia Estates

Schedule: C-6

Docket No. 080121-WS

Page: 2 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jordon

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

	(1)	(2)	(3)	(4)
	Account No. 28306			
	Deferred State Tax Liability			
		Current		
Line No.	Year	Beginning Balance	Year Change	Ending Balance
WATER				
1	2003	0	0	0
2	2004	0	27	27
3	2005	27	2,145	2,172
4	2006	2,172	(1,066)	1,106
5	2007	1,106	(237)	869
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	0	0
9	2006	0	0	0
10	2007	0	0	0

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Gibsonia Estates

Schedule: C-6

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)
	Account No. 28305			
	Deferred Federal Tax Liability			
			Current	
Line No.	Year	Beginning Balance	Year Change	Ending Balance
WATER				
1	2003	0	6,908	6,908
2	2004	6,908	(6,908)	0
3	2005	0	31	31
4	2006	31	6,598	6,629
5	2007	6,629	(1,418)	5,211
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	0	0
9	2006	0	0	0
10	2007	0	0	0

Investment Tax Credits - Analysis

Florida Public Service Commission

Gibsonia Estates

Schedule: C-7

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Line No.	(1) Year	(2)-(6) 3% ITC					(7) Ending Balance	(8)-(12) 4% ITC					(13) Ending Balance
		Amount Realized		Amortization		Beginning Balance		Amount Realized		Amortization			
	Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		
1	NONE						NONE						

Investment Tax Credits - Analysis

Florida Public Service Commission

Gibsonia Estates

Schedule: C-7

Docket No. 080121-WS

Page: 2 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	8% ITC							10% ITC					
Line No.	Beginning Year Balance	Amount Realized		Amortization		Ending Balance	Beginning Balance	Amount Realized		Amortization		Ending Balance	
		Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.			Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		
1	NONE						NONE						

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

Schedule: C-7

Docket No. 080121-WS

Page: 3 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Gibsonia Estates

Schedule: C-7

Docket No. 080121-WS

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

NONE

Parent's Debt Information

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-8

Page: 1 of 1

Preparer: S Anzaldo

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

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

See Note

Parent Debt Adjustment Calculation

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

Note

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

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

Schedule: C-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

Miscellaneous Tax Information**Florida Public Service Commission****Gibsonia Estates**

Schedule: C-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

**Gibsonia Estates
CAPITAL SCHEDULES**

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

DOCUMENT NUMBER-DATE
04359 MAY 22 88
FPSC-COMMISSION CLERK

Schedule of Requested Cost of Capital

13 Month Average balance

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 2

Preparer: S Anzaldo

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To 2007 Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	94,499	36.37%	5.10%	1.86%	4,822	D-2, D-5
2 Short-Term Debt	0	0.00%		0.00%	0	D-2
3 Preferred Stock	0	0.00%		0.00%	0	D-2
4 Common Stock	156,204	60.12%	10.25%	6.16%	16,007	D-2
5 Customer Deposits	2,211	0.85%	6.00%	0.05%	133	D-2
6 Accumulated Deferred Income Taxes	6,908	2.66%	0.00%	0.00%	0	D-2
7 Total	<u>259,822</u>	<u>100.00%</u>		<u>8.07%</u>	<u>20,962</u>	
SEWER						
8 Long-Term Debt	0	0.00%	5.10%	0.00%	0	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11 Common Stock	0	0.00%	10.25%	0.00%	0	D-2
12 Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14 Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Gibsonia Estates**Docket No. 080121-WS**

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 2

Preparer: S Anzaldo

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No. Class of Capital	Reconciled To Pro Forma Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	113,283	36.58%	5.10%	1.87%	5,781	D-2
2 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4 Common Stock	187,252	60.47%	10.25%	6.20%	19,188	D-2
5 Customer Deposits	2,211	0.71%	6.00%	0.04%	133	D-2
6 Accumulated Deferred Income Taxes	6,908	2.23%	0.00%	0.00%	0	D-2
7 Total	<u>309,653</u>	<u>100.00%</u>		<u>8.11%</u>	<u>25,102</u>	
SEWER						
8 Long-Term Debt	0	0.00%	5.10%	0.00%	0	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11 Common Stock	0	0.00%	10.25%	0.00%	0	D-2
12 Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14 Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: D-2

Page: 1 of 1

Preparer: S Anzaldo

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

Line No.	(1) Class of Capital	(2) Balance 12/31/2006	(3) Balance 12/31/2007	(4) 13 Mo Average†	(5) Reconciliation Adjustments Pro rata *	(6) Reconciled To 2007 Rate Base	(7) Reconciled To Pro Forma Rate Base	(8) Supporting Schedules
Water								
1	Long-Term Debt	91,088	94,296	94,499		94,499	113,283	D-5
2	Short-Term Debt	0	0	0		0	0	D-4
3	Preferred Stock	0	0	0		0	0	D-3
4	Common Stock	150,565	155,867	156,204		156,204	187,252	
5	Customer Deposits	1,965	2,445	2,211		2,211	2,211	D-7
6	Accumulated Deferred Income Taxes	7,735	6,080	6,908		6,908	6,908	C-6
7	Total	251,353	258,688	259,822	0	259,822	309,653	A-1
Sewer								
8	Long-Term Debt	0	0	0		0	0	D-5
9	Short-Term Debt	0	0	0		0	0	D-4
10	Preferred Stock	0	0	0		0	0	D-3
11	Common Stock	0	0	0		0	0	
12	Customer Deposits	0	0	0		0	0	D-7
13	Accumulated Deferred Income Taxes	0	0	0		0	0	C-6
14	Total	0	0	0	0	0	0	A-2

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

* List corresponding adjustments to rate base below:

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

Preferred Stock Outstanding

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-3

Page: 1 of 1

Preparer: S Anzaldo

Utility or Parent

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

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

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

Cost of Short-Term Debt

Florida Public Service Commission

Gibsonia Estates

Schedule: D-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

Utility [X] or Parent [X]

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

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

Cost of Long-Term Debt

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-5

Page: 1 of 2

Preparer: S Anzaldo

Utility or Parent

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

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

1

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

Florida Public Service Commission

Gibsonia Estates

Docket No. 090121-WS

Historical Test Year Ending December 31, 2007

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

Utility [] or Parent [X]

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

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

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

\$208,427

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

\$1,293,801

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Gibsonia Estates
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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

Utility or Parent

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

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

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-6

Page: 2 of 2

Preparer: S Anzaldo

Utility [] or Parent [X]

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

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

1

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

Gibsonia Estates
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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

Utility [X] or Parent []

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	1,905	60	0	1,965
2	Jan-07	1,965	60	0	2,025
3	Feb-07	2,025	20	0	2,045
4	Mar-07	2,045	20	0	2,065
5	Apr-07	2,065	80	0	2,145
6	May-07	2,145	20	0	2,165
7	Jun-07	2,165	40	(20)	2,185
8	Jul-07	2,185	20	0	2,205
9	Aug-07	2,205	80	0	2,285
10	Sep-07	2,285	40	0	2,325
11	Oct-07	2,325	120	0	2,445
12	Nov-07	2,445	0	0	2,445
13	Dec-07	2,445	0	0	2,445
14	Average				<u>2,211</u>
15					
16		Water Allocated at		100%	<u>2,211</u>
17					
18		Sewer Allocated at		#N/A	<u>#N/A</u>

**Gibsonia Estates
RATES SCHEDULES**

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Rate Schedule - Water

Florida Public Service Commission

Gibsonia Estates

Schedule: E-1w

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	5/8" X 3/4"	5.65	7.25	5.65	8.47	8.47	21.92
3	3/4"	-	7.25	-	-	-	32.89
4	1"	5.65	7.25	5.65	8.47	8.47	54.81
5	1-1/2"	-	7.25	-	-	-	109.62
6	2"	5.65	7.25	5.65	8.47	8.47	175.39
7	3"	-	7.25	-	-	-	350.79
8	4"	-	7.25	-	-	-	548.10
9	6"	-	7.25	-	-	-	1,096.21
10	8"	-	7.25	-	-	-	1,753.93
11	10"	-	7.25	-	-	-	2,521.28
12	Gallonage						
13	Block 1, 0-5,000	0.67	0.86	0.67	1.00	1.00	3.80
14	Block 2, 5,000-10,000	0.67	0.86	0.67	1.00	1.00	4.76
15	Block 3, >10,000	0.67	0.86	0.67	1.00	1.00	4.76
16							
17	Commercial						
18	5/8" X 3/4"	5.65	7.25	5.65	8.47	8.47	21.92
19	3/4"	-	7.25	-	-	-	32.89
20	1"	5.65	7.25	5.65	8.47	8.47	54.81
21	1-1/2"	-	7.25	-	-	-	109.62
22	2"	5.65	7.25	5.65	8.47	8.47	175.39
23	3"	-	7.25	-	-	-	350.79
24	4"	-	7.25	-	-	-	548.10
25	6"	-	7.25	-	-	-	1,096.21
26	8"	-	7.25	-	-	-	1,753.93
27	10"	-	7.25	-	-	-	2,521.28
28	Gallonage charge	0.67	0.86	0.67	1.00	1.00	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	5.65	7.25	5.65	8.47	8.47	21.92
34	3/4"	-	7.25	-	-	-	32.89
35	1"	-	7.25	-	8.47	8.47	54.81
36	1-1/2"	-	7.25	-	-	-	109.62
37	2"	-	7.25	-	8.47	8.47	175.39
38	3"	-	7.25	-	-	-	350.79
39	4"	-	7.25	-	-	-	548.10
40	6"	-	7.25	-	-	-	1,096.21
41	8"	-	7.25	-	-	-	1,753.93
42	10"	-	7.25	-	-	-	2,521.28
43	Gallonage charge	0.67	0.86	0.67	1.00	1.00	3.80
44							
45	Fire Protection						
46	2"	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Gibsonia Estates

Schedule: E-1s

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: T Rendell

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	All Meter Sizes	NA	NA	NA	NA	NA	NA
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA
14							
15							
16	Commercial						
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA
28							
29	Multi-Family						
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA
41							
42	Flat Rate						
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Gibsonia Estates

Schedule: E-2w

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Repressed Gallons	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	1,776	13,316	5.65	10,034	5.65	NA	21.92	38,930
3	3/4"	0	0	-	0	-	NA	32.89	0
4	1"	36	380	5.65	203	5.65	NA	54.81	1,973
5	1-1/2"	0	0	-	0	-	NA	109.62	0
6	2"	12	323	5.65	68	5.65	NA	175.39	2,105
7	3"	0	0	-	0	-	NA	350.79	0
8	4"	0	0	-	0	-	NA	548.10	0
9	Gallorage								
10	Block 1, 0-5,000		7,230	0.67	4,844	0.67	7,230	3.80	27,474
11	Block 2, 5,000-10,000		2,744	0.67	1,838	0.67	919	4.76	4,376
12	Block 3, >10,000		4,046	0.67	2,711	0.67	1,356	4.76	6,455
13	Total Residential	<u>1,824</u>	<u>14,020</u>		<u>19,699</u>		<u>9,505</u>		<u>81,312</u>
14	Average Bill				<u>10.80</u>				<u>44.58</u>
15									
16	Commercial								
17	5/8" X 3/4"	240	2,331	5.65	1,356	5.65	NA	21.92	5,261
18	3/4"	0	0	-	0	-	NA	32.89	0
19	1"	36	496	5.65	203	5.65	NA	54.81	1,973
20	1-1/2"	0	0	-	0	-	NA	109.62	0
21	2"	12	1,398	5.65	68	5.65	NA	175.39	2,105
22	3"	0	0	-	0	-	NA	350.79	0
23	4"	0	0	-	0	-	NA	548.10	0
24	8"	0	0	-	0	-	NA	1,753.93	0
25	Gallorage		4,225	0.67	2,831	0.67	4,225	3.80	16,055
26									
27									
28	Total Commercial	<u>288</u>	<u>4,225</u>		<u>4,458</u>		<u>4,225</u>		<u>25,394</u>
29	Average Bill				<u>15.48</u>				<u>88.17</u>
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	5.65	NA	21.92	0
33	3/4"	0	0	-	0	-	NA	32.89	0
34	1"	0	0	-	0	-	NA	54.81	0
35	1-1/2"	0	0	-	0	-	NA	109.62	0
36	2"	0	0	-	0	-	NA	175.39	0
37	3"	0	0	-	0	-	NA	350.79	0
38	4"	0	0	-	0	-	NA	548.10	0
39									
40	Gallorage		0	-	0	0.67	0	3.80	0
41									
42									
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
44	Average Bill								
45									
46	Fire Protection								
47	2"	0	NA	-	0	-	NA	17.42	0
48	3"	0	NA	-	0	-	NA	34.84	0
49	4"	0	NA	-	0	-	NA	54.43	0
50	6"	0	NA	-	0	-	NA	108.86	0
51	8"	0	NA	-	0	-	NA	174.18	0
52	10"	0	NA	-	0	-	NA	250.39	0
53									
54									
55									
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>NA</u>		<u>0</u>
57	Average Bill								
58									
59	Subtotal				<u>24,157</u>				<u>106,706</u>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				535				1,800
63	Total Revenue				<u>24,692</u>				<u>108,506</u>
64	Booked Revenue				<u>18,150</u>				
65	Difference				6,542	36.0%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Gibsonia Estates
 Docket No. 080121-WS
 Schedule Period: 1/1/07 - 4/30/07 (pre-Interim Rates)
 Water [X] or Sewer []

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	600	4,090	5.65	3,390
3	3/4"	0	0	-	0
4	1"	11	102	5.65	62
5	1-1/2"	0	0	-	0
6	2"	4	143	5.65	23
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallorage				
10	Block 1		2,383	0.67	1,597
11	Block 2		873	0.67	585
12	Block 3		1,080	0.67	723
13	Total Residential	615	4,335		6,379
14	Average Bill				10.37
15					
16	Commercial				
17	5/8" X 3/4"	81	658	5.65	458
18	3/4"	0	0	-	0
19	1"	12	138	5.65	68
20	1-1/2"	0	0	-	0
21	2"	4	734	5.65	23
22	3"	0	0	-	0
23	4"	0	0	-	0
24	8"	0	0	-	0
25	Gallorage		1,529	0.67	1,024
26					
27					
28	Total Commercial	97	1,529		1,572
29	Average Bill				16.21
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	5.65	0
33	3/4"	0	0	-	0
34	1"	0	0	-	0
35	1-1/2"	0	0	-	0
36	2"	0	0	-	0
37	3"	0	0	-	0
38	4"	0	0	-	0
39					
40	Gallorage		0	0.67	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	-	0
48	2"	0	NA	-	0
49	3"	0	NA	-	0
50	4"	0	NA	-	0
51	6"	0	NA	-	0
52	8"	0	NA	-	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	Subtotal				7,952

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Gibsonia Estates

Schedule: E-2w

Docket No. 080121-WS

Page: 3 of 4

Schedule Period: 5/1/07 - 8/31/07 (Interim Rates)

Preparer: G Prettyman

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	560	4,040	5.65	3,164	7.25	4,060	896
3	3/4"	0	0	-	0	7.25	0	0
4	1"	11	132	5.65	62	7.25	80	18
5	1-1/2"	0	0	-	0	7.25	0	0
6	2"	4	82	5.65	23	7.25	29	6
7	3"	0	0	-	0	7.25	0	0
8	4"	0	0	-	0	7.25	0	0
9	Gallorage							
10	Block 1		2,318	0.67	1,553	0.86	1,994	440
11	Block 2		897	0.67	601	0.86	772	170
12	Block 3		1,039	0.67	696	0.86	893	197
13	Total Residential	575	4,254		6,099		7,827	1,728
14	Average Bill				10.61		13.61	
15								
16	Commercial							
17	5/8" X 3/4"	73	734	5.65	412	7.25	529	117
18	3/4"	0	0	-	0	7.25	0	0
19	1"	12	149	5.65	68	7.25	87	19
20	1-1/2"	0	0	-	0	7.25	0	0
21	2"	4	321	5.65	23	7.25	29	6
22	3"	0	0	-	0	7.25	0	0
23	4"	0	0	-	0	7.25	0	0
24	8"	0	0	-	0	7.25	0	0
25	Gallorage		1,205	0.67	807	0.86	1,036	229
26								
27								
28	Total Commercial	89	1,205		1,310		1,681	371
29	Average Bill				14.72		18.89	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	5.65	0	7.25	0	0
33	3/4"	0	0	-	0	7.25	0	0
34	1"	0	0	-	0	7.25	0	0
35	1-1/2"	0	0	-	0	7.25	0	0
36	2"	0	0	-	0	7.25	0	0
37	3"	0	0	-	0	7.25	0	0
38	4"	0	0	-	0	7.25	0	0
39								
40	Gallorage		0	0.67	0	0.86	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45								
46	Fire Protection							
47	1"	0	NA	-	0	-	0	0
48	2"	0	NA	-	0	-	0	0
49	3"	0	NA	-	0	-	0	0
50	4"	0	NA	-	0	-	0	0
51	6"	0	NA	-	0	-	0	0
52	8"	0	NA	-	0	-	0	0
53								
54								
55								
56	Total Fire Protection	0	NA		0		0	0
57	Average Bill				-		-	
58								
59	Subtotal				7,409		9,509	2,100

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Gibsonia Estates
 Docket No. 080121-WS
 Schedule Period: 9/1/07 - 12/31/07 (post-Interim Rates)
 Water [X] or Sewer []

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	616	5,187	5.65	3,480
3	3/4"	0	0	-	0
4	1"	14	146	5.65	79
5	1-1/2"	0	0	-	0
6	2"	4	98	5.65	23
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallonage				
10	Block 1		2,529	0.67	1,694
11	Block 2		974	0.67	653
12	Block 3		1,928	0.67	1,292
13	Total Residential	634	5,431		7,221
14	Average Bill				11.39
15					
16	Commerical				
17	5/8" X 3/4"	86	940	5.65	486
18	3/4"	0	0	-	0
19	1"	12	209	5.65	68
20	1-1/2"	0	0	-	0
21	2"	4	343	5.65	23
22	3"	0	0	-	0
23	4"	0	0	-	0
24	8"	0	0	-	0
25	Gallonage		1,491	0.67	999
26					
27					
28	Total Commercial	102	1,491		1,576
29	Average Bill				15.45
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	5.65	0
33	3/4"	0	0	-	0
34	1"	0	0	-	0
35	1-1/2"	0	0	-	0
36	2"	0	0	-	0
37	3"	0	0	-	0
38	4"	0	0	-	0
39					
40	Gallonage		0	0.67	0
41					
42					
43	Total Multi- Family	0	0		0
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	-	0
48	2"	0	NA	-	0
49	3"	0	NA	-	0
50	4"	0	NA	-	0
51	6"	0	NA	-	0
52	8"	0	NA	-	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	Subtotal				8,796

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Gibsonia Estates

Schedule: E-2s

Docket No. 060121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	0	0	NA	0	NA		NA	NA
3	3/4"	0	0	NA	0	NA		NA	NA
4	1"	0	0	NA	0	NA		NA	NA
5	1-1/2"	0	0	NA	0	NA		NA	NA
6	2"	0	0	NA	0	NA		NA	NA
7	3"	0	0	NA	0	NA		NA	NA
8	4"	0	0	NA	0	NA		NA	NA
9	Gallonge cap (gallons)		NA				NA		
10	Capped Usage	-	0	NA	0	NA	0	NA	NA
11	Usage Above Cap	-	0				0		
12	Total Residential	0	0		0		0		0
14	Average Bill				NA				NA
15									
16	Commercial								
17	5/8" X 3/4"	0	0	NA	0	NA		NA	NA
18	3/4"	0	0	NA	0	NA		NA	NA
19	1"	0	0	NA	0	NA		NA	NA
20	1-1/2"	0	0	NA	0	NA		NA	NA
21	2"	0	0	NA	0	NA		NA	NA
22	3"	0	0	NA	0	NA		NA	NA
23	4"	0	0	NA	0	NA		NA	NA
24									
25	Gallonge	-	0	NA	0	NA	0	NA	NA
26									
27									
28	Total Commercial	0	0		0		0		0
29	Average Bill				NA				NA
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	NA	0	NA		NA	NA
33	3/4"	0	0	NA	0	NA		NA	NA
34	1"	0	0	NA	0	NA		NA	NA
35	1-1/2"	0	0	NA	0	NA		NA	NA
36	2"	0	0	NA	0	NA		NA	NA
37	3"	0	0	NA	0	NA		NA	NA
38	4"	0	0	NA	0	NA		NA	NA
39									
40	Gallonge	-	0	NA	0	NA	0	NA	NA
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				NA				NA
45									
46	Flat Rate								
47	Res. Wastewater Only	0	0	NA	0	NA		NA	NA
48	Com. Wastewater Only	0	0	NA	0	NA		NA	NA
49	Sprinkler Heads	0	NA	NA	0	NA		NA	NA
50	Reuse	0	NA	NA	0	NA		NA	NA
51	Total Flat Rate - Other		0		0				0
52									
53									
54	Subtotal				NA				NA
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	Total Revenue				0				0
59	Booked Revenue				NA				NA
60	Difference				NA	NA			NA

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Gibsonia Estates

Schedule: E-2s

Docket No. 060121-WS

Page: 2 of 4

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

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	0	0	NA	NA
3	3/4"	0	0	NA	NA
4	1"	0	0	NA	NA
5	1-1/2"	0	0	NA	NA
6	2"	0	0	NA	NA
7	3"	0	0	NA	NA
8	4"	0	0	NA	NA
9	Gallorage cap		NA		
10	Capped Usage		0	NA	NA
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				
15					
16	Commercial				
17	5/8" X 3/4"	0	0	NA	NA
18	3/4"	0	0	NA	NA
19	1"	0	0	NA	NA
20	1-1/2"	0	0	NA	NA
21	2"	0	0	NA	NA
22	3"	0	0	NA	NA
23	4"	0	0	NA	NA
24					
25	Gallorage		0	NA	NA
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	NA	NA
33	3/4"	0	0	NA	NA
34	1"	0	0	NA	NA
35	1-1/2"	0	0	NA	NA
36	2"	0	0	NA	NA
37	3"	0	0	NA	NA
38	4"	0	0	NA	NA
39					
40	Gallorage		0	NA	NA
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	NA	NA
48	Comml. Wastewater Only	0	0	NA	NA
49	Sprinkler Heads	0	NA	NA	NA
50	Reuse	0	NA	NA	NA
51	Total Flat Rate - Other		0		0
52					
53					
54	Subtotal				0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Schedule Period: 5/1/07 - 8/31/07 (Interim)

Water [] or Sewer [X]

Schedule: E-2s

Page: 3 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
3	3/4"	0	0	NA	NA	NA	NA	NA
4	1"	0	0	NA	NA	NA	NA	NA
5	1-1/2"	0	0	NA	NA	NA	NA	NA
6	2"	0	0	NA	NA	NA	NA	NA
7	3"	0	0	NA	NA	NA	NA	NA
8	4"	0	0	NA	NA	NA	NA	NA
9	Gallorage cap		NA					
10	Capped Usage		0	NA	NA	NA	NA	NA
11	Usage Above Cap		0					
12								
13	Total Residential	0	0		0		0	0
14	Average Bill				-		-	
15								
16	Commercial							
17	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
18	3/4"	0	0	NA	NA	NA	NA	NA
19	1"	0	0	NA	NA	NA	NA	NA
20	1-1/2"	0	0	NA	NA	NA	NA	NA
21	2"	0	0	NA	NA	NA	NA	NA
22	3"	0	0	NA	NA	NA	NA	NA
23	4"	0	0	NA	NA	NA	NA	NA
24								
25	Gallorage		0	NA	NA	NA	NA	NA
26								
27								
28	Total Commercial	0	0		0		0	0
29	Average Bill				-		-	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
33	3/4"	0	0	NA	NA	NA	NA	NA
34	1"	0	0	NA	NA	NA	NA	NA
35	1-1/2"	0	0	NA	NA	NA	NA	NA
36	2"	0	0	NA	NA	NA	NA	NA
37	3"	0	0	NA	NA	NA	NA	NA
38	4"	0	0	NA	NA	NA	NA	NA
39								
40	Gallorage		0	NA	NA	NA	NA	NA
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45								
46	Flat Rate							
47	Res. Wastewater Only	0	0	NA	NA	NA	NA	NA
48	Com. Wastewater Only	0	0	NA	NA	NA	NA	NA
49	Sprinkler Heads	0	NA	NA	NA	NA	NA	NA
50	Reuse	0	NA	NA	NA	NA	NA	NA
51	Total Flat Rate - Other		0		0		0	0
52								
53								
54	Subtotal				0		0	0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Gibsonia Estates

Schedule: E-2s

Docket No. 080121-WS

Page: 4 of 4

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

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	0	0	NA	NA
3	3/4"	0	0	NA	NA
4	1"	0	0	NA	NA
5	1-1/2"	0	0	NA	NA
6	2"	0	0	NA	NA
7	3"	0	0	NA	NA
8	4"	0	0	NA	NA
9	Gallorage cap		NA		
10	Capped Usage		0	NA	NA
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				-
15					
16	Commerical				
17	5/8" X 3/4"	0	0	NA	NA
18	3/4"	0	0	NA	NA
19	1"	0	0	NA	NA
20	1-1/2"	0	0	NA	NA
21	2"	0	0	NA	NA
22	3"	0	0	NA	NA
23	4"	0	0	NA	NA
24					
25	Gallorage		0	NA	NA
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	NA	NA
33	3/4"	0	0	NA	NA
34	1"	0	0	NA	NA
35	1-1/2"	0	0	NA	NA
36	2"	0	0	NA	NA
37	3"	0	0	NA	NA
38	4"	0	0	NA	NA
39					
40	Gallorage		0	NA	NA
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	NA	NA
48	Comml. Wastewater Only	0	0		NA
49	Sprinkler Heads	0	NA	NA	NA
50	Reuse	0	NA	NA	NA
51	Total Flat Rate - Other				0
52					
53					
54	Subtotal				0

Customer Monthly Billing Schedule

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	161	26	0	0	0	0	187
2	Feb-07	160	26	0	0	0	0	186
3	Mar-07	161	26	0	0	0	0	187
4	Apr-07	160	26	0	0	0	0	186
5	May-07	160	26	0	0	0	0	186
6	Jun-07	162	25	0	0	0	0	187
7	Jul-07	162	25	0	0	0	0	187
8	Aug-07	160	25	0	0	0	0	185
9	Sep-07	160	25	0	0	0	0	185
10	Oct-07	158	25	0	0	0	0	183
11	Nov-07	160	25	0	0	0	0	185
12	Dec-07	163	25	0	0	0	0	188
13	Total Water	1,927	305	0	0	0	0	2,232

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Miscellaneous Service Charges

Florida Public Service Commission

Gibsonia Estates

Schedule: E-4

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

WATER

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

SEWER

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

DEPOSITS (REFUNDABLE)

Line No.	Class	Meter Size	Water		Sewer	
			Present	Proposed	Present	Proposed
23	not specified	All sizes	20.00		NA	
24	not specified	5/8 X 3/4"	-		NA	
25	not specified	1"	-		NA	
26	not specified	1.5"	-		NA	
27	not specified	Over 2"	-		NA	
28						
29						
30	Residential	All sizes	-		NA	
31	Residential	5/8 X 3/4"	-	89.16	NA	NA
32	Residential	1"	-	Two x Estimated Monthly Bill	NA	Two x Estimated Monthly Bill
33	Residential	1.5"	-		NA	
34	Residential	Over 2"	-		NA	
35						
36	General	All sizes	-	Two x est'd monthly Bill		Two x est'd monthly Bill
37	General	5/8 X 3/4"	-		NA	
38	General	1"	-		NA	
39	General	1.5"	-		NA	
40	General	2"	-		NA	
41	General	4"	-		NA	
42	General	8"	-		NA	

Miscellaneous Service Charges

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Explanation: Provide a schedule of derivation of charges

Schedule: E-4

Page: 2 of 2

Preparer: J Lihvarcik

Line No.	(1) Description	(2)	(3) Annual Pay	(4) Base	(5)	(6) Hourly Rate	(7)	(8)	(9)
1	Field Employee								
2	Sr. Facility Operator		62,491.88						
3	Utility Tech Coordinator		39,832.42						
4	Utility Tech I		26,902.50						
5	Utility Tech I		25,038.91						
6	Utility Tech I		25,681.60						
7	Utility Tech I		17,400.00						
8	Utility Tech II		26,571.48						
9	Utility Tech II		25,601.00						
10	Utility Tech II		26,700.00						
11	Utility Tech II		24,914.00	Hours/Year					
12	Field Employees Average Base		<u>30,113.38</u>	2,080		<u>14.48</u>			
13				Rate					
14	P/R Overhead			30.0%		4.34			
15	Field/Office Overhead			10.0%		1.45			
16	Field Employees Loaded Cost					<u>20.27</u>			
17									
18	Office Employee								
19	Administrative Assistant		29,537.19						
20	Administrative Assistant		36,468.07						
21	New Business Coordinator		47,362.58						
22	Office Clerk		23,493.54						
23	Operations Support Coordinator		55,941.12	Hours/Year					
24	Office Employees Average Salary		<u>38,560.50</u>	2,080		<u>18.54</u>			
25				Rate					
26	P/R Overhead			30.0%		5.56			
27	Field/Office Overhead			15.0%		2.78			
28	Office Employees Loaded Cost					<u>26.88</u>			
29									
30	Calculation of Miscellaneous Service Charges								
31		Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee	
32		Collect Delinquent Account							
33		(CSR takes average 1 hour to process the delinquent account work.)							
34		Office	1	26.88	26.88	-	<u>26.88</u>	<u>25.00</u>	
35									
36		Connections, Premises Visits / Service Calls in Normal Hours							
37		(Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 minutes to handle call, prepare work order, and close out work order when technician completes work.)							
39		Field	1.5	20.27	30.40	-	30.40		
40		Office	0.75	26.88	20.16	-	20.16		
41		Total			<u>50.56</u>	-	<u>50.56</u>	<u>50.00</u>	
42									
43		Connections, Premises Visits / Service Calls After Hours							
44		= 1.5 X Connections in Normal Hours above			75.85	-	<u>75.85</u>	<u>75.00</u>	
45									
46		Reconnect Disconnected Service in Normal Hours							
47		(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	<u>77.44</u>	<u>75.00</u>	
48									
49		Reconnect Disconnected Service After Hours							
50		(1.5 X Sum of Reconnection and Collection Delinquent Account. During this period an answering service receives customer calls and dispatches to our FSRs on call.)							
52		= 1.5 X Reconnect in Normal Hours above			116.17	-	116.17		
53		Answering Service Cost				2.00	2.00		
54		Total			<u>116.17</u>	<u>2.00</u>	<u>118.17</u>	<u>115.00</u>	
55									
56		Customer requested change of mailing address							
57		Office	0.12	26.88	3.23	-	<u>3.23</u>	<u>3.00</u>	

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Gibsonia Estates
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-5
 Page: 1 of 1
 Preparer: S Szczygiel

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
1	Jan-07	15	0	0	0	0	15
2	Feb-07	0	0	0	0	0	0
3	Mar-07	45	25	0	0	0	70
4	Apr-07	30	0	0	0	0	30
5	May-07	30	0	0	0	0	30
6	Jun-07	30	0	0	0	0	30
7	Jul-07	0	0	0	0	0	0
8	Aug-07	60	0	0	0	0	60
9	Sep-07	60	50	0	0	0	110
10	Oct-07	60	0	0	0	0	60
11	Nov-07	45	0	0	0	0	45
12	Dec-07	60	25	0	0	0	85
13							
14	Total Water	435	100	0	0	0	535
15	Annual Events	29	7	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	1,450	350	0	0	0	1,800
SEWER							
19	Jan-07	NA	NA	NA	NA	NA	NA
20	Feb-07	NA	NA	NA	NA	NA	NA
21	Mar-07	NA	NA	NA	NA	NA	NA
22	Apr-07	NA	NA	NA	NA	NA	NA
23	May-07	NA	NA	NA	NA	NA	NA
24	Jun-07	NA	NA	NA	NA	NA	NA
25	Jul-07	NA	NA	NA	NA	NA	NA
26	Aug-07	NA	NA	NA	NA	NA	NA
27	Sep-07	NA	NA	NA	NA	NA	NA
28	Oct-07	NA	NA	NA	NA	NA	NA
29	Nov-07	NA	NA	NA	NA	NA	NA
30	Dec-07	NA	NA	NA	NA	NA	NA
31							
32	Total Sewer	NA	NA	NA	NA	NA	NA
33	Annual Events	NA	NA	NA	NA		
34							
35	Proposed Rate	NA	NA	NA	NA	NA	
36	Proposed Revenue	NA	NA	NA	NA	NA	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Gibsonia Estates

Schedule: E-6

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer []

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

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

Private Fire Protection Service

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-7

Page: 1 of 1

Preparer: J Lihvarcik

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

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

Contracts and Agreements Schedule

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-8

Page: 1 of 1

Preparer: J Lihvarcik

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

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

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

Gibsonia Estates
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-9
 Page: 1 of 1
 Preparer: S Szczygiel

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	817	Included in overall cost of service	None
SEWER					
2	NA	NA	NA	NA	NA

Service Availability Charges Schedule

Florida Public Service Commission

Gibsonia Estates

Schedule: E-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

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

Guaranteed Revenues Received

Florida Public Service Commission

Gibsonia Estates
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study**Florida Public Service Commission****Gibsonia Estates**

Schedule: E-12

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Water [X] or Sewer [X]

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

Line**No.**

Not applicable; no industrial customers.

Billing Analysis Schedules

Florida Public Service Commission

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

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

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

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

See attached Bill Analyses

**Gibsonia Estates
ENGINEERING SCHEDULES**

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

DOCUMENT NUMBER - DATE

04359 MAY 22 88

FPSC - COMMISSION CLERK

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

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-1

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan-07	1,658	0	1,481	102	75	
2	Feb-07	1,449	0	1,294	49	106	
3	Mar-07	1,640	0	1,464	99	77	
4	Apr-07	1,820	0	1,625	49	146	
5	May-07	1,852	0	1,426	49	377	
6	Jun-07	1,737	0	1,338	49	350	
7	Jul-07	1,704	0	1,312	49	343	
8	Aug-07	1,795	0	1,382	99	314	
9	Sep-07	1,387	0	1,443	49	(105)	
10	Oct-07	1,801	0	1,874	99	(172)	
11	Nov-07	1,717	0	1,787	49	(119)	
12	Dec-07	1,746	0	1,817	49	(120)	
13	TOTAL	20,306	0	18,245	791	1,270	6.3%

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

Florida Public Service Commission

Gibsonia Estates
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: F-2
 Page: 1 of 1
 Preparer: J Lihvarcik

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	Individual Plant Flows (Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	NA	NA	NA	NA	0	NA
2	Feb	NA	NA	NA	NA	0	NA
3	Mar	NA	NA	NA	NA	0	NA
4	Apr	NA	NA	NA	NA	0	NA
5	May	NA	NA	NA	NA	0	NA
6	Jun	NA	NA	NA	NA	0	NA
7	Jul	NA	NA	NA	NA	0	NA
8	Aug	NA	NA	NA	NA	0	NA
9	Sep	NA	NA	NA	NA	0	NA
10	Oct	NA	NA	NA	NA	0	NA
11	Nov	NA	NA	NA	NA	0	NA
12	Dec	NA	NA	NA	NA	0	NA
13	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Water Treatment Plant Data

Florida Public Service Commission

Gibsonia Estates
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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

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

Line No.	Description	Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		100,000
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	07/01/07	78,500
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day	
		1 07/01/07	78,500
		2 07/02/07	78,500
		3 07/10/07	68,000
		4 07/11/07	68,000
		5 07/30/07	60,000
		Average	<u>70,600</u>
4	Average Daily Flow		55,633
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		0

Sewer Treatment Plant Data

Florida Public Service Commission

Gibsonia Estates

Schedule: F-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

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

Used and Useful Calculations
Water Treatment Plant

Gibsonia Estates
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WELLS, Interim													
Line No.	Storage	Max Day (GPM)	Peak Hour, MD X 2 (GPM)	Excess Unaccounted for Water (GPM)	MD less Excess Unaccounted for Water (GPM)	PH less Excess Unaccounted for Water (GPM)	Interim Margin Reserve Ratio	Demand (GPM)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Remaining Well Capacity (GPM)	Wells Interim U&U Calculated	Wells Interim U&U Used
1	no	54.51	109.03	-	-	109.03	1.00	109.03	180	235	55	198.23%	100.00%

WELLS, Permanent

Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells Permanent U&U Calculated	Wells Permanent U&U Used *
2	no	yes	54.51	1.00	-	-	109.03	-	180	235	55	-	198.23%	100.00%
3														
4														
5														

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
6	54,900	109,800	-	na	100.00%	-	78,500	1.00	-	-	78,500	-	na	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Gibsonia Estates
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Average Daily Demand (GPD)	Treated (GPD)	I&I%	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used		
1											
2						NA					

Inflow and Infiltration Calculations

	8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / In Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess I&I	% of Excess I&I Calculated	% of Excess I&I Used
3											
4											
5											

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

Florida Public Service Commission

**Gibsonia Estates
Docket No. 080121-WS**

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

Historical Test Year Ending December 31, 2007

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

Line No.	(1) ERCs 2012*	(2) Lots Fronting Mains	(3) U&U as Calculated	(4) Interim U&U Used	(5) Permanent U&U Used
Water					
1	213.6	254	na	100.00%	100.00%

Sewer
2

NA

* 2012 Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-8

Page: 1 of 1

Preparer: J Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2003	183.0	219.0	214.4	
2	2004	187.3	212.5	213.4	
3	2005	188.5	204.5	212.5	
4	2006	195.2	211.8	211.5	
5	2007	197.0	214.5	210.5	
6	2008			209.5	-0.46%
7	2009			208.6	-0.46%
8	2010			207.6	-0.47%
9	2011			206.6	-0.47%
10	2012			205.7	-0.47% 5 yrs beyond 2007
X Coefficient(s)				(0.971)	
SEWER					
11	2003	NA	NA	NA	
12	2004	NA	NA	NA	
13	2005	NA	NA	NA	
14	2006	NA	NA	NA	
15	2007	NA	NA	NA	
16	2008			NA	NA
17	2009			NA	NA
18	2010			NA	NA
19	2011			NA	NA
20	2012			NA	NA 5 yrs beyond 2005
X Coefficient(s)				NA	

Equivalent Residential Connections - Water

Florida Public Service Commission

Gibsonia Estates

Schedule: F-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2) (3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	153	159	156.0	12,704	81.436	15,288	187.7	
2	2004	159	155	157.0	15,162	96.573	17,091	177.0	-5.73%
3	2005	155	160	157.5	13,178	83.670	15,765	188.4	6.47%
4	2006	160	165	162.5	25,606	157.575	29,272	185.8	-1.41%
5	2007	165	163	164.0	16,362	99.769	20,110	201.6	8.50%
Average Growth Through 5-Year Period (Col. 8)									1.79%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Gibsonia Estates

Schedule: F-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	NA	NA	NA	NA	NA	NA	NA	
2	2004	NA	NA	NA	NA	NA	NA	NA	NA
3	2005	NA	NA	NA	NA	NA	NA	NA	NA
4	2006	NA	NA	NA	NA	NA	NA	NA	NA
5	2007	NA	NA	NA	NA	NA	NA	NA	NA
Average Growth Through 5-Year Period (Col. 8)									NA

Gibsonia Estates
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	<u>Revision 1 SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	141
Schedule of Rate Base - Interim Rates	G-2	142
Schedule of Adjustments to Rate Base - Interim	G-3	143
Schedule of Net Operating Income - Interim	G-4	144
Schedule of Adjustments to Operating Income - Interim	G-5	145
Schedule of Requested Cost of Capital - Interim	G-6	146

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Rate Schedule - Interim Rates

Florida Public Service Commission

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

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates	(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
WATER					SEWER			
1	Residential		49.9%	49.9%			NA	NA
2	5/8" X 3/4"	5.65	8.47	8.47	Residential			
3	3/4"	-	-	-	All Meter Sizes	NA	NA	NA
4	1"	5.65	8.47	8.47	3/4"	NA	NA	NA
5	1-1/2"	-	-	-	1"	NA	NA	NA
6	2"	5.65	8.47	8.47	1-1/2"	NA	NA	NA
7	3"	-	-	-	2"	NA	NA	NA
8	4"	-	-	-	3"	NA	NA	NA
9	6"	-	-	-	4"	NA	NA	NA
10	8"	-	-	-	6"	NA	NA	NA
11	10"	-	-	-	8"	NA	NA	NA
12	Gallorage, Block 1	0.67	1.00	1.00	10"	NA	NA	NA
13	Block 2	0.67	1.00	1.00	Gallorage cap (gallons)	NA	NA	NA
14	Block 3	0.67	1.00	1.00	Gallorage charge	NA	NA	NA
15	General Service				General Service			
16	5/8" X 3/4"	5.65	8.47	8.47	5/8" X 3/4"	NA	NA	NA
17	3/4"	-	-	-	3/4"	NA	NA	NA
18	1"	5.65	8.47	8.47	1"	NA	NA	NA
19	1-1/2"	-	-	-	1-1/2"	NA	NA	NA
20	2"	5.65	8.47	8.47	2"	NA	NA	NA
21	3"	-	-	-	3"	NA	NA	NA
22	4"	-	-	-	4"	NA	NA	NA
23	6"	-	-	-	6"	NA	NA	NA
24	8"	-	-	-	8"	NA	NA	NA
25	10"	-	-	-	10"	NA	NA	NA
26	Gallorage charge	0.67	1.00	1.00	Gallorage charge	NA	NA	NA
27	Fire Protection				Flat Rate			
28	2"	-	-	-	Res. Wastewater Only	NA	NA	NA
29	3"	-	-	-	Cmrl. Wastewater Only	NA	NA	NA
30	4"	-	-	-	Sprinkler Heads	NA	NA	NA
31	6"	-	-	-	Reuse	NA	NA	NA
32	8"	-	-	-				
33	10"	-	-	-				

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
WATER						
1	Utility Plant in Service	361,499	0	0	361,499	A-5
2	Utility Land & Land Rights	3,830		0	3,830	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(72,166)	0	0	(72,166)	A-9
5	Less: CIAC	(90,353)	0	0	(90,353)	A-12
6	Accumulated Amortization of CIAC	45,022	0	0	45,022	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	11,989		0	11,989	A-1
11	Total Rate Base	<u>259,822</u>	<u>0</u>	<u>0</u>	<u>259,822</u>	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Gibsonia Estates

Schedule: G-3

Docket No. 080121-WS

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Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical Projected

Water Sewer

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
2			
3	Utility Plant in Service	<u>0</u>	<u>NA</u>
4	For Water details see schedules A-5, F-5, and F-7		
5	For Sewer details see schedules A-6, F-6, and F-7		
6			
7	Accumulated Depreciation	<u>0</u>	<u>NA</u>
8	For Water details see schedules A-9, F-5, and F-7		
9	For Sewer details see schedules A-10, F-6, and F-7		
10			
11			
12	Total Rate Base	<u>0</u>	<u>0</u>

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4

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Preparer: S Szczygiel

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	FWS Consol. Unlimited % Increase	Supporting Schedules	
Water										
1 Water Sales Revenues	24,157		0	24,157	75,659	99,816	313.20%	49.9%	E-2w	
2 Other Revenues	535		0	535	0	535			E-2w	
3 OPERATING REVENUES	<u>24,692</u>	<u>0</u>	<u>0</u>	<u>24,692</u>	<u>75,659</u>	<u>100,351</u>				
4 Operation & Maintenance	54,217		0	54,217	1,117	55,335			B-5	
5 Depreciation, net of CIAC Amort.	9,402	0	0	9,402		9,402			B-13	
6 Amortization	0		0	0		0				
7 Taxes Other Than Income	569	3,171	0	3,741	3,402	7,143			B-15	
8 Provision for Income Taxes	(18,371)		0	(18,371)	27,442	9,071			C-1	
9 OPERATING EXPENSES	<u>45,818</u>	<u>3,171</u>	<u>0</u>	<u>48,990</u>	<u>31,962</u>	<u>80,951</u>				
10 NET OPERATING INCOME	<u>(21,126)</u>	<u>(3,171)</u>	<u>0</u>	<u>(24,298)</u>	<u>43,697</u>	<u>19,400</u>				
11 RATE BASE	<u>259,822</u>			<u>259,822</u>		<u>259,822</u>			A-1	
12 RATE OF RETURN	<u>-8.13%</u>			<u>-9.35%</u>		<u>7.47%</u>				
Sewer										
13 Sewer Sales Revenues	NA		0	0	0	0	0.00%	NA	E-2s	
14 Other Revenues	NA		0	0	0	0			E-2s	
15 OPERATING REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>				
16 Operation & Maintenance	NA		0	0	0	0			B-6	
17 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0			B-14	
18 Amortization	NA		0	0		0				
19 Taxes Other Than Income	NA	NA	0	NA	0	0			B-15	
20 Provision for Income Taxes	NA		0	0	0	0			C-1	
21 OPERATING EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>				
22 NET OPERATING INCOME	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>				
23 RATE BASE	<u>NA</u>			<u>0</u>		<u>0</u>			A-2	
24 RATE OF RETURN	<u>NA</u>			<u>NA</u>		<u>NA</u>				

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Gibsonia Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical Projected Water Sewer

Schedule: G-5

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Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	0	NA
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	3,171	NA
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	75,659	0
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	1,117	0
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	3,405	0
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	24,692	0
18	Plus Required Revenue Adjustment	75,659	0
19	Rate Year Revenue at Proposed Rates	100,351	0
20			
21	Less Operating Expenses Before Income Taxes	(71,880)	0
22	Less Interest Expense	(4,955)	0
23	Taxable Income	23,516	0
24	Income Tax at Composite Rate of 38.58%	9,071	0
25	Less Income Tax at Present Rates	18,371	0
26			
27	Income Tax Adjustment	27,442	0

Schedule of Requested Cost of Capital

Florida Public Service Commission

Gibsonia Estates
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [] Projected []
 Water [X] Sewer [X]

Schedule: G-6
 Page: 1 of 1
 Preparer: S Anzaldo

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	94,499	36.37%	5.10%	1.86%	4,822	D-2
2 Short-Term Debt	0	0.00%		0.00%	0	D-2
3 Preferred Stock	0	0.00%		0.00%	0	D-2
4 Common Stock	156,204	60.12%	9.25%	5.56%	14,445	D-2
5 Customer Deposits	2,211	0.85%	6.00%	0.05%	133	D-2
6 Accumulated Deferred Income Taxes	6,908	2.66%	0.00%	0.00%	0	D-2
7 Total	<u>259,822</u>	<u>100.00%</u>		<u>7.47%</u>	<u>19,400</u>	
SEWER						
8 Long-Term Debt	0	0.00%	5.10%	0.00%	0	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11 Common Stock	0	0.00%	9.25%	0.00%	0	D-2
12 Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14 Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

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