

**Jasmine Lakes
Water and Sewer**

Docket No. 080121-WS

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

Pasco County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

- ONP _____
- ODD _____
- OTH _____
- ROP** _____
- OCI _____
- OPL _____
- POA _____
- POS _____
- SOA _____
- SEC _____
- OTH _____

Aqua Utilities Florida, Inc.

Filed May 2008

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FPSC-COMMISSION CLERK

**Jasmine Lakes
RATE BASE**

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE NUMBER
Rate Base - Water	A-1	5
Rate Base - Sewer	A-2	6
Adjustments to Rate Base	A-3	7
Annual Plant Additions and Balances	A-4	9
Water Plant in Service By Primary Account	A-5	11
Sewer Plant in Service By Primary Account	A-6	14
Non-Used & Useful Plant - Summary	A-7	17
Annual Accumulated Depreciation Additions and Balances	A-8	18
Water Accumulated Depreciation By Primary Account	A-9	20
Sewer Accumulated Depreciation By Primary Account	A-10	23
Annual CIAC Additions and Balances	A-11	26
CIAC by Classification	A-12	28
Annual Accum. Amortization of CIAC Additions and Balances	A-13	31
Accumulated Amortization of CIAC by Classification	A-14	33
Schedule of AFUDC Rates Used	A-15	36
Annual Advances For Construction Additions and Balances	A-16	37
Calculation of Working Capital Allowance	A-17	38
Comparative Balance Sheet - Assets	A-18	39
Comparative Balance Sheet - Liabilities	A-19	40

Schedule of Water Rate Base

Florida Public Service Commission

Jasmine Lakes

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) (3) (4) Historical Test Year 2007			(5) (6) Pro Forma Test Year		(7) Supporting Schedules
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	
1 Utility Plant in Service	2,360,484	(1,210,437)	1,150,046	227,623	1,377,669	A-5
2 Utility Land & Land Rights	15,812	(2,372)	13,439	0	13,439	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	(714,071)	178,543	(535,527)	109,306	(426,222)	A-9
6 Less: CIAC	(194,326)	68,618	(125,709)	0	(125,709)	A-12
7 Accumulated Amortization of CIAC	188,609	(25,373)	163,236	0	163,236	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	99,323	99,323	63,899	163,222	A-17, A-3
12 Total Rate Base	<u>1,656,507</u>	<u>(891,699)</u>	<u>764,808</u>	<u>400,828</u>	<u>1,165,636</u>	

Schedule of Sewer Rate Base

Florida Public Service Commission

Jasmine Lakes

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	2,151,189	1,006,790	3,157,979	424,061	3,582,040	A-6
2 Utility Land & Land Rights	5,802	0	5,802	0	5,802	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	(952,992)	(101,622)	(1,054,614)	(6,333)	(1,060,947)	A-10
6 Less: CIAC	(163,060)	0	(163,060)	0	(163,060)	A-12
7 Accumulated Amortization of CIAC	161,605	2,039	163,643	0	163,643	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	105,816	105,816	63,572	169,387	A-17, A-3
12 Total Rate Base	<u>1,202,544</u>	<u>1,013,023</u>	<u>2,215,566</u>	<u>481,299</u>	<u>2,696,866</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Jasmine Lakes

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	78,526	78,123	
3	Allocation of Corp Structures & Improvements	9,123	9,076	
4	PSC Audit Adjustments	(1,298,086)	919,590	
5		-	-	
6	Total 2007 Adjustments	<u>(1,210,437)</u>	<u>1,006,790</u>	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	24,185	24,061	
10	Meter replacement cost	323,400	NA	
11	(Less) Retirement of existing meters	(119,962)	NA	
12		-	-	
13	WWTP effluent pond rehabilitation	-	400,000	
14		-	-	
15		-	-	
16	Total Pro Forma Adjustments	<u>227,623</u>	<u>424,061</u>	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19	PSC Audit Adjustments	(2,372)	-	
20	Total 2007 Adjustments	<u>(2,372)</u>	<u>-</u>	
21				
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts	-	-	
24				
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	-	-	
27				
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	10,748	10,693	
30	Allocation of Corp Structures & Improvements	937	932	
31	PSC Audit Adjustments	(164,981)	77,792	
32	PSC Depr Rate Correction	(25,247)	12,204	
33		-	-	
34	Total 2007 Adjustments	<u>(178,543)</u>	<u>101,622</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	84	83	
38	Meter Replacements	-	-	
39	Retirement of existing meters	(119,962)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	5,086	NA	
41	Salvage	5,486	NA	
42		-	-	
43	WWTP effluent pond rehabilitation	-	6,250	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>(109,306)</u>	<u>6,333</u>	
47				

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Jasmine Lakes
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	(68,618)	-	
3	Total 2007 Adjustments	<u>(68,618)</u>	<u>-</u>	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	<u>-</u>	<u>-</u>	
8				
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10	PSC Audit Adjustments	(28,529)	936	
11	PSC Depr Rate Correction	3,155	1,103	
12	Total 2007 Adjustments	<u>(25,373)</u>	<u>2,039</u>	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	<u>-</u>	<u>-</u>	
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	99,323	105,816	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	63,899	63,572	

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

Florida Public Service Commission

Jasmine Lakes

Docket No. 080121-W\$

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 with the date that rate base was last established by PSC			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance		
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	785,514	1,118,642
	1998		
10	Additions	49,956	47,574
11	Retirements	0	0
12	Adjustments	0	0
13	12/31/98 Balance	835,470	1,166,216
	1999		
14	Additions	67,664	67,664
15	Retirements	0	0
16	Adjustments	0	0
17	12/31/99 Balance	903,134	1,233,880
	2000		
18	Additions	1,602	3,276
19	Retirements	0	0
20	Adjustments	0	0
21	12/31/00 Balance	904,736	1,237,156
	2001		
22	Additions	6,613	3,757
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/01 Balance	911,349	1,240,913

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

Florida Public Service Commission

Jasmine Lakes
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	62,340	68,575
27	Retirements	(3,366)	(1,369)
28	Adjustments	0	0
29	12/31/02 Balance	<u>970,323</u>	<u>1,308,119</u>
	2003		
30	Additions	0	4,187
31	Retirements	(67,664)	(67,664)
32	Adjustments	0	0
33	12/31/03 Balance	<u>902,659</u>	<u>1,244,642</u>
	2004		
34	Additions	1,289,816	226,383
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/04 Balance	<u>2,192,475</u>	<u>1,471,025</u>
	2005		
38	Additions	144,037	48,572
39	Retirements	0	0
40	Adjustments	(1)	(1)
41	12/31/05 Balance	<u>2,336,511</u>	<u>1,519,596</u>
	2006		
42	Additions	215,053	474,279
43	Retirements	(45,336)	(25,919)
44	Adjustments	0	(0)
45	12/31/06 Balance	<u>2,506,228</u>	<u>1,967,956</u>
	2007		
46	Additions	9,539	401,231
47	Retirements	(36,762)	(122,790)
48	Adjustments	(1,408,830)	996,223
49	Allocations	102,316	101,791
50	12/31/07 Balance	<u>1,172,491</u>	<u>3,344,411</u>

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Jasmine Lakes

Schedule: A-5

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 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 %	Useful Balance	Amount	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	13,883	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	3,026	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	67,319	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	6,614	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	147,808	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	28,577	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	13,439	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	6,804	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	22,996	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	75,603	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	29,675	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	11,712	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	355,693	0.00%	0	0	0.00%	0
28	333.4	Services	41,435	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	119,962	0.00%	0	203,438	0.00%	0
30	335.4	Hydrants	29,600	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	1,269	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	9,123	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	9,738	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	78,526	0.00%	0	24,185	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	10,986	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	2,393	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	9,418	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	2,002	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	65,885	0.00%	0	0	0.00%	0
46		TOTAL	<u>1,163,485</u>		<u>0</u>	<u>227,623</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,026
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263	118,263
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174	27,174
13	310.2	Power Generation Equipment	144,189	148,110	148,110	148,110	148,110	148,110	148,110	148,110	148,110	148,110	148,110	148,110	148,110	147,808
14	311.2	Pumping Equipment	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677	46,677
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	10,869	13,242
18	304.3	Structures & Improvements	17,742	17,742	17,742	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	16,055	15,824
19	311.3	Pumping Equipment	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996
20	320.3	Water Treatment Equipment	88,679	88,680	88,680	88,680	88,680	88,680	88,680	88,680	88,680	88,680	88,680	88,680	88,680	88,680
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	34,506	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,675
26	330.4	Distr. Reservoirs & Standpipes	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	141,200	(92,546)	123,219
27	331.4	Transm. & Distribution Mains	369,120	361,728	361,728	353,143	353,143	353,143	353,143	353,143	353,143	353,143	353,143	353,143	353,143	355,693
28	333.4	Services	41,435	41,435	41,435	41,435	41,435	41,435	41,435	41,435	41,435	41,435	41,435	41,435	41,435	41,435
29	334.4	Meters & Meter Installations	119,962	119,962	119,962	119,962	119,962	119,962	119,962	119,962	119,962	119,962	119,962	119,962	119,962	119,962
30	335.4	Hydrants	39,534	39,534	39,534	26,619	26,619	26,619	26,619	26,619	26,619	26,619	26,619	26,619	26,619	29,600
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	1,164,451	0	1,074,877
36	340.5	Office Furniture & Equipment	8,448	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,738
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
43	346.5	Communication Equipment	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418
44	347.5	Miscellaneous Equipment	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002
45	348.5	Other Tangible Plant	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,885
46		TOTAL	2,506,228	2,502,192	2,502,192	2,479,005	2,479,005	2,479,005	2,479,005	2,479,005	2,479,005	2,479,005	2,479,005	2,479,005	1,070,176	2,376,295
47		Subtotal Land & Land Rights	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	16,009	13,439	15,812

Schedule of Water Plant in Service By Primary Account

Test Year Average balance
 Jasmine Lakes
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883	13,883
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,026
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319	67,319
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	6,614	6,614	6,614	6,614	6,614	6,614	6,614	6,614	6,614	6,614	6,614	6,614	6,614	6,614
13	310.2	Power Generation Equipment	144,189	148,110	148,110	148,110	148,110	148,110	148,110	148,110	148,110	148,110	148,110	148,110	148,110	147,808
14	311.2	Pumping Equipment	28,577	28,577	28,577	28,577	28,577	28,577	28,577	28,577	28,577	28,577	28,577	28,577	28,577	28,577
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439
18	304.3	Structures & Improvements	8,102	8,102	8,102	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,415	6,804
19	311.3	Pumping Equipment	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996	22,996
20	320.3	Water Treatment Equipment	75,602	75,603	75,603	75,603	75,603	75,603	75,603	75,603	75,603	75,603	75,603	75,603	75,603	75,603
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	34,506	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,272	29,675
26	330.4	Distr. Reservoirs & Standpipes	11,712	11,712	11,712	11,712	11,712	11,712	11,712	11,712	11,712	11,712	11,712	11,712	11,712	11,712
27	331.4	Transm. & Distribution Mains	369,120	361,728	361,728	353,143	353,143	353,143	353,143	353,143	353,143	353,143	353,143	353,143	353,143	355,693
28	333.4	Services	41,435	41,435	41,435	41,435	41,435	41,435	41,435	41,435	41,435	41,435	41,435	41,435	41,435	41,435
29	334.4	Meters & Meter Installations	119,962	119,962	119,962	119,962	119,962	119,962	119,962	119,962	119,962	119,962	119,962	119,962	119,962	119,962
30	335.4	Hydrants	39,534	39,534	39,534	26,619	26,619	26,619	26,619	26,619	26,619	26,619	26,619	26,619	26,619	29,600
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	8,825	9,004	9,004	9,004	9,004	9,219	9,219	9,219	9,219	9,219	9,219	9,219	9,220	9,123
36	340.5	Office Furniture & Equipment	8,448	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,738
37	340.51	Computer Equipment	62,031	64,887	70,700	71,526	73,596	75,185	77,710	79,383	84,524	87,716	88,489	91,990	93,096	78,526
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986	10,986
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
43	346.5	Communication Equipment	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418	9,418
44	347.5	Miscellaneous Equipment	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002
45	348.5	Other Tangible Plant	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,884	65,885
46		TOTAL	1,168,254	1,167,254	1,173,067	1,150,706	1,152,776	1,154,580	1,157,105	1,158,778	1,163,919	1,167,111	1,167,884	1,171,385	1,172,491	1,163,485
47		Subtotal Land & Land Rights	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Jasmine Lakes

Schedule: A-6

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 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 %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	14,072	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	5,802	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	1,656	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	340,814	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	469,248	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	2,643	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	820	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	3,781	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	229,017	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	19,732	0.00%	0	400,000	0.00%	0
26	355.4	Power Generation Equipment	940	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	600,252	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	168	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	91,054	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	483	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	451	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	1,223,344	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	8,287	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	78,123	0.00%	0	24,061	0.00%	0
55	391.7	Transportation Equipment	37,689	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	4,494	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	2,306	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	705	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	27,902	0.00%	0	0	0.00%	0
63		TOTAL	<u>3,163,781</u>		<u>0</u>	<u>424,061</u>		<u>0</u>

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802
7	354.2	Structures & Improvements	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	298,707	289,643	289,731	289,731	277,526	277,526	277,526	277,526	277,526	468,735	468,735	468,735	468,735	340,814
10	361.2	Collection Sewers - Gravity	489,248	469,248	469,248	469,248	469,248	469,248	469,248	469,248	469,248	469,248	469,248	469,248	469,248	469,248
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	820	820	820	820	820	820	820	820	820	820	820	820	820	820
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	24,576	3,781
21	371.3	Pumping Equipment	232,292	231,686	231,686	226,751	226,751	226,751	226,751	226,751	226,751	226,751	226,751	233,773	233,773	229,017
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	7,672	11,980	11,980	11,980	11,980	12,013	12,013	12,013	12,013	12,013	12,013	12,013	20,076	12,289
26	355.4	Power Generation Equipment	940	940	940	940	940	940	940	940	940	940	940	940	940	940
27	380.4	Treatment & Disposal Equipment	735,552	781,583	781,583	781,538	781,538	781,538	781,538	781,538	781,538	781,538	781,538	772,019	595,728	762,982
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	168	168	168	168	168	168	168	168	168	168	168	168	168	168
30	389.4	Other Plant & Misc. Equipment	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	483	483	483	483	483	483	483	483	483	483	483	483	483	483
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	451	451	451	451	451	451	451	451	451	451	451	451	451	451
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	21,405	21,860	21,860	21,860	21,860	67,346	67,346	67,346	67,346	67,346	67,346	67,346	1,231,797	139,390
53	390.7	Office Furniture & Equipment	6,697	6,697	6,697	6,697	6,697	9,281	9,281	9,281	9,281	9,281	9,281	9,281	9,281	8,287
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	36,687	37,773	37,773	37,773	37,773	37,773	37,773	37,773	37,773	37,773	37,773	37,773	37,773	37,689
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306
61	397.7	Miscellaneous Equipment	705	705	705	705	705	705	705	705	705	705	705	705	705	705
62	398.7	Other Tangible Plant	34,104	34,104	34,104	26,041	26,041	26,041	26,041	26,041	26,041	26,041	26,041	26,041	26,041	27,902
63		TOTAL	1,967,956	2,010,367	2,010,255	1,997,212	1,985,008	2,033,109	2,033,109	2,033,109	2,033,109	2,224,316	2,224,316	2,246,397	3,242,620	2,156,991
64		Subtotal Land & Land Rights	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072	14,072
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802
7	354.2	Structures & Improvements	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	298,707	289,843	289,731	289,731	277,526	277,526	277,526	277,526	277,526	468,735	468,735	468,735	468,735	340,814
10	361.2	Collection Sewers - Gravity	469,248	469,248	469,248	469,248	469,248	469,248	469,248	469,248	469,248	469,248	469,248	469,248	469,248	469,248
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	820	820	820	820	820	820	820	820	820	820	820	820	820	820
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	24,576	24,576	3,781
21	371.3	Pumping Equipment	232,292	231,686	231,686	226,751	226,751	226,751	226,751	226,751	226,751	226,751	226,751	233,773	233,773	229,017
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	15,735	20,043	20,043	20,043	20,043	20,076	20,076	20,076	20,076	20,076	20,076	20,076	20,076	19,732
26	355.4	Power Generation Equipment	940	940	940	940	940	940	940	940	940	940	940	940	940	940
27	380.4	Treatment & Disposal Equipment	559,261	605,292	605,292	605,247	605,247	605,247	605,247	605,247	605,247	605,247	605,247	595,728	595,728	600,252
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	168	168	168	168	168	168	168	168	168	168	168	168	168	168
30	389.4	Other Plant & Misc. Equipment	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054	91,054
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	483	483	483	483	483	483	483	483	483	483	483	483	483	483
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	451	451	451	451	451	451	451	451	451	451	451	451	451	451
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	1,194,636	1,195,269	1,195,269	1,195,269	1,195,269	1,240,970	1,240,970	1,240,970	1,240,970	1,240,970	1,240,970	1,240,970	1,240,970	1,223,344
53	390.7	Office Furniture & Equipment	6,697	6,697	6,697	6,697	6,697	9,281	9,281	9,281	9,281	9,281	9,281	9,281	9,281	8,287
54	390.71	Computer Equipment	61,713	64,554	70,338	71,159	73,219	74,800	77,312	78,976	84,091	87,266	88,036	91,518	92,619	78,123
55	391.7	Transportation Equipment	36,687	37,773	37,773	37,773	37,773	37,773	37,773	37,773	37,773	37,773	37,773	37,773	37,773	37,689
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306
61	397.7	Miscellaneous Equipment	705	705	705	705	705	705	705	705	705	705	705	705	705	705
62	398.7	Other Tangible Plant	34,104	34,104	34,104	26,041	26,041	26,041	26,041	26,041	26,041	26,041	26,041	26,041	26,041	27,902
63		TOTAL	3,034,671	3,080,103	3,085,774	3,073,553	3,063,006	3,113,305	3,115,817	3,117,481	3,122,596	3,316,980	3,317,750	3,343,311	3,344,411	3,163,781
64		Subtotal Land & Land Rights	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802	5,802

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Jasmine Lakes

Schedule: A-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

Historical 2007 & Pro Forma

Explanation: Provide a summary of the items included in non-used and useful plant for the year.

Provide additional support schedules, if necessary.

Line No.	(1) Description	(2)	(3)	(4)	(5)
		<u>Historical Test Year</u> Adjusted Balance	<u>Pro Forma Test Year</u> Adjustments	<u>Adjusted Balance</u>	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

Jasmine Lakes

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 with the date that rate base was last established by PSC			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance		
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	365,490	482,998
	1998		
10	Additions	29,431	52,093
11	Retirements	0	0
12	Adjustments	0	0
13	12/31/98 Balance	394,921	535,091
	1999		
14	Additions	31,226	55,092
15	Retirements	0	0
16	Adjustments	0	0
17	12/31/99 Balance	426,147	590,183
	2000		
18	Additions	32,070	55,994
19	Retirements	0	0
20	Adjustments	0	0
21	12/31/00 Balance	458,217	646,177
	2001		
22	Additions	31,829	55,764
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/01 Balance	490,046	701,941

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

Florida Public Service Commission

Jasmine Lakes
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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions	33,234	57,696
27	Retirements	(3,366)	(1,369)
28	Adjustments	0	0
29	12/31/02 Balance	<u>519,914</u>	<u>758,268</u>
	2003		
30	Additions	32,922	58,072
31	Retirements	(5,920)	(5,920)
32	Adjustments	0	0
33	12/31/03 Balance	<u>546,916</u>	<u>810,420</u>
	2004		
34	Additions	35,299	58,662
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/04 Balance	<u>582,215</u>	<u>869,082</u>
	2005		
38	Additions	78,146	68,127
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	<u>660,361</u>	<u>937,209</u>
	2006		
42	Additions	92,260	71,945
43	Retirements	(45,336)	(25,919)
44	Adjustments	5,179	(24)
45	12/31/06 Balance	<u>712,464</u>	<u>983,211</u>
	2007		
46	Additions	91,028	93,001
47	Retirements	(36,762)	(122,790)
48	Adjustments	(243,011)	123,584
49	Allocations	18,844	18,748
50	12/31/07 Balance	<u>542,563</u>	<u>1,095,754</u>

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Jasmine Lakes

Schedule: A-9

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	5,809	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	33	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	67,305	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	18,703	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	9,419	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	32,938	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	2,136	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	5,234	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	68,247	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	(13,105)	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	17,515	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	200,965	0.00%	0	0	0.00%	0
28	333.4	Services	25,620	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	84,456	0.00%	0	(109,389)	0.00%	0
30	335.4	Hydrants	(3,556)	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	620	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	(17,053)	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	8,777	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	10,748	0.00%	0	84	0.00%	0
38	341.5	Transportation Equipment	(11,797)	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	3,163	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	2,493	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	471	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	743	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	15,645	0.00%	0	0	0.00%	0
46		TOTAL	<u>535,527</u>		<u>0</u>	<u>(109,306)</u>		<u>0</u>

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	5,635	5,684	5,693	5,722	5,751	5,780	5,809	5,838	5,866	5,895	5,924	5,953	5,982	5,809
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	66,184	66,513	66,841	67,169	67,497	67,825	68,154	68,482	68,810	69,138	69,466	69,794	70,123	68,154
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	18,608	18,673	18,738	18,803	18,867	18,932	18,997	19,062	19,126	19,191	19,256	19,321	19,385	18,997
13	310.2	Power Generation Equipment	5,716	6,333	6,951	7,568	8,185	8,802	9,419	10,036	10,653	11,270	11,888	12,505	13,122	9,419
14	311.2	Pumping Equipment	32,224	32,418	32,613	32,807	33,001	33,196	33,391	33,585	33,780	33,974	34,169	34,363	34,558	33,391
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	3,771	3,820	3,870	2,227	2,271	2,316	2,360	2,405	2,449	2,494	2,538	2,583	2,160	2,713
19	311.3	Pumping Equipment	4,660	4,755	4,851	4,947	5,043	5,139	5,234	5,330	5,426	5,522	5,618	5,714	5,809	5,234
20	320.3	Water Treatment Equipment	66,527	67,266	68,005	68,744	69,483	70,222	70,961	71,700	72,439	73,178	73,917	74,656	75,395	70,961
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	(8,523)	(14,157)	(14,036)	(13,914)	(13,792)	(13,670)	(13,548)	(13,426)	(13,304)	(13,182)	(13,060)	(12,938)	(12,816)	(13,105)
26	330.4	Distr. Reservoirs & Standpipes	112,106	112,443	112,779	113,116	113,452	113,789	114,125	114,462	114,798	115,135	115,471	115,808	21,006	106,807
27	331.4	Transm. & Distribution Mains	210,651	203,718	204,604	196,885	197,750	198,615	199,480	200,345	201,211	202,076	202,941	203,806	204,671	202,058
28	333.4	Services	25,102	25,189	25,275	25,361	25,448	25,534	25,620	25,707	25,793	25,879	25,965	26,052	26,138	25,620
29	334.4	Meters & Meter Installations	81,457	81,957	82,457	82,957	83,456	83,956	84,456	84,956	85,456	85,956	86,455	86,955	87,455	84,456
30	335.4	Hydrants	6,041	6,114	6,187	(6,678)	(6,629)	(6,580)	(6,531)	(6,481)	(6,432)	(6,383)	(6,334)	(6,284)	(6,235)	(3,556)
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	594	599	603	607	611	615	620	624	628	632	637	641	645	620
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	66,820	69,857	72,895	75,932	78,969	82,007	85,044	88,081	91,118	94,156	97,193	100,230	0	77,100
36	340.5	Office Furniture & Equipment	8,448	8,503	8,558	8,612	8,667	8,722	8,777	8,831	8,886	8,941	8,996	9,050	9,105	8,777
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	2,820	2,877	2,934	2,991	3,049	3,106	3,163	3,220	3,277	3,335	3,392	3,449	3,506	3,163
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393
43	346.5	Communication Equipment	0	78	157	235	314	392	471	549	628	706	785	863	942	471
44	347.5	Miscellaneous Equipment	676	687	698	709	720	731	743	754	765	776	787	798	809	743
45	348.5	Other Tangible Plant	12,350	12,899	13,449	13,998	14,547	15,096	15,645	16,194	16,743	17,292	17,841	18,390	18,939	15,645
46		TOTAL	712,464	706,802	714,716	699,393	707,257	715,121	722,985	730,849	738,713	746,577	754,442	762,306	571,296	714,071

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

Florida Public Service Commission
 Schedule: A-9
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	5,635	5,664	5,693	5,722	5,751	5,780	5,809	5,838	5,866	5,895	5,924	5,953	5,982	5,809
3	302.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	5	11	16	22	27	33	38	44	49	55	60	66	33
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	66,184	66,371	66,558	66,745	66,932	67,119	67,305	67,492	67,679	67,866	68,053	68,239	68,426	67,305
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	18,608	18,624	18,640	18,656	18,671	18,687	18,703	18,719	18,734	18,750	18,766	18,782	18,797	18,703
13	310.2	Power Generation Equipment	5,716	6,333	6,951	7,568	8,185	8,802	9,419	10,036	10,653	11,270	11,888	12,505	13,122	9,419
14	311.2	Pumping Equipment	32,224	32,343	32,462	32,581	32,700	32,819	32,938	33,057	33,176	33,295	33,414	33,533	33,652	32,938
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	3,326	3,347	3,368	3,389	3,410	3,431	3,452	3,473	3,494	3,515	3,536	3,557	3,578	2,136
19	311.3	Pumping Equipment	4,660	4,755	4,851	4,947	5,043	5,139	5,234	5,330	5,426	5,522	5,618	5,714	5,809	5,234
20	320.3	Water Treatment Equipment	66,527	66,814	67,100	67,387	67,674	67,960	68,247	68,534	68,820	69,107	69,394	69,680	69,967	68,247
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	(8,523)	(14,157)	(14,036)	(13,914)	(13,792)	(13,670)	(13,548)	(13,426)	(13,304)	(13,182)	(13,060)	(12,938)	(12,816)	(13,105)
26	330.4	Distr. Reservoirs & Standpipes	17,347	17,375	17,403	17,431	17,459	17,487	17,515	17,543	17,571	17,599	17,627	17,655	17,683	17,515
27	331.4	Transm. & Distribution Mains	210,651	203,532	204,233	196,333	197,018	197,702	198,387	199,071	199,755	200,440	201,124	201,809	202,493	200,965
28	333.4	Services	25,102	25,189	25,275	25,361	25,448	25,534	25,620	25,707	25,793	25,879	25,965	26,052	26,138	25,620
29	334.4	Meters & Meter Installations	81,457	81,957	82,457	82,957	83,456	83,956	84,456	84,956	85,456	85,956	86,455	86,955	87,455	84,456
30	335.4	Hydrants	6,041	6,114	6,187	(6,678)	(6,629)	(6,580)	(6,531)	(6,481)	(6,432)	(6,383)	(6,334)	(6,284)	(6,235)	(3,556)
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	594	599	603	607	611	615	620	624	628	632	637	641	645	620
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	823	(2,195)	(5,214)	(8,233)	(11,251)	(14,269)	(17,287)	(20,305)	(23,323)	(26,341)	(29,359)	(32,378)	(35,396)	(17,053)
36	340.5	Office Furniture & Equipment	8,448	8,503	8,558	8,612	8,667	8,722	8,777	8,831	8,886	8,941	8,996	9,050	9,105	8,777
37	340.51	Computer Equipment	4,473	5,375	6,357	7,351	8,373	9,417	10,497	11,600	12,774	13,992	15,222	16,499	17,793	10,748
38	341.5	Transportation Equipment	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)	(11,797)
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	2,820	2,877	2,934	2,991	3,049	3,106	3,163	3,220	3,277	3,335	3,392	3,449	3,506	3,163
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	2,393	2,410	2,426	2,443	2,459	2,476	2,493	2,509	2,526	2,543	2,559	2,576	2,592	2,493
43	346.5	Communication Equipment	0	78	157	235	314	392	471	549	628	706	785	863	942	471
44	347.5	Miscellaneous Equipment	676	687	698	709	720	731	743	754	765	776	787	798	809	743
45	348.5	Other Tangible Plant	12,350	12,899	13,449	13,998	14,547	15,096	15,645	16,194	16,743	17,292	17,841	18,390	18,939	15,645
46		TOTAL	555,736	543,702	545,324	523,726	525,343	526,983	528,658	530,356	532,125	533,939	535,764	537,637	542,563	535,527

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Jasmine Lakes

Schedule: A-10

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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	351.1	Organization	5,885	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	442	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	231,931	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	10,821	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	2,643	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	13	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	16	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	107,758	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	(7,462)	0.00%	0	6,250	0.00%	0
26	355.4	Power Generation Equipment	236	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	506,542	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	68	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	60,548	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	63	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	59	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	100,834	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	6,960	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	10,693	0.00%	0	83	0.00%	0
55	391.7	Transportation Equipment	3,657	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	347	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	115	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	110	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	12,337	0.00%	0	0	0.00%	0
63		TOTAL	1,054,614		0	6,333		0

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Jasmine Lakes
 Docket No. 080121-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.

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	5,710	5,739	5,768	5,797	5,827	5,856	5,885	5,915	5,944	5,973	6,003	6,032	6,061	5,885
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	417	421	426	430	435	440	444	449	453	458	463	467	472	444
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	250,159	242,099	242,791	243,595	232,160	232,930	233,700	234,470	235,241	215,020	216,321	217,621	218,922	231,925
10	361.2	Collection Sewers - Gravity	5,607	6,475	7,343	8,211	9,080	9,948	10,816	11,684	12,552	13,420	14,288	15,150	16,013	10,814
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	2,378	2,422	2,467	2,511	2,555	2,599	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,571
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	2	4	6	9	11	13	15	17	19	21	24	26	13
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	107,123	106,794	107,437	103,131	103,760	104,389	105,019	105,648	106,277	106,906	107,535	101,569	102,217	105,216
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	(6,251)	(6,352)	(6,318)	(6,285)	(6,252)	(6,219)	(6,185)	(6,152)	(6,119)	(6,085)	(6,052)	(6,019)	(7,518)	(7,985)
26	355.4	Power Generation Equipment	212	216	220	224	228	232	236	240	243	247	251	255	259	236
27	380.4	Treatment & Disposal Equipment	535,060	490,877	494,499	498,075	501,696	505,317	508,938	512,559	516,180	519,801	523,422	517,481	520,546	511,112
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	65	65	66	66	67	67	68	68	69	69	70	70	71	68
30	389.4	Other Plant & Misc. Equipment	58,019	58,441	58,862	59,284	59,706	60,128	60,550	60,972	61,394	61,816	62,237	62,659	63,081	60,550
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	49	52	54	56	58	60	63	65	67	69	72	74	76	63
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.8	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	46	48	50	52	54	56	59	61	63	65	67	69	71	59
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	57	114	171	228	404	579	755	931	1,106	1,282	1,458	104,901	8,614
53	390.7	Office Furniture & Equipment	6,697	6,697	6,697	6,697	6,697	6,749	6,800	6,852	6,904	6,955	7,007	7,058	7,110	6,840
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	510	1,034	1,559	2,084	2,609	3,133	3,658	4,183	4,707	5,232	5,757	6,282	6,806	3,658
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	206	230	253	277	300	323	347	370	394	417	440	464	487	347
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	19	38	58	77	96	115	134	154	173	192	211	231	115
61	397.7	Miscellaneous Equipment	86	90	94	98	102	106	110	114	118	122	125	129	133	110
62	398.7	Other Tangible Plant	17,118	17,403	17,687	9,841	10,058	10,275	10,492	10,709	10,926	11,143	11,360	11,577	11,794	12,337
63	TOTAL		983,211	930,831	936,111	932,380	927,452	934,901	942,349	949,753	957,157	943,570	951,505	943,275	1,054,402	952,992

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Jasmine Lakes
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Prior Year Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	5,710	5,739	5,768	5,797	5,827	5,856	5,885	5,915	5,944	5,973	6,003	6,032	6,061	5,885
3	352.1	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	417	421	425	430	434	438	442	447	451	455	460	464	468	442
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	250,159	242,100	242,793	243,598	232,163	232,934	233,705	234,476	235,247	215,027	216,330	217,632	218,934	231,931
10	361.2	Collection Sewers - Gravity	5,607	6,476	7,345	8,214	9,083	9,952	10,821	11,690	12,559	13,428	14,297	15,166	16,035	10,821
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	2,378	2,422	2,467	2,511	2,555	2,599	2,643	2,687	2,731	2,775	2,819	2,863	2,907	2,643
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	2	4	6	9	11	13	15	17	19	21	24	26	13
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	107,123	107,223	108,296	104,411	105,461	106,510	107,560	108,610	109,660	110,709	111,759	106,226	107,308	107,758
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	(5,806)	(7,888)	(7,836)	(7,783)	(7,731)	(7,679)	(7,627)	(7,574)	(7,522)	(7,470)	(7,417)	(7,365)	(7,313)	(7,462)
26	355.4	Power Generation Equipment	212	216	220	224	228	232	236	240	243	247	251	255	259	236
27	380.4	Treatment & Disposal Equipment	535,365	490,363	493,166	495,922	498,724	501,526	504,329	507,131	509,933	512,735	515,537	518,339	521,141	506,542
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	65	65	66	66	67	67	68	68	69	69	70	70	71	68
30	389.4	Other Plant & Misc. Equipment	58,019	58,440	58,862	59,283	59,705	60,126	60,548	60,970	61,391	61,813	62,234	62,656	63,077	60,548
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	49	52	54	56	58	60	63	65	67	69	72	74	76	63
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	46	48	50	52	54	56	59	61	63	65	67	69	71	59
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	67,639	73,166	78,694	84,221	89,749	95,371	100,994	106,617	112,239	117,862	123,484	129,107	131,692	100,834
53	390.7	Office Furniture & Equipment	8,697	6,734	6,772	6,809	6,846	6,883	6,949	7,001	7,052	7,104	7,155	7,207	7,259	6,960
54	390.71	Computer Equipment	4,450	5,347	6,324	7,313	8,330	9,369	10,443	11,540	12,708	13,921	15,144	16,415	17,702	10,693
55	391.7	Transportation Equipment	510	1,034	1,559	2,084	2,608	3,133	3,657	4,182	4,707	5,231	5,756	6,281	6,805	3,657
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	206	230	253	277	300	323	347	370	394	417	440	464	487	347
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	19	38	58	77	96	115	134	154	173	192	211	231	115
61	397.7	Miscellaneous Equipment	86	90	94	98	102	106	110	114	118	122	125	129	133	110
62	398.7	Other Tangible Plant	17,118	17,403	17,687	9,841	10,058	10,275	10,492	10,709	10,926	11,143	11,360	11,577	11,794	12,337
63		TOTAL	1,056,050	1,009,705	1,023,101	1,023,487	1,024,706	1,030,261	1,051,852	1,065,465	1,079,150	1,071,888	1,086,159	1,084,400	1,095,754	1,054,614

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

Florida Public Service Commission

**Jasmine Lakes
Docket No. 080121-WS**

Schedule: A-11
Page: 1 of 2
Preparer: R Griffin

Historical Test Year Ending December 31, 2007

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 with the date that rate base was last established by PSC			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance		
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	199,156	162,314
	1998		
8	Additions	0	0
9	Adjustments	0	0
10	12/31/98 Balance	199,156	162,314
	1999		
11	Additions	0	0
12	Adjustments	0	0
13	12/31/99 Balance	199,156	162,314
	2000		
14	Additions	0	0
15	Adjustments	0	0
16	12/31/00 Balance	199,156	162,314
	2001		
17	Additions	0	0
18	Adjustments	0	0
19	12/31/01 Balance	199,156	162,314

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

Florida Public Service Commission

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-11

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions	0	0
21	Adjustments	0	0
22	12/31/02 Balance	<u>199,156</u>	<u>162,314</u>
	2003		
23	Additions	0	0
24	Adjustments	0	0
25	12/31/03 Balance	<u>199,156</u>	<u>162,314</u>
	2004		
26	Additions	138	0
27	Adjustments	0	0
28	12/31/04 Balance	<u>199,294</u>	<u>162,314</u>
	2005		
29	Additions	0	0
30	Adjustments	1	0
31	12/31/05 Balance	<u>199,295</u>	<u>162,314</u>
	2006		
32	Additions	0	0
33	Adjustments	0	0
34	12/31/06 Balance	<u>199,295</u>	<u>162,314</u>
	2007		
35	Additions	3,248	3,233
36	Adjustments	(74,336)	0
37	12/31/07 Balance	<u>128,207</u>	<u>165,547</u>

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Jasmine Lakes

Schedule: A-12

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 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	124,959	0.00%	0		0.00%	0
4	334	Meter Fees	0	0.00%	0		0.00%	0
5	331	Main Extension Charge	750	0.00%	0		0.00%	0
6	333	Service Installation Fees	0	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>125,709</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	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>125,709</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		SEWER						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	162,314	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	746	0.00%	0		0.00%	0
24	363	Service Installation Fees	0	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>163,060</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>163,060</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Jasmine Lakes

Schedule: A-12

Docket No. 060121-WS

Page: 2 of 3

Historical Test Year Ending December 31, 2007

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	199,295	199,295	199,295	199,295	199,295	199,295	199,295	199,295	199,295	199,295	199,295	199,295	124,959	193,577
4	334	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	3,248	3,248	3,248	750
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash CIAC	199,295	199,295	199,295	199,295	199,295	199,295	199,295	199,295	199,295	199,295	202,543	202,543	128,207	194,326
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		Total Water CIAC	199,295	199,295	199,295	199,295	199,295	199,295	199,295	199,295	199,295	199,295	202,543	202,543	128,207	194,326
17																
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	3,233	3,233	3,233	746
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash CIAC	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	165,547	165,547	165,547	163,060
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	165,547	165,547	165,547	163,060

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Jasmine Lakes

Schedule: A-12

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

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 intermedate 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	124,959	124,959	124,959	124,959	124,959	124,959	124,959	124,959	124,959	124,959	124,959	124,959	124,959	124,959
4	334 Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	3,248	3,248	3,248	750
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash CIAC	124,959	124,959	124,959	124,959	124,959	124,959	124,959	124,959	124,959	124,959	128,207	128,207	128,207	125,709
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water CIAC	124,959	124,959	124,959	124,959	124,959	124,959	124,959	124,959	124,959	124,959	128,207	128,207	128,207	125,709
18															
19	SEWER														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	3,233	3,233	3,233	746
24	363 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Cash CIAC	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	165,547	165,547	165,547	163,060
26															
27	Property CIAC:														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmision & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	162,314	165,547	165,547	165,547	163,060

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

Florida Public Service Commission

Jasmine Lakes
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

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

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance		
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	120,847	90,621
	1998		
8	Additions	7,617	7,772
9	Adjustments	0	0
10	12/31/98 Balance	128,464	98,393
	1999		
11	Additions	7,289	7,564
12	Adjustments	0	0
13	12/31/99 Balance	135,753	105,957
	2000		
14	Additions	7,289	7,547
15	Adjustments	0	0
16	12/31/00 Balance	143,042	113,504
	2001		
17	Additions	7,289	7,548
18	Adjustments	0	0
19	12/31/01 Balance	150,331	121,052

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

Florida Public Service Commission

Jasmine Lakes
Docket No. 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	7,130	7,385
21	Adjustments	0	0
22	12/31/02 Balance	<u>157,461</u>	<u>128,437</u>
	2003		
23	Additions	7,449	7,645
24	Adjustments	0	0
25	12/31/03 Balance	<u>164,910</u>	<u>136,082</u>
	2004		
26	Additions	7,448	7,645
27	Adjustments	0	0
28	12/31/04 Balance	<u>172,358</u>	<u>143,727</u>
	2005		
29	Additions	7,448	7,645
30	Adjustments	0	0
31	12/31/05 Balance	<u>179,806</u>	<u>151,372</u>
	2006		
32	Additions	7,449	7,645
33	Adjustments	0	0
34	12/31/06 Balance	<u>187,255</u>	<u>159,017</u>
	2007		
35	Additions	7,486	3,297
36	Adjustments	1,298	4,087
37	12/31/07 Balance	<u>196,039</u>	<u>166,401</u>

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Jasmine Lakes

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	163,234	0.00%	0		0.00%	0
4	334 Meter Fees	0	0.00%	0		0.00%	0
5	331 Main Extension Charge	1	0.00%	0		0.00%	0
6	333 Service Installation Fees	0	0.00%	0		0.00%	0
7	Total Cash	<u>163,236</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	0	0.00%	0		0.00%	0
12	333 Services	0	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	0	0.00%	0		0.00%	0
15	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>163,236</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	SEWER						
20	Cash						
21	380 Treatment & Disposal Equipment	163,642	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	1	0.00%	0		0.00%	0
24	363 Service Installation Fees	0	0.00%	0		0.00%	0
25	Total Cash	<u>163,643</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>163,643</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Jasmine Lakes

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	187,255	187,876	188,497	189,118	189,739	190,360	190,981	191,602	192,223	192,848	193,473	194,108	163,835	188,609
4	334	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash AAC	187,255	187,876	188,497	189,118	189,739	190,360	190,981	191,602	192,223	192,848	193,473	194,108	163,835	188,609
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water AAC	187,255	187,876	188,497	189,118	189,739	190,360	190,981	191,602	192,223	192,848	193,473	194,108	163,835	188,609
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	159,017	159,654	160,291	160,928	161,565	162,202	162,313	162,313	162,313	162,313	162,313	162,313	163,328	161,605
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash AAC	159,017	159,654	160,291	160,928	161,565	162,202	162,313	162,313	162,313	162,313	162,313	162,313	163,328	161,605
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	159,017	159,654	160,291	160,928	161,565	162,202	162,313	162,313	162,313	162,313	162,313	162,313	163,328	161,605

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Jasmine Lakes

Docket No. 080121-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	156,349	157,104	157,859	158,614	159,369	160,124	160,878	161,633	162,388	163,143	163,898	164,653	196,032	163,234
4	334 Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	6	6	6	1
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash AAC	156,349	157,104	157,859	158,614	159,369	160,124	160,878	161,633	162,388	163,143	163,904	164,659	196,039	163,236
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	156,349	157,104	157,859	158,614	159,369	160,124	160,878	161,633	162,388	163,143	163,904	164,659	196,039	163,236
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	160,031	160,646	161,261	161,875	162,490	163,105	163,720	164,335	164,950	165,564	166,179	166,794	166,395	163,642
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	6	6	6	1
24	363 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Cash AAC	160,031	160,646	161,261	161,875	162,490	163,105	163,720	164,335	164,950	165,564	166,186	166,800	166,401	163,643
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	160,031	160,646	161,261	161,875	162,490	163,105	163,720	164,335	164,950	165,564	166,186	166,800	166,401	163,643

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

Schedule: A-15

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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

Jasmine Lakes
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.	Water Year End Balance	Sewer Year End Balance
Description		

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Jasmine Lakes

Schedule: A-17

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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	4.180%	4.113%
25	Assets Allocated - Water (line 10 x line 23)	108,839	109,323
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(89,797)	(13,838)
27			
28	Allocation Percentage - Sewer	4.159%	4.092%
29	Assets Allocated - Sewer (line 7 x line 17)	108,282	108,763
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(89,338)	(13,767)
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	4,661	3,838
43	Sewer	13,147	10,820
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	23,703	99,323
47	Sewer (Lines 29-30+35+39+43)	32,091	105,816

Supporting Schedules: A-18, A-19

Comperative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Schedule: A-18
Page: 1 of 1
Preparer: S Anzaldo

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Utility Plant	85,966,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,675	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,598
3	Utility Plant Acquisition														
4															
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6															
7	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,763,136)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
8															
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,607,823	1,839,110	1,896,851	2,019,818	2,089,363	1,802,602	2,346,154	2,126,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(757,300)
18	Temporary Investments		5,092												392
19	Materials & Supplies														
20	Unbilled Revenue	659,907	670,701	609,769	699,092	746,285	831,743	829,001	749,130	783,217	645,341	656,591	616,494	686,269	706,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	Other Current Assets		2,490	13,225	17,062	43		1,278	1,852	8,671	2,354	3,303	6,369	14,267	5,454
23															
24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,628,699	1,825,590	1,939,511	2,033,013	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	196,273	1,352,369
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,612	484,714	454,054	443,845	426,275	411,422	386,809	508,769	461,047
30															
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
32															
33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Jasmine Lakes
 Docket No. 060121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

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

Schedule: A-19
 Page: 1 of 1
 Preparer: S Anzaldo

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued														
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,251)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,876,331	37,740,887	35,761,012	37,220,284
8															
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,338
10															
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,603	30,940	6,333	17,085
15	Accrued Dividends														
16	Customer Deposits	582,055	574,701	563,299	551,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	378,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
18															
19	TOTAL CURRENT & ACC LIABILITIES	2,730,128	998,068	1,110,123	562,099	793,966	1,150,883	1,095,488	909,261	1,227,086	888,065	1,071,108	(515,541)	(917,277)	854,112
20															
21	Other Deferred Credits & Oper. Reserves		2,044	4,088	6,132	7,739	8,909	10,079	11,249	12,419	13,589	14,759	15,929	17,099	9,541
22															
23	Contributions in Aid of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311	26,981,271	26,994,018	27,011,754	27,077,994	27,091,567	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	39,537	34,990
27															
28	Total CIAC & Def Taxes	15,431,173	15,412,598	15,364,816	15,306,001	15,295,649	15,252,216	15,195,906	15,131,440	15,071,929	15,060,730	14,996,863	14,995,876	15,248,957	15,212,627
29															
30	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Jasmine Lakes
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
Net Depreciation Expense - Sewer	B-14	70
Taxes Other Than Income	B-15	71



Schedule of Water Net Operating Income

Florida Public Service Commission

Jasmine Lakes

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	433,663	24,038	457,701	0	457,701	71,852	529,553	B-4, E-2
2	Operation & Maintenance	226,443	70,700	297,143	32,974	330,117	1,061	331,178	B-5
3	Depreciation, net of CIAC Amort., U&U	83,542	(66,233)	17,310	7,101	24,411	0	24,411	B-13
4	Amortization	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	41,398	(611)	40,787	(5,822)	34,965	3,233	38,198	B-15
6	Provision for Income Taxes	31,739	1,947	33,687	(16,187)	17,499	26,060	43,560	C-1, B-3
7	OPERATING EXPENSES	383,122	5,804	388,926	18,066	406,992	30,355	437,347	
8	NET OPERATING INCOME	50,540	18,234	68,775	(18,066)	50,708	41,497	92,206	
9	RATE BASE	1,656,507	(891,699)	764,808	400,828	1,165,636		1,165,636	A-1
10	RATE OF RETURN	3.05%		8.99%				7.91%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Jasmine Lakes

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.

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	373,632	(2,950)	370,683	0	370,683	639,558	1,010,240	B-4, E-2
2	Operation & Maintenance	321,788	78,423	400,211	56,401	456,612	9,445	466,057	B-6
3	Depreciation, net of CIAC Amort.,U&U	89,704	33,009	122,713	8,255	130,968	0	130,968	B-14
4	Amortization	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	13,500	18,058	31,558	25,226	56,783	28,780	85,563	B-15
6	Provision for Income Taxes	(19,812)	(67,886)	(87,697)	(38,243)	(125,940)	231,964	106,024	C-1, B-3
7	OPERATING EXPENSES	405,180	61,605	466,785	51,639	518,423	270,189	788,612	
8	NET OPERATING INCOME	(31,547)	(64,555)	(96,102)	(51,639)	(147,740)	369,368	221,628	
9	RATE BASE	1,202,544	1,013,023	2,215,566	481,299	2,696,866		2,696,866	A-2
10	RATE OF RETURN	-2.62%		-4.34%				8.22%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Jasmine Lakes
 Docket No. 080121-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 adjmnt for Dec '06 was made in Jan '07.			
4		Billed less Booked Revenue	24,038		E-2	
5		TOTAL REVENUE ADJUSTMENTS	<u>24,038</u>	<u>(2,950)</u>		
6						
7	B	OPERATIONS & MAINTENANCE				
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	(1,269)	(758)	B-5, B-6
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	636	686	
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	1,851	1,841	
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	365	364	
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	305	304	
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	203	202	
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	16	15	
24	635/735	Contractual Services - Testing	0	0		
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	1,554	1,546	
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	68,953	75,951	
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(1,057)	(1,052)	
39	675/775		Normalize 2007 intercompany misallocation due to Fairways	(679)	(676)	
40		Excess water loss adjustment for Purchased Water, Power, and Chemicals	(177)			
41						
42		TOTAL O&M ADJUSTMENTS	<u>70,700</u>	<u>78,423</u>		
43						

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Jasmine Lakes
 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	13,319	13,251	
4	Allocation of Corp Structures & Improvements	229	228	
5		-	-	
6	PSC Depr Rate Correction, Depr Expn	(47,577)	22,604	
7	PSC Depr Rate Correction, Amort CIAC	(32,204)	(3,073)	
8		-	-	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>(66,233)</u>	<u>33,009</u>	
10				
11				
12 D	AMORTIZATION			
13		0	0	
14		<u>0</u>	<u>0</u>	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>0</u>	<u>0</u>	
16				
17				
18 E	TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment	RAF on Adj'd Rev less RAF Per Books	1,082	(133)
20	Payroll tax adjustment	On Salary & Wage adjustments explained above	7,229	9,269
21	Property tax adjustment	Distributing from Water to Water & Sewer	(8,922)	8,922
22	Property tax adjustment		0	0
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>(611)</u>	<u>18,058</u>	
24				
25				
26 F	INCOME TAXES			
27	Income tax impact of the adjustments to per book income	<u>1,947</u>	<u>(67,886)</u>	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>1,947</u>	<u>(67,886)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>5,803</u>	<u>61,605</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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) Water	(3) Sewer	(4) 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	2,571	2,772
5	601/701		Market Based Increases	2,794	2,758
6	601/701		New Rates Manager & Controller	6,992	6,956
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	1,007	1,506
11	610/710	Purchased Water / Sewer Treatment		0	0
12	NA /711	Sludge Removal Expense	Pasco County Sludge Hauling price increase in 2008		16,057
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	205	204
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	798	794
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	61	61
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(2,500)	(2,487)
24	634/734		Additional 2008 Service Co employee benefits	544	541
25	635/735	Contractual Services - Testing		0	0
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	339	337
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	26	26
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(2,175)	(2,164)
29	636/736		Additional 2008 ACO employee benefits	2,442	2,429
30	636/736		Eliminate O/S Contractor meter reading	(8,877)	0
31	636/736			0	0
32	641/741	Rental of Building/Real Prop.	New office rent	345	344
33	642/742	Rental of Equipment		0	0
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	2,633	2,620
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	21,300	21,191
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)	2,468	2,455
44					
45					
46		TOTAL O&M ADJUSTMENTS		<u>32,974</u>	<u>56,401</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Jasmine Lakes
 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)			B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	5,086	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	2,015	2,005	
6		0		
7	WWTP effluent pond rehabilitation		6,250	
8		0		
9			0	
10		0	0	
11	TOTAL	<u>7,101</u>	<u>8,255</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	0	
16	-	0	0	
17	TOTAL	<u>0</u>	<u>0</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	421	434	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	(11,816)	17,883	
22	Property taxes associated with Pro Forma plant	5,573	6,909	
23	Property Tax adjustment for Non-Used & Useful plant	0	0	
24	TOTAL	<u>(5,822)</u>	<u>25,226</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	<u>(16,187)</u>	<u>(38,243)</u>	
28	TOTAL	<u>(16,187)</u>	<u>(38,243)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>18,066</u>	<u>51,638</u>	
31				
32				
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>71,852</u>	<u>639,558</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>1,061</u>	<u>9,445</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>3,233</u>	<u>28,780</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	457,701	370,683	B-1, B-2
46	Plus Required Revenue Adjustment	<u>71,852</u>	<u>639,558</u>	
47	Rate Year Revenue at Proposed Rates	<u>529,553</u>	<u>1,010,240</u>	
48				
49	Less Operating Expenses Before Income Taxes	(393,787)	(682,539)	B-1, B-2
50	Less Interest Expense	<u>(22,843)</u>	<u>(52,801)</u>	D-1
51	Taxable Income	<u>112,922</u>	<u>274,851</u>	
52	Income Tax at Composite Rate of 38.575%	43,560	106,024	
53	Less Income Tax at Present Rates	(17,499)	125,940	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>26,060</u>	<u>231,964</u>	

Test Year Operating Revenues

Florida Public Service Commission

Jasmine Lakes

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	0		
3	461.1 Metered - Residential	397,861		521.2 Flat Rate - Commercial	0		
4	461.2 Metered - Commercial	30,756		521.3 Flat Rate - Industrial	0		
5	461.3 Metered - Industrial	0		521.4 Flat Rate - Public Authorities	0		
6	461.4 Metered - Public Authorities	0		521.5 Flat Rate - Multi-Family	0		
7	461.5 Metered - Multi-Family	0		521.6 Flat Rate - Other	0		
8	461.6 Metered - Other	0		522.1 Measured - Residential	355,027		
9	462.1 Public Fire Protection	0		522.2 Measured - Commercial	18,605		
10	462.2 Private Fire Protection	0		522.3 Measured - Industrial	0		
11	464.0 Other Sales - Public Authorities	0		522.4 Measured - Public Authorities	0		
12	465.0 Irrigation Customers	0		522.5 Measured - Multi-Family	0		
13	466.0 Sales for Resale	0		523.0 Other Sales - Public Authorities	0		
14	467.0 Interdepartmental Sales	0		524.0 Revenues From Other Systems	0		
15	475.0 Unbilled Revenues	0		525.0 Interdepartmental Sales	0		
16				526.0 Effluent	0		
17				527.0 Unbilled Revenues	0		
18				540.5 Flat Rate - Reuse	0		
19	TOTAL WATER SALES	<u>428,617</u>		TOTAL SEWER SALES	<u>373,632</u>		
20							
21	OTHER WATER REVENUES			OTHER SEWER REVENUES			
22	470.0 Forfeited Discounts	0		531.0 Sale Of Sludge	0		
23	471.0 Misc. Service Revenues	5,046		532.0 Forfeited Discounts	0		
24	472.0 Rents From Water Property	0		534.0 Rents From Sewer Property	0		
25	473.0 Interdepartmental Rents	0		535.0 Interdepartmental Rents	0		
26	474.04 Other Water Revenues	0		536.0 Other Sewer Revenues	0		
27	TOTAL OTHER WATER REVENUES	<u>5,046</u>		TOTAL OTHER SEWER REVENUES	<u>0</u>		
28							
29	TOTAL WATER OPERATING REVENUES	<u>433,663</u>		TOTAL SEWER OPERATING REVENUES	<u>373,632</u>		

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

Florida Public Service Commission

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-5

Page: 1 of 5

Preparer: S Szczygiel

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 @ 4.25%	Adjusted	Adjustments	4.25%	Pro Forma	
1	601 Salaries & Wages - Employees	36,622	(633)	35,989		35,989	12,356		48,346	
2	603 Salaries & Wages - Officers, Exec.	2,719	0	2,719		2,719	0		2,719	
3	604 Employee Pensions & Benefits	11,645	0	11,645		11,645	1,007		12,653	
4	610 Purchased Water	0	0	0	0	0	0	0	0	
5	615 Purchased Power	17,670	0	17,670		17,670	0		17,670	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	
7	618 Chemicals	15,636	0	15,636		15,636	0		15,636	
8	620 Materials & Supplies	4,175	0	4,175	(177)	3,998	0	0	3,998	
9	631 Contractual Services - Engineering	937	0	937		937	0		937	
10	632 Contractual Services - Accounting	(624)	1,851	1,227		1,227	0		1,227	
11	633 Contractual Services - Legal	586	365	951		951	0		951	
12	634 Contractual Services - Mgmt. Fees	34,360	523	34,884		34,884	(891)		33,993	
13	635 Contractual Services - Testing	4,321	0	4,321		4,321	0		4,321	
14	636 Contractual Services - Other	39,881	1,554	41,434		41,434	(6,245)		35,189	
15	641 Rental of Building/Real Prop.	2,488	0	2,488		2,488	345		2,833	
16	642 Rental of Equipment	191	0	191		191	0		191	
17	650 Transportation Expenses	23,736	0	23,736		23,736	2,633		26,369	
18	656 Insurance - Vehicle	1,626	0	1,626		1,626	0		1,626	
19	657 Insurance - General Liability	6,469	0	6,469		6,469	0		6,469	
20	658 Insurance - Workman's Comp.	970	0	970		970	0		970	
21	659 Insurance - Other	2,133	0	2,133		2,133	0		2,133	
22	660 Advertising Expense	83	0	83		83	0		83	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	21,300		21,300	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0		0	
25	670 Bad Debt Expense	12,016	0	12,016		12,016	0		12,016	
26	675 Miscellaneous Expense	8,804	67,217	76,020		76,020	2,468		78,488	
27										
28	TOTAL WATER O & M EXPENSES	226,443	70,878	297,320	(177)	297,143	32,974	0	330,117	

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

Florida Public Service Commission

Jasmine Lakes
 Docket No. 080121-WS

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

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	(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 Per Books Annual	
1	601 Salaries & Wages - Employees	3,353	2,578	3,423	3,004	3,389	3,403	3,441	3,710	7,182	3,174	(2,414)	2,379	36,622	
2	603 Salaries & Wages - Officers, Exec.	384	409	(2,203)	399	412	603	465	430	1,394	584	(573)	415	2,719	
3	604 Employee Pensions & Benefits	1,079	992	461	1,021	1,082	989	1,115	983	845	703	1,295	1,080	11,645	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	1,658	1,638	1,613	1,687	1,498	1,660	1,547	1,503	1,588	1,499	1,426	353	17,670	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	618 Chemicals	851	1,899	1,052	961	1,890	973	1,125	1,836	1,031	1,032	1,850	1,136	15,636	
8	620 Materials & Supplies	22	145	1,777	207	26	478	954	318	260	75	(105)	19	4,175	
9	631 Contractual Services - Engineering	99	99	99	99	99	99	99	99	37	37	37	37	937	
10	632 Contractual Services - Accounting	434	378	378	(1,365)	221	221	218	220	(137)	216	223	(1,630)	(624)	
11	633 Contractual Services - Legal	45	40	64	49	53	48	54	58	286	66	(215)	40	586	
12	634 Contractual Services - Mgmt. Fees	2,306	2,301	2,745	3,642	3,540	3,284	2,360	1,426	4,246	2,548	3,221	2,740	34,360	
13	635 Contractual Services - Testing	182	307	353	2	416	317	2	1,173	303	74	112	1,080	4,321	
14	636 Contractual Services - Other	3,156	2,830	1,914	3,684	2,091	1,805	2,505	2,764	9,371	4,066	1,507	4,189	39,881	
15	641 Rental of Building/Real Prop.	190	171	272	208	223	202	230	244	1,213	279	(912)	169	2,488	
16	642 Rental of Equipment	15	13	21	16	17	15	18	19	93	21	(70)	13	191	
17	650 Transportation Expenses	1,752	1,944	1,932	1,862	2,151	1,954	1,776	2,257	1,491	2,225	2,496	1,897	23,736	
18	656 Insurance - Vehicle	136	136	136	136	136	136	134	135	136	135	135	135	1,626	
19	657 Insurance - General Liability	541	541	541	541	541	541	532	539	540	539	538	539	6,469	
20	658 Insurance - Workman's Comp.	81	81	81	81	81	81	80	81	81	81	81	81	970	
21	659 Insurance - Other	178	178	179	179	179	178	175	177	178	177	177	177	2,133	
22	660 Advertising Expense	1	72	1	1	1	1	1	1	6	1	(5)	1	83	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	1,563	1,273	2,332	(806)	4,352	759	794	2,584	(7,966)	11,665	(2,297)	(2,238)	12,016	
26	675 Miscellaneous Expense	390	1,114	888	698	699	622	660	700	3,269	784	(1,652)	632	8,804	
27															
28	TOTAL WATER O & M EXPENSES	18,413	19,138	18,059	16,305	23,096	18,366	18,283	21,256	25,446	29,981	4,856	13,243	226,443	

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

Florida Public Service Commission

Jasmine Lakes
Docket No. 080121-WS

Schedule: B-5
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.

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	2,452	1,767	2,137	2,020	2,333	2,446	2,354	2,553	1,435	1,854	1,908	1,580	24,838	
2	603 Salaries & Wages - Officers, Exec.	0	(0)	(0)	0	0	(0)	(0)	(0)	0	(0)	(0)	0	(0)	
3	604 Employee Pensions & Benefits	(27)	(198)	(94)	(151)	(57)	(117)	(33)	(114)	(26)	(410)	0	(102)	(1,330)	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	1,645	1,625	1,593	1,672	1,482	1,645	1,530	1,485	1,500	1,479	1,492	340	17,489	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	618 Chemicals	851	1,899	1,052	961	1,890	973	1,125	1,836	1,031	1,032	1,850	1,136	15,636	
8	620 Materials & Supplies	0	125	1,745	183	0	454	928	290	120	43	0	0	3,889	
9	631 Contractual Services - Engineering	99	99	99	99	99	99	99	99	37	37	37	37	937	
10	632 Contractual Services - Accounting	(0)	(0)	0	(1,142)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(1,142)	
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	180	306	351	0	414	315	0	1,171	293	72	120	1,079	4,300	
14	636 Contractual Services - Other	1,428	1,290	340	2,031	336	278	821	992	6,059	2,168	1,338	2,427	19,509	
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	(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	71	0	0	0	0	0	0	0	0	0	0	71	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	1,575	1,284	2,349	(792)	4,366	772	809	2,600	(7,889)	11,682	(2,355)	(2,227)	12,175	
26	675 Miscellaneous Expense	0	764	332	273	242	209	190	200	786	213	216	287	3,711	
27															
28	TOTAL WATER O & M EXPENSES	8,202	9,031	9,904	5,154	11,106	7,075	7,822	11,111	3,346	18,171	4,605	4,556	100,082	

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

Florida Public Service Commission

Jasmine Lakes
Docket No. 080121-WS

Schedule: B-5
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	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	218	260	(2,438)	218	218	427	266	218	341	342	219	269	559	
3	604 Employee Pensions & Benefits	1,137	1,218	600	1,206	1,175	1,138	1,186	1,137	1,068	1,158	1,147	1,210	13,380	
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	434	378	378	(223)	222	222	218	221	(134)	216	221	(1,630)	523	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	2,305	2,301	2,744	3,642	3,540	3,283	2,359	1,425	4,241	2,547	3,225	2,739	34,350	
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	636 Contractual Services - Other	1,439	1,280	1,161	1,336	1,416	1,220	1,335	1,401	1,469	1,474	1,555	1,506	16,592	
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	1,818	2,003	2,026	1,934	2,228	2,024	1,855	2,342	1,911	2,322	2,180	1,955	24,598	
18	656 Insurance - Vehicle	136	136	136	136	136	136	134	135	135	135	135	135	1,625	
19	657 Insurance - General Liability	540	540	540	540	540	540	532	538	539	539	539	539	6,467	
20	658 Insurance - Workman's Comp.	81	81	81	81	81	81	80	81	81	81	81	81	969	
21	659 Insurance - Other	178	178	179	179	179	178	175	177	177	177	177	177	2,133	
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	8,286	8,375	5,407	9,050	9,735	9,249	8,140	7,676	9,829	8,991	9,479	6,981	101,197	

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

Florida Public Service Commission

Jasmine Lakes
 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	902	811	1,287	984	1,056	957	1,087	1,157	5,747	1,320	(4,321)	799	11,784	46.83%	
2	603 Salaries & Wages - Officers, Exec.	165	149	236	180	194	175	199	212	1,054	242	(792)	146	2,161	8.59%	
3	604 Employee Pensions & Benefits	(31)	(28)	(44)	(34)	(36)	(33)	(37)	(40)	(198)	(45)	149	(27)	(405)	-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	14	12	20	15	16	15	17	18	88	20	(67)	12	181	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	22	20	31	24	26	23	26	28	140	32	(105)	19	286	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)	(1)	(0)	(1)	(0)	(1)	(1)	(3)	(1)	2	(0)	(6)	-0.02%	
11	633 Contractual Services - Legal	45	40	64	49	53	48	54	58	286	66	(215)	40	586	2.33%	
12	634 Contractual Services - Mgmt. Fees	1	1	1	1	1	1	1	1	5	1	(4)	1	10	0.04%	
13	635 Contractual Services - Testing	2	1	2	2	2	2	2	2	10	2	(8)	1	21	0.09%	
14	636 Contractual Services - Other	289	260	413	316	339	307	349	371	1,843	423	(1,386)	256	3,780	15.02%	
15	641 Rental of Building/Real Prop.	190	171	272	208	223	202	230	244	1,213	279	(912)	169	2,488	9.89%	
16	642 Rental of Equipment	15	13	21	16	17	15	18	19	93	21	(70)	13	191	0.76%	
17	650 Transportation Expenses	(66)	(59)	(94)	(72)	(77)	(70)	(80)	(85)	(421)	(97)	316	(58)	(862)	-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	1	0	(1)	0	2	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	1	0.00%	
22	660 Advertising Expense	1	1	1	1	1	1	1	1	6	1	(5)	1	12	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	(12)	(11)	(17)	(19)	(14)	(13)	(15)	(16)	(77)	(18)	58	(11)	(159)	-0.63%	
26	675 Miscellaneous Expense	390	350	556	425	456	413	470	500	2,483	571	(1,867)	345	5,092	20.24%	
27																
28	TOTAL WATER O & M EXPENSES	1,925	1,731	2,748	2,101	2,256	2,043	2,322	2,470	12,271	2,819	(9,228)	1,706	25,164	100.00%	
	675863 Service & Sundry input to be allocated to lines 1-26	1,925	1,731	2,748	2,101	2,256	2,043	2,322	2,470	12,271	2,819	(9,228)	1,706	25,164		

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

Florida Public Service Commission

Jasmine Lakes

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 Ajdstmnt @ N/A	(6) 2007 Adjusted	(7) Pro Forma Adjustments	(8) Excess I&I Ajdstmnt @ N/A	(9) Pro Forma
1	701 Salaries & Wages - Employees	35,334	(72)	35,262		35,262	12,486		47,748
2	703 Salaries & Wages - Officers, Exec.	2,074	0	2,074		2,074	0		2,074
3	704 Employee Pensions & Benefits	12,595	0	12,595		12,595	1,506		14,101
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	63,325	0	63,325		63,325	16,057		79,382
6	715 Purchased Power	35,107	0	35,107	0	35,107	0	0	35,107
7	716 Fuel for Power Production	0	0	0		0	0		0
8	718 Chemicals	19,208	0	19,208	0	19,208	0	0	19,208
9	720 Materials & Supplies	3,522	0	3,522		3,522	0		3,522
10	731 Contractual Services - Engineering	967	0	967		967	0		967
11	732 Contractual Services - Accounting	(633)	1,841	1,208		1,208	0		1,208
12	733 Contractual Services - Legal	412	364	775		775	0		775
13	734 Contractual Services - Mgmt. Fees	34,183	521	34,704		34,704	(886)		33,818
14	735 Contractual Services - Testing	11,772	0	11,772		11,772	0		11,772
15	736 Contractual Services - Other	54,385	1,546	55,931		55,931	628		56,558
16	741 Rental of Building/Real Prop.	1,749	0	1,749		1,749	344		2,092
17	742 Rental of Equipment	134	0	134		134	0		134
18	750 Transportation Expenses	23,867	0	23,867		23,867	2,620		26,487
19	756 Insurance - Vehicle	1,617	0	1,617		1,617	0		1,617
20	757 Insurance - General Liability	6,436	0	6,436		6,436	0		6,436
21	758 Insurance - Workman's Comp.	965	0	965		965	0		965
22	759 Insurance - Other	2,122	0	2,122		2,122	0		2,122
23	760 Advertising Expense	9	0	9		9	0		9
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	21,191		21,191
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0		0
26	770 Bad Debt Expense	5,419	0	5,419		5,419	0		5,419
27	775 Miscellaneous Expense	7,220	74,224	81,443		81,443	2,455		83,899
28									
29	TOTAL WATER O & M EXPENSES	321,788	78,423	400,211	0	400,211	56,401	0	456,612

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

Florida Public Service Commission

Jasmine Lakes

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	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Per Books Annual	
1	701 Salaries & Wages - Employees	3,246	2,842	3,512	2,882	3,260	2,816	2,249	3,513	3,636	3,278	1,842	2,257	35,334	
2	703 Salaries & Wages - Officers, Exec.	337	364	(2,244)	347	359	542	393	362	637	486	146	345	2,074	
3	704 Employee Pensions & Benefits	1,278	574	687	396	1,355	445	340	1,534	1,242	1,562	1,584	1,597	12,595	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	4,366	6,208	5,957	5,292	5,114	4,918	5,956	4,833	5,128	6,158	4,541	4,854	63,325	
6	715 Purchased Power	3,169	3,374	3,253	3,494	3,008	3,178	2,856	2,695	3,125	2,906	2,981	1,069	35,107	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	371	2,177	1,859	1,216	1,855	1,102	1,191	3,184	1,770	1,305	1,019	2,158	19,208	
9	720 Materials & Supplies	230	763	952	307	463	116	142	91	220	179	50	10	3,522	
10	731 Contractual Services - Engineering	101	101	101	101	101	101	101	39	39	39	39	39	967	
11	732 Contractual Services - Accounting	431	376	376	(1,372)	220	220	217	219	(134)	215	220	(1,622)	(633)	
12	733 Contractual Services - Legal	32	29	50	35	38	32	35	39	81	39	(19)	21	412	
13	734 Contractual Services - Mgmt. Fees	2,294	2,290	2,731	3,624	3,522	3,267	2,348	1,419	4,221	2,535	3,208	2,725	34,183	
14	735 Contractual Services - Testing	119	178	1,784	196	454	2,003	475	2,176	594	475	647	2,672	11,772	
15	736 Contractual Services - Other	4,585	3,339	2,303	6,150	4,038	3,426	3,283	5,045	8,427	2,707	5,213	5,868	54,385	
16	741 Rental of Building/Real Prop.	138	122	210	150	163	135	147	166	343	167	(83)	90	1,749	
17	742 Rental of Equipment	11	9	16	12	12	10	11	13	26	13	(6)	7	134	
18	750 Transportation Expenses	1,761	1,951	1,943	1,872	2,160	1,967	1,795	2,272	1,783	2,252	2,198	1,914	23,867	
19	756 Insurance - Vehicle	135	135	135	135	135	135	133	135	135	135	135	135	1,617	
20	757 Insurance - General Liability	538	538	538	538	538	538	529	536	536	536	536	536	6,436	
21	758 Insurance - Workman's Comp.	81	81	81	81	81	81	79	80	80	80	80	80	965	
22	759 Insurance - Other	177	177	178	178	178	177	174	177	177	177	176	177	2,122	
23	760 Advertising Expense	1	1	1	1	1	1	1	1	2	1	(0)	0	9	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	134	224	54	468	513	758	544	306	2,995	(1,249)	(3,428)	4,100	5,419	
27	775 Miscellaneous Expense	343	854	824	641	607	546	566	601	959	622	113	544	7,220	
28															
29	TOTAL WATER O & M EXPENSES	23,878	26,705	25,301	26,744	28,175	26,513	23,565	29,499	36,022	24,618	21,190	29,578	321,788	

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

Florida Public Service Commission

Jasmine Lakes
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	2,593	2,265	2,516	2,172	2,489	2,176	1,552	2,725	2,012	2,485	2,233	1,833	27,051
2	703 Salaries & Wages - Officers, Exec.	0	0	(0)	0	0	0	(0)	(0)	0	0	0	0	0
3	704 Employee Pensions & Benefits	(284)	(1,077)	(336)	(1,242)	(228)	(1,088)	(1,240)	(0)	(159)	0	(0)	(22)	(5,674)
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	4,366	6,208	5,957	5,292	5,114	4,918	5,956	4,833	5,128	6,158	4,541	4,854	63,325
6	715 Purchased Power	3,159	3,365	3,238	3,483	2,996	3,168	2,845	2,683	3,100	2,894	2,987	1,062	34,979
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	371	2,177	1,859	1,216	1,855	1,102	1,191	3,184	1,770	1,305	1,019	2,158	19,208
9	720 Materials & Supplies	214	749	928	290	444	100	125	72	180	159	60	0	3,321
10	731 Contractual Services - Engineering	101	101	101	101	101	101	101	101	39	39	39	39	967
11	732 Contractual Services - Accounting	(0)	(0)	(0)	(1,150)	(0)	(0)	0	(0)	0	0	0	0	(1,150)
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	(0)	(0)	(0)	(0)	0	0	0	0	0	(0)	(0)	0	0
14	735 Contractual Services - Testing	118	177	1,782	195	453	2,002	473	2,174	591	473	647	2,671	11,757
15	736 Contractual Services - Other	2,945	1,880	828	4,592	2,382	2,007	1,731	3,399	6,445	987	3,791	4,234	35,220
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	0	(0)	(0)	(0)	0	0	0	(0)	0	(0)	(0)	(0)
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
20	757 Insurance - General Liability	0	(0)	0	0	(0)	0	(0)	0	(0)	(0)	(0)	(0)	0
21	758 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)
22	759 Insurance - Other	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	(0)
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	143	232	67	478	523	766	553	317	3,017	(1,239)	(3,434)	4,106	5,530
27	775 Miscellaneous Expense	61	605	393	334	273	270	265	261	257	279	282	360	3,640
28														
29	TOTAL WATER O & M EXPENSES	13,787	16,681	17,333	15,762	16,402	15,523	13,553	19,749	22,382	13,541	12,165	21,296	198,174

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

Florida Public Service Commission

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-6

Page: 4 of 5

Preparer: S Szczygiel

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	217	259	(2,426)	217	217	425	265	217	339	341	218	268	556	
3	704 Employee Pensions & Benefits	1,584	1,671	1,057	1,662	1,609	1,555	1,603	1,561	1,457	1,590	1,571	1,634	18,554	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Accounting	432	376	376	(222)	221	221	217	220	(133)	215	220	(1,622)	521	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	2,293	2,289	2,730	3,623	3,522	3,267	2,347	1,418	4,220	2,534	3,209	2,725	34,176	
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	736 Contractual Services - Other	1,431	1,274	1,155	1,330	1,409	1,214	1,328	1,394	1,461	1,466	1,547	1,498	16,508	
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	1,809	1,993	2,016	1,924	2,217	2,013	1,846	2,330	1,901	2,310	2,169	1,945	24,473	
19	756 Insurance - Vehicle	135	135	135	135	135	135	133	135	135	135	135	135	1,617	
20	757 Insurance - General Liability	538	538	538	538	538	538	529	536	536	536	536	536	6,434	
21	758 Insurance - Workman's Comp.	81	81	81	81	81	81	79	80	80	80	80	80	965	
22	759 Insurance - Other	177	177	178	178	178	177	174	176	177	177	177	177	2,122	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
28															
29	TOTAL WATER O & M EXPENSES	8,697	8,793	5,840	9,465	10,126	9,624	8,522	8,067	10,172	9,383	9,860	7,375	105,926	

**Detail of Operation & Maintenance Expenses By Month - Sewer
Intracompany Expenses**

Florida Public Service Commission

**Jasmine Lakes
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	653	576	996	710	771	640	698	788	1,624	793	(391)	425	8,283	46.83%
2	703 Salaries & Wages - Officers, Exec.	120	106	183	130	141	117	128	145	298	145	(72)	78	1,519	8.59%
3	704 Employee Pensions & Benefits	(22)	(20)	(34)	(24)	(27)	(22)	(24)	(27)	(56)	(27)	13	(15)	(285)	-1.61%
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
6	715 Purchased Power	10	9	15	11	12	10	11	12	25	12	(6)	7	128	0.72%
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
9	720 Materials & Supplies	16	14	24	17	19	16	17	19	39	19	(10)	10	201	1.14%
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
11	732 Contractual Services - Accounting	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	0	(0)	(4)	-0.02%
12	733 Contractual Services - Legal	32	29	50	35	38	32	35	39	81	39	(19)	21	412	2.33%
13	734 Contractual Services - Mgmt. Fees	1	0	1	1	1	1	1	1	1	1	(0)	0	7	0.04%
14	735 Contractual Services - Testing	1	1	2	1	1	1	1	1	3	1	(1)	1	15	0.09%
15	736 Contractual Services - Other	209	185	320	228	247	205	224	253	521	254	(125)	136	2,657	15.02%
16	741 Rental of Building/Real Prop.	138	122	210	150	163	135	147	166	343	167	(83)	90	1,749	9.89%
17	742 Rental of Equipment	11	9	16	12	12	10	11	13	26	13	(6)	7	134	0.76%
18	750 Transportation Expenses	(48)	(42)	(73)	(52)	(56)	(47)	(51)	(58)	(119)	(58)	29	(31)	(606)	-3.43%
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	(0)	0	1	0.01%
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
23	760 Advertising Expense	1	1	1	1	1	1	1	1	2	1	(0)	0	9	0.05%
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
26	770 Bad Debt Expense	(9)	(8)	(13)	(10)	(10)	(9)	(9)	(11)	(22)	(11)	5	(6)	(112)	-0.63%
27	775 Miscellaneous Expense	282	249	431	307	333	276	302	341	702	343	(169)	184	3,580	20.24%
28															
29	TOTAL WATER O & M EXPENSES	1,394	1,231	2,127	1,516	1,647	1,366	1,490	1,684	3,468	1,694	(835)	907	17,688	100.00%
	775863 Service & Sundry input to be allocated to lines 1-27	1,394	1,231	2,127	1,516	1,647	1,366	1,490	1,684	3,468	1,694	(835)	907	17,688	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Jasmine Lakes

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	62,174	35,989	(26,185)	-42.12%
2	603	Salaries & Wages - Officers, Exec.	0	2,719	2,719	-
3	604	Employee Pensions & Benefits	3,804	11,645	7,841	206.13%
4	610	Purchased Water	11,763	0	(11,763)	-100.00%
5	615	Purchased Power	12,086	17,670	5,584	46.20%
6	616	Fuel for Power Production	0	0	0	-
7	618	Chemicals	11,496	15,636	4,140	36.01%
8	620	Materials & Supplies	339	3,998	3,659	1079.37%
9	631	Contractual Services - Engineering	183	937	754	412.11%
10	632	Contractual Services - Accounting	1,966	1,227	(739)	-37.61%
11	633	Contractual Services - Legal	74	951	877	1185.63%
12	634	Contractual Services - Mgmt. Fees	102,888	34,884	(68,004)	-66.10%
13	635	Contractual Services - Testing	4,606	4,321	(285)	-6.19%
14	636	Contractual Services - Other	40,646	41,434	788	1.94%
15	641	Rental of Building/Real Prop.	0	2,488	2,488	-
16	642	Rental of Equipment	896	191	(705)	-78.70%
17	650	Transportation Expenses	6,202	23,736	17,534	282.71%
18	656	Insurance - Vehicle	0	1,626	1,626	-
19	657	Insurance - General Liability	0	6,469	6,469	-
20	658	Insurance - Workman's Comp.	0	970	970	-
21	659	Insurance - Other	0	2,133	2,133	-
22	660	Advertising Expense	0	83	83	-
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	0	0	0	-
25	670	Bad Debt Expense	4,701	12,016	7,315	155.60%
26	675	Miscellaneous Expense	5,180	76,020	70,840	1367.58%
27		TOTAL WATER O & M EXPENSES	<u>269,004</u>	<u>297,143</u>	<u>28,139</u>	<u>10.46%</u>
28		Total Customers (EOY)	1,567.0	1,617.0	50.0	3.19%
29		Consumer Price Index - U				<u>11.38%</u>
30		Growth Plus Inflation				<u>14.94%</u>

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl

Page: 1 of 1

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	
2	603	Salaries & Wages - Officers, Exec.	
3	604	Employee Pensions & Benefits	
4	610	Purchased Water	
5	615	Purchased Power	
6	616	Fuel for Power Production	
7	618	Chemicals	
8	620	Materials & Supplies	
9	631	Contractual Services - Engineering	
10	632	Contractual Services - Accounting	
11	633	Contractual Services - Legal	
12	634	Contractual Services - Mgmt. Fees	
13	635	Contractual Services - Testing	
14	636	Contractual Services - Other	
15	641	Rental of Building/Real Prop.	
16	642	Rental of Equipment	
17	650	Transportation Expenses	
18	656	Insurance - Vehicle	
19	657	Insurance - General Liability	
20	658	Insurance - Workman's Comp.	
21	659	Insurance - Other	
22	660	Advertising Expense	
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	
26	675	Miscellaneous Expense	

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Jasmine Lakes

Schedule: B-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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	62,174	35,262	(26,912)	-43.29%
2	703	Salaries & Wages - Officers, Exec.	0	2,074	2,074	-
3	704	Employee Pensions & Benefits	5,856	12,595	6,739	115.08%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	50,017	63,325	13,308	26.61%
6	715	Purchased Power	16,300	35,107	18,807	115.38%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	12,397	19,208	6,811	54.94%
9	720	Materials & Supplies	212	3,522	3,310	1561.41%
10	731	Contractual Services - Engineering	197	967	770	390.88%
11	732	Contractual Services - Accounting	1,966	1,208	(758)	-38.53%
12	733	Contractual Services - Legal	74	775	701	947.87%
13	734	Contractual Services - Mgmt. Fees	33,281	34,704	1,423	4.28%
14	735	Contractual Services - Testing	3,613	11,772	8,159	225.83%
15	736	Contractual Services - Other	31,465	55,931	24,466	77.75%
16	741	Rental of Building/Real Prop.	758	1,749	991	130.68%
17	742	Rental of Equipment	0	134	134	-
18	750	Transportation Expenses	7,838	23,867	16,029	204.51%
19	756	Insurance - Vehicle	0	1,617	1,617	-
20	757	Insurance - General Liability	0	6,436	6,436	-
21	758	Insurance - Workman's Comp.	0	965	965	-
22	759	Insurance - Other	0	2,122	2,122	-
23	760	Advertising Expense	139	9	(130)	-93.75%
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	3,058	5,419	2,361	77.20%
27	775	Miscellaneous Expense	0	81,443	81,443	-
28	TOTAL SEWER O & M EXPENSES		<u>229,345</u>	<u>400,211</u>	<u>170,866</u>	<u>74.50%</u>
29	Total Customers (EOY)		1,557.0	1,603.0	46.0	2.95%
30	Consumer Price Index - U					<u>11.38%</u>
31	Growth Plus Inflation					<u>14.68%</u>

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8 Supl

Page: 1 of 1

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	701	Salaries & Wages - Employees	
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	704	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	710	Purchased Sewage Treatment	
5	711	Sludge Removal Expense	New County requirements
6	715	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
7	716	Fuel for Power Production	
8	718	Chemicals	New chemical use
9	720	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is allocated based on customer count
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
11	732	Contractual Services - Accounting	
12	733	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
13	734	Contractual Services - Mgmt. Fees	
14	735	Contractual Services - Testing	Testing per regulations
15	736	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
16	741	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
17	742	Rental of Equipment	Prior owner did not allocate all admin costs to entities
18	750	Transportation Expenses	Prior owner did not allocate all admin costs to entities
19	756	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
20	757	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
21	758	Insurance - Workman's Comp.	Prior owner did not allocate all admin costs to entities
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities
23	760	Advertising Expense	
24	766	Reg. Comm. Exp. - Rate Case Amort.	
25	767	Reg. Comm. Exp. - Other	
26	770	Bad Debt Expense	Policy is to reserve 70% of aging > 90 days
27	775	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

Contractual Services**Florida Public Service Commission****Jasmine Lakes****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	41,993	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	26,701	Testing-Treat-Ops
3				
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	Aqua Services, Inc.	Management	41,699	Corporate services and sundry charges
12	23918Severn Trent	Oth-Cust Acct	8,172	Oth-Cust Acct
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Jasmine Lakes
 Docket No. 060121-WS
 Historical Test Year Ending December 31, 2007

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

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, Interrogs. & 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	Total			<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		
a	Amortization of Rate Case Expense:						
b	Total						
c							
d	Prior Unamortized Rate Case Expense	0	6.246%	0	6.214%	0	0
e	Subtotal Prior Cases	0		0		0	0
f							
g	Current rate Case Expense	1,364,000	6.246%	85,199	6.214%	84,762	
h	Total Projected Rate Case Expense	1,364,000		85,199		84,762	
i							
j	Amortization Period in Years:	4					
k	Annual Amortization	341,000		21,300		21,191	
l							
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

Jasmine Lakes
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	WATER:			
2		None		
3				
4				
5				
6				
7				
8				
9				
10		TOTAL WATER PROJECTS	0	
11				
12	SEWER:			
13		None		
14				
15				
16				
17				
18				
19				
20		TOTAL SEWER PROJECTS	0	

**Allocation of Expenses
Intercompany Expenses Per Books
Jasmine Lakes**

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.	3.99%	3.97%		7.95%	#Custs	559	556		1,114	14,011
3	604	704	Employee Pensions & Benefits	1.68%	2.33%		4.00%	#Custs	13,380	18,554		31,934	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	4.30%	4.28%		8.58%	#Custs	523	521		1,044	12,175
11	633	733	Contractual Services - Legal						0	0		0	
12	634	734	Contractual Services - Mgmt. Fees	4.15%	4.13%		8.27%	#Custs	34,350	34,176		68,527	828,223
13	635	735	Contractual Services - Testing						0	0		0	
14	636	736	Contractual Services - Other	4.15%	4.13%		8.27%	#Custs	16,592	16,508		33,100	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	4.15%	4.12%		8.27%	#Custs	24,598	24,473		49,071	593,365
18	656	756	Insurance - Vehicle	4.15%	4.13%		8.27%	#Custs	1,625	1,617		3,242	39,196
19	657	757	Insurance - General Liability	4.15%	4.13%		8.27%	#Custs	6,467	6,434		12,901	155,967
20	658	758	Insurance - Workman's Comp.	4.15%	4.13%		8.27%	#Custs	969	965		1,934	23,380
21	659	759	Insurance - Other	4.15%	4.13%		8.27%	#Custs	2,133	2,122		4,255	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
Jasmine Lakes**

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	(2) Acct. No.		(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated				(13) Gross Amounts
				Water	Sewer	Other			Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees	1.18%	0.83%		2.00%	#Custs	11,784	8,283		20,067	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	1.18%	0.83%		2.00%	#Custs	2,161	1,519		3,679	183,603
3	604	704	Employee Pensions & Benefits	1.18%	0.83%		2.00%	#Custs	(405)	(285)		(690)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	1.18%	0.83%		2.00%	#Custs	181	128		309	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	1.18%	0.83%		2.00%	#Custs	286	201		487	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	1.18%	0.83%		2.00%	#Custs	(6)	(4)		(10)	(503)
11	633	733	Contractual Services - Legal	1.18%	0.83%		2.00%	#Custs	586	412		998	49,793
12	634	734	Contractual Services - Mgmt. Fees	1.18%	0.83%		2.00%	#Custs	10	7		17	845
13	635	735	Contractual Services - Testing	1.18%	0.83%		2.00%	#Custs	21	15		36	1,820
14	636	736	Contractual Services - Other	1.18%	0.83%		2.00%	#Custs	3,780	2,657		6,437	321,204
15	641	741	Rental of Building/Real Prop.	1.18%	0.83%		2.00%	#Custs	2,488	1,749		4,236	211,386
16	642	742	Rental of Equipment	1.18%	0.83%		2.00%	#Custs	191	134		325	16,221
17	650	750	Transportation Expenses	1.18%	0.83%		2.00%	#Custs	(862)	(606)		(1,469)	(73,289)
18	656	756	Insurance - Vehicle	1.17%	0.82%		1.99%	#Custs	0	0		1	42
19	657	757	Insurance - General Liability	1.18%	0.83%		2.01%	#Custs	2	1		3	166
20	658	758	Insurance - Workman's Comp.	1.17%	0.82%		2.00%	#Custs	0	0		0	25
21	659	759	Insurance - Other	1.17%	0.82%		2.00%	#Custs	1	0		1	55
22	660	760	Advertising Expense	1.18%	0.83%		2.00%	#Custs	12	9		21	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	1.18%	0.83%		2.00%	#Custs	(159)	(112)		(270)	(13,483)
26	675	775	Miscellaneous Expense	1.11%	0.78%		1.89%	#Custs	5,092	3,580		8,672	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Jasmine Lakes
 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) - (5) Historical Test Year 2007				(6) - (8) Pro Forma Adjustments		
		(2) 2007 Expense	(3) Utility Adjustments	(4) Adjusted Expense	(5) Used & Useful %	(6) Expense	(7) Depreciation Expense	(8) U & U Expense
1	INTANGIBLE PLANT							
2	301.1 Organization	347	0	347	100.00%	347	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	66	66	100.00%	66	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0	0
10	307.2 Wells & Springs	3,938	(1,696)	2,242	100.00%	2,242	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	777	(588)	189	100.00%	189	0	0
13	310.2 Power Generation Equipment	7,405	0	7,405	100.00%	7,405	0	0
14	311.2 Pumping Equipment	2,334	(905)	1,429	100.00%	1,429	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	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	522	(312)	209	100.00%	209	0	0
19	311.3 Pumping Equipment	1,150	0	1,150	100.00%	1,150	0	0
20	320.3 Water Treatment Equipment	8,868	(5,428)	3,440	100.00%	3,440	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	1,464	0	1,464	100.00%	1,464	0	0
26	330.4 Distr. Reservoirs & Standpipes	3,658	(3,324)	335	100.00%	335	0	0
27	331.4 Transm. & Distribution Mains	10,424	(2,179)	8,246	100.00%	8,246	0	0
28	333.4 Services	1,036	0	1,036	100.00%	1,036	0	0
29	334.4 Meters & Meter Installations	5,998	0	5,998	100.00%	5,998	5,086	5,086
30	335.4 Hydrants	639	0	639	100.00%	639	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	0
32	339.4 Other Plant & Misc. Equipment	51	0	51	100.00%	51	0	0
33	GENERAL PLANT							
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5 Structures & Improvements	33,410	(33,181)	229	100.00%	229	0	0
36	340.5 Office Furniture & Equipment	657	0	657	100.00%	657	0	0
37	340.51 Computer Equipment	0	13,319	13,319	100.00%	13,319	2,015	2,015
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	687	0	687	100.00%	687	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0
42	345.5 Power Operated Equipment	0	199	199	100.00%	199	0	0
43	346.5 Communication Equipment	942	0	942	100.00%	942	0	0
44	347.5 Miscellaneous Equipment	134	0	134	100.00%	134	0	0
45	348.5 Other Tangible Plant	6,588	0	6,588	100.00%	6,588	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	91,028	(34,029)	56,999		56,999	7,101	7,101
48	Composite U&U Rate				100.00%			
49	(LESS) AMORTIZATION OF CIAC	(7,486)	(32,204)	(39,690)		(39,690)	0	0
50								
51	NET DEPRECIATION EXPENSE	83,542	(66,233)	17,310		17,310	7,101	7,101

Net Depreciation Expense - Sewer

Florida Public Service Commission

Jasmine Lakes

Schedule: B-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical [X] Projected []

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

Line No.	Account No. and Name	Historical Test Year 2007					Pro Forma Adjustments		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful %	Expense	Depreciation Expense	U & U Expense	
1	INTANGIBLE PLANT								
2	351.1 Organization	352	0	352	100.00%	352	0	0	
3	352.1 Franchises	0	0	0	100.00%	0	0	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	0	
7	354.2 Structures & Improvements	55	(3)	52	100.00%	52	0	0	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0	
9	360.2 Collection Sewers - Force	11,466	12	11,477	100.00%	11,477	0	0	
10	361.2 Collection Sewers - Gravity	10,405	22	10,428	100.00%	10,428	0	0	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	0	
12	363.2 Services to Customers	0	0	0	100.00%	0	0	0	
13	364.2 Flow Measuring Devices	264	264	528	100.00%	528	0	0	
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
16	SYSTEM PUMPING PLANT								
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	0	
18	354.3 Structures & Improvements	26	0	26	100.00%	26	0	0	
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	0	
20	370.3 Receiving Wells	0	137	137	100.00%	137	0	0	
21	371.3 Pumping Equipment	7,617	5,091	12,708	100.00%	12,708	0	0	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
23	TREATMENT AND DISPOSAL PLANT								
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	0	
25	354.4 Structures & Improvements	422	205	627	100.00%	627	6,250	6,250	
26	355.4 Power Generation Equipment	47	0	47	100.00%	47	0	0	
27	380.4 Treatment & Disposal Equipment	42,549	(9,012)	33,537	100.00%	33,537	0	0	
28	381.4 Plant Sewers	0	0	0	100.00%	0	0	0	
29	382.4 Outfall Sewer Lines	6	0	6	100.00%	6	0	0	
30	389.4 Other Plant & Misc. Equipment	5,063	(4)	5,059	100.00%	5,059	0	0	
31	RECLAIMED WATER TREATMENT PLANT								
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	0	
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	0	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	0	
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	0	
39	389.5 Other Plant & Misc. Equipment	27	0	27	100.00%	27	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6 Franchises	0	0	0	100.00%	0	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0	
47	371.6 Pumping Equipment	25	0	25	100.00%	25	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
50	GENERAL PLANT								
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	0	
52	354.7 Structures & Improvements	4,671	25,973	30,643	100.00%	30,643	0	0	
53	390.7 Office Furniture & Equipment	413	149	561	100.00%	561	0	0	
54	390.71 Computer Equipment	0	13,251	13,251	100.00%	13,251	2,005	2,005	
55	391.7 Transportation Equipment	6,297	(1)	6,296	100.00%	6,296	0	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	0	
57	393.7 Tools, Shop & Garage Equipment	281	0	281	100.00%	281	0	0	
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	0	
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	0	
60	396.7 Communication Equipment	231	0	231	100.00%	231	0	0	
61	397.7 Miscellaneous Equipment	47	0	47	100.00%	47	0	0	
62	398.7 Other Tangible Plant	2,739	0	2,739	100.00%	2,739	0	0	
63	TOTAL DEPRECIATION EXPENSE	93,001	36,083	129,083		129,083	8,255	8,255	
64	Composite U&U Rate				100.00%				
65	(LESS) AMORTIZATION OF CIAC	(3,297)	(3,073)	(6,370)		(6,370)	0	0	
66	NET DEPRECIATION EXPENSE	89,704	33,009	122,713		122,713	8,255	8,255	

Taxes Other Than Income

Florida Public Service Commission

Jasmine Lakes

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 1.38%	(5) Other	(6) Total
Water						
1	Test Year Per Books	19,515	(3,291)	25,174		41,398
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	1,082				1,082
5	Payroll & Property Tax Adjustments		7,229	(8,922)		(1,693)
6	Non-U&U Adjustment @ 0.00%			0		0
7	Total Test Year Adjustments	1,082	7,229	(8,922)	0	(611)
8	Adjusted Test Year	20,597	3,938	16,252	0	40,787
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		421			421
12	2007 Plant in Service Additions			(11,816)		(11,816)
13	Pro Forma Plant in Service Additions			5,573		5,573
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	421	(6,243)	0	(5,822)
16	Adjusted Pro Forma	20,597	4,360	10,008	0	34,965
17						
18	RAFTs Assoc. with Revenue Increase	3,233				3,233
19						
20	Total Pro Forma	23,830	4,360	10,008	0	38,198
Sewer						
21	Test Year Per Books	16,813	(3,314)	0		13,500
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(133)				(133)
25	Payroll & Property Tax Adjustments		9,269	8,922		18,191
26	Non-U&U Adjustment @ 0.00%			0		0
27	Total Test Year Adjustments	(133)	9,269	8,922	0	18,058
28	Adjusted Test Year	16,681	5,955	8,922	0	31,558
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		434			434
32	2007 Plant in Service Additions			17,883		17,883
33	Pro Forma Plant in Service Additions			6,909		6,909
34	Non-U&U Adjustment @ 0.00%			0		0
35	Total Pro Forma Adjustments	0	434	24,792	0	25,226
36	Adjusted Pro Forma	16,681	6,389	33,714	0	56,783
37						
38	RAFTs Assoc. with Revenue Increase	28,780				28,780
39						
40	Total Pro Forma	45,461	6,389	33,714	0	85,563

Recap Schedules: B-1, B-2

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

**Jasmine Lakes
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
Schedule of Interest in Tax Expense Calculation	C-3	77
Book/Tax Difference	C-4	79
Deferred Income Tax Expense	C-5	80
Accumulated Deferred Income Taxes	C-6	81
Investment Tax Credit	C-7	84
Parent Debt Information	C-8	88
Income Tax Returns	C-9	89
Miscellaneous Tax Information	C-10	90



Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Jasmine Lakes
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.

Line No.	(1) Description	(2) Year End Per Books	(3) Utility Adjustments	(4) Year End Adjusted	(5) Pro Forma Adjustments	(6) Pro Forma	Supporting Schedules
Water							
1	Current Tax Expense	31,739	5,171	36,910	(16,187)	20,723	C-2
2	Deferred Income Tax Expense	0	(3,224)	(3,224)	0	(3,224)	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	31,739	1,947	33,687	(16,187)	17,499	
Sewer							
7	Current Tax Expense	(19,812)	(55,111)	(74,923)	(38,243)	(113,165)	C-2
8	Deferred Income Tax Expense	0	(12,775)	(12,775)	0	(12,775)	C-5
9	ITC Realized This Year	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	Total Income Tax Expense	(19,812)	(67,886)	(87,697)	(38,243)	(125,940)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Jasmine Lakes
 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) - (6) Water				(7) - (12) Sewer						
		Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	82,280	20,182	102,461	(34,253)	68,208	(51,359)	(132,440)	(183,799)	(89,881)	(273,681)	B-1, B-2
2	Less: Interest Charges	0	(15,133)	(15,133)	(7,710)	(22,843)	0	(43,543)	(43,543)	(9,258)	(52,801)	C-3
3												
4	Taxable Income	82,280	5,048	87,328	(41,963)	45,365	(51,359)	(175,984)	(227,343)	(99,139)	(326,482)	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	(8,357)	(8,357)	0	(8,357)	-	(33,117)	(33,117)	0	(33,117)	C-5
9	Total Schedule M Adjustments	0	(8,357)	(8,357)	0	(8,357)	0	(33,117)	(33,117)	0	(33,117)	
10												
11	Taxable Income Before State Taxes	82,280	13,405	95,685	(41,963)	53,721	(51,359)	(142,867)	(194,226)	(99,139)	(293,365)	
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	4,525	737	5,263	(2,308)	2,955	(2,825)	(7,858)	(10,682)	(5,453)	(16,135)	
15												
16	Federal Taxable Income	77,754	12,668	90,422	(39,655)	50,767	(48,534)	(135,009)	(183,543)	(93,686)	(277,230)	
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	27,214	4,434	31,648	(13,879)	17,768	(16,987)	(47,253)	(64,240)	(32,790)	(97,030)	
20												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	C-7
22												
23	Current Federal Income Taxes	27,214	4,434	31,648	(13,879)	17,768	(16,987)	(47,253)	(64,240)	(32,790)	(97,030)	
24												
25	Summary:											
26	Current State Income Tax	4,525	737	5,263	(2,308)	2,955	(2,825)	(7,858)	(10,682)	(5,453)	(16,135)	
27	Current Federal Income Tax	27,214	4,434	31,648	(13,879)	17,768	(16,987)	(47,253)	(64,240)	(32,790)	(97,030)	
28												
29	Total Current Income Tax Expense (To C-1)	31,739	5,171	36,910	(16,187)	20,723	(19,812)	(55,111)	(74,923)	(38,243)	(113,165)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Jasmine Lakes
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) Water			(4)	(5) Sewer			(8) Supporting Schedules
		(3) 2007 Per Books	(3) 2007 Adjustments	(3) 2007 Adjusted		(6) 2007 Per Books	(6) 2007 Adjustments	(6) 2007 Adjusted	
1	Interest on Long-Term Debt	0	13,187	13,187	Note*	0	41,607	41,607	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	1,946	1,946		0	1,936	1,936	
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	15,133	15,133		0	43,543	43,543	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)										
	Water					Sewer				
	Balances From Sch. D-1	Amount	Ratio	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	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)	764,808	2,215,566
Weighted Cost of Long Term Debt (D-1)	1.72% 13,187	1.88% 41,607
Weighted Cost of Short Term Debt (D-1)	0.00% 0	0.00% 0
Adjusted Interest on Debt	13,187	41,607

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Jasmine Lakes
 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)			(5) (6) (7)			(8) Supporting Schedules
		Water			Sewer			
		2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	2007 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
1	Interest on Long-Term Debt	13,187	7,710	20,897	41,607	9,258	50,865	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	1,946	0	1,946	1,936	0	1,936	
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>15,133</u>	<u>7,710</u>	<u>22,843</u>	<u>43,543</u>	<u>9,258</u>	<u>52,801</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)		1,165,636		2,696,866
Weighted Cost of Long Term Debt (D-1)	1.79%	20,897	1.89%	50,865
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>20,897</u>		<u>50,865</u>

Book/Tax Differences - Permanent

Florida Public Service Commission

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-4

Page: 1 of 1

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

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

Schedule: C-5
 Page: 1 of 1
 Preparer: W Jerdon

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

Line No.	Description	(1)	(2)		(3)	(4)	(5)		(6)	(7)	(8)
			Water				Sewer				Supporting Schedules
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted				
1	Timing Differences (Tax Expense										
2	Higher (Lower) than Book Expense):										
3	Tax Depreciation & Amortization	83,542	(73,833)	9,709	89,704	2,890	92,594				
4	Book Depreciation & Amortization	83,542	(66,233)	17,310	89,704	33,009	122,713			B-13,14	
5											
6	Depreciation Difference	0	(7,600)	(7,600)	0	(30,120)	(30,120)				
7											
8	Other Timing Differences (Itemize):										
9	Bad Debt	0	(756)	(756)	0	(2,997)	(2,997)				
10	All Other	0	0	0	0	0	0				
11											
12	Total Timing Differences (To C-2)	0	(8,357)	(8,357)	0	(33,117)	(33,117)				
13											
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%				
15	State Deferred Taxes	0	(460)	(460)	0	(1,821)	(1,821)				
16											
17	Timing Differences for Federal Taxes	0	(7,897)	(7,897)	0	(31,296)	(31,296)				
18											
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%				
20	Federal Deferred Taxes	0	(2,764)	(2,764)	0	(10,953)	(10,953)				
21											
22	Total Deferred Taxes (to C-1)	0	(3,224)	(3,224)	0	(12,775)	(12,775)				

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Jasmine Lakes

Schedule: C-6

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jordon

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	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
WATER										
1	2003	(315)	46,795	46,480				(315)	46,795	46,480
2	2004	134,978	(367)	134,611				134,978	(367)	134,611
3	2005	138,561	157,501	296,062				138,561	157,501	296,062
4	2006	6,922	41,485	48,407				6,922	41,485	48,407
5	2007	6,461	38,721	45,182				6,461	38,721	45,182
SEWER										
6	2003	(109)	20,184	20,075				(109)	20,184	20,075
7	2004	46,900	(128)	46,772				46,900	(128)	46,772
8	2005	48,145	54,726	102,871				48,145	54,726	102,871
9	2006	3,800	22,775	26,575				3,800	22,775	26,575
10	2007	1,972	11,820	13,792				1,972	11,820	13,792

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Jasmine Lakes

Schedule: C-6

Docket No. 080121-WS

Page: 2 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.

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28306 Deferred State Tax Liability		(4) Ending Balance
			Current Year Change		
WATER					
1	2003	0	(315)		(315)
2	2004	(315)	135,293		134,978
3	2005	134,978	3,583		138,561
4	2006	138,561	(131,639)		6,922
5	2007	6,922	(461)		6,461
SEWER					
6	2003	0	(109)		(109)
7	2004	(109)	47,009		46,900
8	2005	46,900	1,245		48,145
9	2006	48,145	(44,345)		3,800
10	2007	3,800	(1,828)		1,972

Accumulated Deferred Income Taxes - Federal**Florida Public Service Commission****Jasmine Lakes**

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		
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	46,795	46,795
2	2004	46,795	(47,162)	(367)
3	2005	(367)	157,868	157,501
4	2006	157,501	(116,016)	41,485
5	2007	41,485	(2,764)	38,721
SEWER				
6	2003	0	20,184	20,184
7	2004	20,184	(20,311)	(128)
8	2005	(128)	54,854	54,726
9	2006	54,726	(31,951)	22,775
10	2007	22,775	(10,955)	11,820

Investment Tax Credits - Analysis

Florida Public Service Commission

Jasmine Lakes

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) Beginning Year Balance	(3) (4) (5) (6) 3% ITC				(7) Ending Balance	(8)	(9) (10) (11) (12) 4% ITC				(13) Ending Balance
		Amount Realized		Amortization				Amount Realized		Amortization		
		Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	
1	NONE						NONE					

Investment Tax Credits - Analysis

Florida Public Service Commission

Jasmine Lakes

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.

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

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

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

Jasmine Lakes

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

Jasmine Lakes

Schedule: C-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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****Jasmine Lakes**

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****Jasmine Lakes**

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 |

Jasmine Lakes
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

Schedule of Requested Cost of Capital

13 Month Average balance

Jasmine Lakes

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		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To 2007	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
1	Long-Term Debt	258,418	33.79%	5.10%	1.72%	13,187	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	427,155	55.85%	10.25%	5.72%	43,772	D-2
5	Customer Deposits	32,441	4.24%	6.00%	0.25%	1,946	D-2
6	Accumulated Deferred Income Taxes	46,795	6.12%	0.00%	0.00%	0	D-2
7	Total	<u>764,808</u>	<u>100.00%</u>		<u>7.70%</u>	<u>58,905</u>	
SEWER							
8	Long-Term Debt	815,356	36.80%	5.10%	1.88%	41,607	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	1,347,752	60.83%	10.25%	6.23%	138,109	D-2
12	Customer Deposits	32,275	1.46%	6.00%	0.09%	1,936	D-2
13	Accumulated Deferred Income Taxes	20,184	0.91%	0.00%	0.00%	0	D-2
14	Total	<u>2,215,566</u>	<u>100.00%</u>		<u>8.20%</u>	<u>181,652</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Jasmine Lakes**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.

Line No.	(1) Class of Capital	(2) Reconciled To Pro Forma Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
WATER							
1	Long-Term Debt	409,505	35.13%	5.10%	1.79%	20,897	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	676,895	58.07%	10.25%	5.95%	69,364	D-2
5	Customer Deposits	32,441	2.78%	6.00%	0.17%	1,946	D-2
6	Accumulated Deferred Income Taxes	46,795	4.01%	0.00%	0.00%	0	D-2
7	Total	<u>1,165,636</u>	<u>100.00%</u>		<u>7.91%</u>	<u>92,207</u>	
SEWER							
8	Long-Term Debt	996,776	36.96%	5.10%	1.89%	50,865	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	1,647,632	61.09%	10.25%	6.26%	168,839	D-2
12	Customer Deposits	32,275	1.20%	6.00%	0.07%	1,936	D-2
13	Accumulated Deferred Income Taxes	20,184	0.75%	0.00%	0.00%	0	D-2
14	Total	<u>2,696,866</u>	<u>100.00%</u>		<u>8.22%</u>	<u>221,640</u>	

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Jasmine Lakes

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Class of Capital	Balance 12/31/2006	Balance 12/31/2007	13 Mo Average†	Reconciliation Adjustments Pro rata *	Reconciled To 2007 Rate Base	Reconciled To Pro Forma Rate Base	Supporting Schedules
Water								
1	Long-Term Debt	222,363	269,965	258,418		258,418	409,505	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	367,557	446,241	427,155		427,155	676,895	
5	Customer Deposits	29,284	35,694	32,441		32,441	32,441	D-7
6	Accumulated Deferred Income Taxes	48,407	45,182	46,795		46,795	46,795	C-6
7	Total	667,611	797,082	764,808	0	764,808	1,165,636	A-1
Sewer								
8	Long-Term Debt	736,053	869,226	815,356		815,356	996,776	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	1,216,667	1,436,798	1,347,752		1,347,752	1,647,632	
12	Customer Deposits	29,134	35,511	32,275		32,275	32,275	D-7
13	Accumulated Deferred Income Taxes	26,575	13,792	20,184		20,184	20,184	C-6
14	Total	2,008,429	2,355,327	2,215,566	0	2,215,566	2,696,866	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

Cost of Short-Term Debt

Florida Public Service Commission

Jasmine Lakes
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: D-4
 Page: 1 of 1
 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

Jasmine Lakes

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

Jasmine Lakes
 Docket No. 080121-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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Years of Life, Coupon Rate	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))
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	2007 12 Month Total			26,136,124	-	-	-	-	-	1,333,702	1,333,702	5.10%
19												
20	13 Month Average (from A-19)			22,517,338	-	-	-	-	-	-	-	-

* 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

Jasmine Lakes
 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

Schedule of Customer Deposits

Florida Public Service Commission

Jasmine Lakes
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	56,118	2,300	0	58,418
2	Jan-07	58,418	1,210	0	59,628
3	Feb-07	59,628	1,210	0	60,838
4	Mar-07	60,838	1,650	0	62,488
5	Apr-07	62,488	955	0	63,443
6	May-07	63,443	565	0	64,008
7	Jun-07	64,008	550	(565)	63,993
8	Jul-07	63,993	870	0	64,863
9	Aug-07	64,863	1,430	0	66,293
10	Sep-07	66,293	911	0	67,204
11	Oct-07	67,204	1,540	0	68,744
12	Nov-07	68,744	1,431	0	70,175
13	Dec-07	70,175	1,030	0	71,205
14	Average				<u>64,715</u>
15					
16			Water Allocated at	50%	<u>32,441</u>
17			Sewer Allocated at	50%	<u>32,275</u>
18					

**Jasmine Lakes
RATES SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Water	E-1w	105
Rate Schedule - Sewer	E-1s	106
Revenues at Present & Proposed Rates - Water	E-2w	107
Revenues at Present & Proposed Rates - Sewer	E-2s	111
Customer Monthly Billing Schedules	E-3	115
Miscellaneous Service Charges	E-4	116
Miscellaneous Service Charge Revenue	E-5	118
Public Fire Hydrants Schedule	E-6	119
Private Fire Protection Service	E-7	120
Contracts and Agreements	E-8	121
Tax or Franchise Fee	E-9	122
Service Availability Charges	E-10	123
Guaranteed Revenues Received	E-11	124
Class A Utility Cost of Service Study	E-12	125
Billing Analysis	E-14	126

Rate Schedule - Water

Florida Public Service Commission

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: T Rendell

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"	9.30	10.73	9.30	8.80	9.30	21.92
3	3/4"	-	-	-	-	-	32.89
4	1"	23.29	22.89	23.29	22.04	23.29	54.81
5	1-1/2"	46.54	45.74	46.54	44.04	46.54	109.62
6	2"	74.47	73.19	74.47	70.47	74.47	175.39
7	3"	148.93	146.37	148.93	140.93	148.93	350.79
8	4"	232.74	228.74	232.74	220.24	232.74	548.10
9	6"	465.46	457.47	465.46	440.46	465.46	1,096.21
10	8"	744.73	731.94	744.73	704.73	744.73	1,753.93
11	10"	-	-	-	-	-	2,521.28
12	Gallonage						
13	Block 1, 0-5,000	3.18	3.13	3.18	3.01	3.18	3.80
14	Block 2, 5,000-10,000	3.18	3.13	3.18	3.01	3.18	4.76
15	Block 3, >10,000	3.18	3.13	3.18	3.01	3.18	4.76
16							
17	Commercial						
18	5/8" X 3/4"	9.30	10.73	9.30	8.80	9.30	21.92
19	3/4"	-	-	-	-	-	32.89
20	1"	23.29	22.89	23.29	22.04	23.29	54.81
21	1-1/2"	46.54	45.74	46.54	44.04	46.54	109.62
22	2"	74.47	73.19	74.47	70.47	74.47	175.39
23	3"	148.93	146.37	148.93	140.93	148.93	350.79
24	4"	232.74	228.74	232.74	220.24	232.74	548.10
25	6"	465.46	457.47	465.46	440.46	465.46	1,096.21
26	8"	744.73	731.94	744.73	704.73	744.73	1,753.93
27	10"	-	-	-	-	-	2,521.28
28	Gallonage charge	3.18	3.13	3.18	3.01	3.18	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	-	10.73	-	8.80	9.30	21.92
34	3/4"	-	-	-	-	-	32.89
35	1"	-	22.89	-	22.04	23.29	54.81
36	1-1/2"	-	45.74	-	44.04	46.54	109.62
37	2"	-	73.19	-	70.47	74.47	175.39
38	3"	-	146.37	-	140.93	148.93	350.79
39	4"	-	228.74	-	220.24	232.74	548.10
40	6"	-	457.47	-	440.46	465.46	1,096.21
41	8"	-	731.94	-	704.73	744.73	1,753.93
42	10"	-	-	-	-	-	2,521.28
43	Gallonage charge	-	3.13	-	3.01	3.18	3.80
44							
45	Fire Protection						
46	2"	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	29.23
48	4"	73.39	76.24	73.39	69.45	73.39	45.68
49	6"	146.79	152.51	146.79	138.90	146.79	91.35
50	8"	234.85	243.99	234.85	222.23	234.85	146.16
51	10"	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 1

Preparer: T Rendell

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	10.91	13.80	10.91	24.39	24.39	45.26
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	2.74	3.47	2.74	6.13	6.13	8.73
14							
15							
16	Commercial						
17	5/8" X 3/4"	10.91	13.80	10.91	24.39	24.39	45.26
18	3/4"	-	-	-	-	-	67.89
19	1"	27.22	34.44	27.22	60.85	60.85	113.14
20	1-1/2"	54.46	68.89	54.46	121.75	121.75	226.29
21	2"	87.15	110.24	87.15	194.83	194.83	362.06
22	3"	174.27	220.45	174.27	389.59	389.59	724.12
23	4"	272.29	344.44	272.29	608.72	608.72	1,131.44
24	6"	544.63	688.95	544.63	1,217.55	1,217.55	2,262.89
25	8"	871.37	1,102.27	871.37	1,947.99	1,947.99	3,620.62
26	10"	-	-	-	-	-	5,204.65
27	Gallage charge	3.31	4.18	3.31	7.40	7.40	10.48
28							
29	Multi-Family						
30	5/8" X 3/4"	-	13.80	-	24.39	24.39	45.26
31	3/4"	-	-	-	-	-	67.89
32	1"	-	34.44	-	60.85	60.85	113.14
33	1-1/2"	-	68.89	-	121.75	121.75	226.29
34	2"	-	110.24	-	194.83	194.83	362.06
35	3"	-	220.45	-	389.59	389.59	724.12
36	4"	-	344.44	-	608.72	608.72	1,131.44
37	6"	-	688.95	-	1,217.55	1,217.55	2,262.89
38	8"	-	1,102.27	-	1,947.99	1,947.99	3,620.62
39	10"	-	-	-	-	-	5,204.65
40	Gallage charge	-	4.18	-	7.40	7.40	10.48
41							
42	Flat Rate						
43	Resid'l Wastewater Only (RWO)	-	-	-	-	-	112.65
44	Cmrl. Wastewater Only	-	-	-	-	-	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-2w

Page: 1 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) 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"	16,248	84,840	9.30	151,106	9.30	NA	21.92	356,156
3	3/4"	0	0	-	0	-	NA	32.89	0
4	1"	24	215	23.29	559	23.29	NA	54.81	1,315
5	1-1/2"	0	0	-	0	46.54	NA	109.62	0
6	2"	0	0	-	0	74.47	NA	175.39	0
7	3"	0	0	-	0	148.93	NA	350.79	0
8	4"	0	0	-	0	232.74	NA	548.10	0
9	Gallage								
10	Block 1, 0-5,000		53,728	3.18	170,856	3.18	53,728	3.80	204,167
11	Block 2, 5,000-10,000		16,928	3.18	53,830	3.18	15,084	4.76	71,802
12	Block 3, >10,000		14,399	3.18	45,790	3.18	12,831	4.76	61,078
13	Total Residential	<u>16,272</u>	<u>85,055</u>		<u>422,141</u>		<u>81,644</u>		<u>694,519</u>
14	Average Bill				25.94				42.68
15									
16	Commercial								
17	5/8" X 3/4"	192	1,983	9.30	1,786	9.30	NA	21.92	4,209
18	3/4"	0	0	-	0	-	NA	32.89	0
19	1"	24	1,910	23.29	559	23.29	NA	54.81	1,315
20	1-1/2"	36	953	46.54	1,675	46.54	NA	109.62	3,946
21	2"	24	555	74.47	1,787	74.47	NA	175.39	4,209
22	3"	12	1,806	148.93	1,787	148.93	NA	350.79	4,209
23	4"	0	0	-	0	232.74	NA	548.10	0
24	8"	0	0	-	0	744.73	NA	1,753.93	0
25	Gallage		7,207	3.18	22,919	3.18	7,207	3.80	27,387
26									
27									
28	Total Commercial	<u>288</u>	<u>7,207</u>		<u>30,513</u>		<u>7,207</u>		<u>45,277</u>
29	Average Bill				105.95				157.21
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	-	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	Gallage		0	-	0	-	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	9.98	0
48	3"	0	NA	-	0	-	NA	19.97	0
49	4"	0	NA	-	0	73.39	NA	31.20	0
50	6"	0	NA	-	0	146.79	NA	62.40	0
51	8"	0	NA	-	0	234.85	NA	99.83	0
52	10"	0	NA	-	0	-	NA	143.51	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>452,655</u>				<u>739,795</u>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				5,046				16,100
63	Total Revenue				<u>457,701</u>				<u>755,895</u>
64	Booked Revenue				<u>433,663</u>				<u>755,895</u>
65	Difference				24,038	5.5%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jasmine Lakes
 Docket No. 080121-WS
 Schedule Period: 1/1/07 - 4/30/07 (pre-Interim Rates)
 Water 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"	5,591	27,415	9.30	51,996
3	3/4"	0	0	-	0
4	1"	8	58	23.29	186
5	1-1/2"	0	0	46.54	0
6	2"	0	0	74.47	0
7	3"	0	0	148.93	0
8	4"	0	0	232.74	0
9	Gallorage				
10	Block 1		18,484	3.18	58,778
11	Block 2		5,355	3.18	17,028
12	Block 3		3,635	3.18	11,559
13	Total Residential	<u>5,599</u>	<u>27,473</u>		<u>139,547</u>
14	Average Bill				<u>24.92</u>
15					
16	Commercial				
17	5/8" X 3/4"	66	748	9.30	614
18	3/4"	0	0	-	0
19	1"	8	638	23.29	186
20	1-1/2"	12	402	46.54	558
21	2"	8	197	74.47	596
22	3"	4	710	148.93	596
23	4"	0	0	232.74	0
24	8"	0	0	744.73	0
25	Gallorage		2,694	3.18	8,567
26					
27					
28	Total Commercial	<u>98</u>	<u>2,694</u>		<u>11,117</u>
29	Average Bill				<u>113.44</u>
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	-	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
41					
42					
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	-	0
48	2"	0	NA	-	0
49	3"	0	NA	73.39	0
50	4"	0	NA	146.79	0
51	6"	0	NA	234.85	0
52	8"	0	NA	-	0
53					
54					
55					
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>
57	Average Bill				-
58					
59	Subtotal				<u>150,664</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jasmine Lakes

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"	5,132	28,211	9.30	47,728	10.73	55,066	7,339
3	3/4"	0	0	-	0	-	0	0
4	1"	8	80	23.29	186	22.89	183	(3)
5	1-1/2"	0	0	46.54	0	45.74	0	0
6	2"	0	0	74.47	0	73.19	0	0
7	3"	0	0	148.93	0	146.37	0	0
8	4"	0	0	232.74	0	228.74	0	0
9	Gallonge							
10	Block 1		17,244	3.18	54,836	3.13	53,974	(862)
11	Block 2		5,901	3.18	18,764	3.13	18,469	(295)
12	Block 3		5,146	3.18	16,363	3.13	16,106	(257)
13	Total Residential	<u>5,140</u>	<u>28,290</u>		<u>137,877</u>		<u>143,798</u>	<u>5,921</u>
14	Average Bill				<u>26.82</u>		<u>27.98</u>	
15								
16	Commercial							
17	5/8" X 3/4"	67	667	9.30	623	10.73	719	96
18	3/4"	0	0	-	0	-	0	0
19	1"	8	657	23.29	186	22.89	183	(3)
20	1-1/2"	12	317	46.54	558	45.74	549	(10)
21	2"	8	212	74.47	596	73.19	586	(10)
22	3"	4	649	148.93	596	146.37	585	(10)
23	4"	0	0	232.74	0	228.74	0	0
24	8"	0	0	744.73	0	731.94	0	0
25	Gallonge		2,501	3.18	7,953	3.13	7,828	(125)
26								
27								
28	Total Commercial	<u>99</u>	<u>2,501</u>		<u>10,513</u>		<u>10,450</u>	<u>(63)</u>
29	Average Bill				<u>106.19</u>		<u>105.56</u>	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	-	0	10.73	0	0
33	3/4"	0	0	-	0	-	0	0
34	1"	0	0	-	0	22.89	0	0
35	1-1/2"	0	0	-	0	45.74	0	0
36	2"	0	0	-	0	73.19	0	0
37	3"	0	0	-	0	146.37	0	0
38	4"	0	0	-	0	228.74	0	0
39								
40	Gallonge		0	-	0	3.13	0	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	1"	0	NA	-	0	-	0	0
48	2"	0	NA	-	0	-	0	0
49	3"	0	NA	73.39	0	76.24	0	0
50	4"	0	NA	146.79	0	152.51	0	0
51	6"	0	NA	234.85	0	243.99	0	0
52	8"	0	NA	-	0	-	0	0
53								
54								
55								
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>0</u>	<u>0</u>
57	Average Bill				-		-	
58								
59	Subtotal				<u>148,390</u>		<u>154,248</u>	<u>5,859</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jasmine Lakes
 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"	5,525	29,215	9.30	51,383
3	3/4"	0	0	-	0
4	1"	8	77	23.29	186
5	1-1/2"	0	0	46.54	0
6	2"	0	0	74.47	0
7	3"	0	0	148.93	0
8	4"	0	0	232.74	0
9	Gallorage				
10	Block 1		18,001	3.18	57,242
11	Block 2		5,673	3.18	18,039
12	Block 3		5,619	3.18	17,868
13	Total Residential	<u>5,533</u>	<u>29,292</u>		<u>144,717</u>
14	Average Bill				<u>26.16</u>
15					
16	Commerical				
17	5/8" X 3/4"	59	568	9.30	549
18	3/4"	0	0	-	0
19	1"	8	616	23.29	186
20	1-1/2"	12	235	46.54	558
21	2"	8	147	74.47	596
22	3"	4	447	148.93	596
23	4"	0	0	232.74	0
24	8"	0	0	744.73	0
25	Gallorage		2,012	3.18	6,399
26					
27					
28	Total Commercial	<u>91</u>	<u>2,012</u>		<u>8,884</u>
29	Average Bill				<u>97.62</u>
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	-	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
41					
42					
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	-	0
48	2"	0	NA	-	0
49	3"	0	NA	73.39	0
50	4"	0	NA	146.79	0
51	6"	0	NA	234.85	0
52	8"	0	NA	-	0
53					
54					
55					
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>
57	Average Bill				-
58					
59	Subtotal				<u>153,601</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jasmine Lakes

Schedule: E-2s

Docket No. 080121-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"	15,984	87,163	10.91	174,385	10.91		45.26	723,436
3	3/4"	0	0	-	0	10.91		45.26	0
4	1"	0	0	-	0	10.91		45.26	0
5	1-1/2"	0	0	-	0	10.91		45.26	0
6	2"	0	0	-	0	10.91		45.26	0
7	3"	0	0	-	0	10.91		45.26	0
8	4"	0	0	-	0	10.91		45.26	0
9	Gallorage cap (gallons)		6,000				6,000		
10	Capped Usage	-	64,768	2.74	177,465	2.74	64,768	8.73	565,426
11	Usage Above Cap	-	22,395				22,395		
12									
13	Total Residential	<u>15,984</u>	<u>87,163</u>		<u>351,850</u>		<u>87,163</u>		<u>1,288,862</u>
14	Average Bill				<u>22.01</u>				<u>80.63</u>
15									
16	Commercial								
17	5/8" X 3/4"	204	821	10.91	2,226	10.91		45.26	9,233
18	3/4"	0	0	-	0	-		67.89	0
19	1"	24	1,910	27.22	653	27.22		113.14	2,715
20	1-1/2"	24	507	54.46	1,307	54.46		226.29	5,431
21	2"	24	555	87.15	2,092	87.15		362.06	8,689
22	3"	0	0	-	0	174.27		724.12	0
23	4"	0	0	-	0	272.29		1,131.44	0
24									
25	Gallorage	-	3,793	3.31	12,555	3.31	3,793	10.48	39,751
26									
27									
28	Total Commercial	<u>276</u>	<u>3,793</u>		<u>18,832</u>		<u>3,793</u>		<u>65,819</u>
29	Average Bill				<u>66.23</u>				<u>238.48</u>
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	-		45.26	0
33	3/4"	0	0	-	0	-		67.89	0
34	1"	0	0	-	0	-		113.14	0
35	1-1/2"	0	0	-	0	-		226.29	0
36	2"	0	0	-	0	-		362.06	0
37	3"	0	0	-	0	-		724.12	0
38	4"	0	0	-	0	-		1,131.44	0
39									
40	Gallorage	-	0	-	0	-	0	10.48	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	Flat Rate								
47	Res. Wastewater Only	0	0	-	0	-		112.65	0
48	Coml. Wastewater Only	0	0	-	0	-		701.21	0
49	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other		<u>0</u>		<u>0</u>				<u>0</u>
52									
53									
54	Subtotal				<u>370,683</u>				<u>1,354,682</u>
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	Total Revenue				<u>370,683</u>				<u>1,354,682</u>
59	Booked Revenue				<u>373,632</u>				<u>1,354,682</u>
60	Difference				<u>(2,950)</u>				<u>-0.8%</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jasmine Lakes

Schedule: E-2s

Docket No. 080121-WS

Page: 2 of 4

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

Preparer: G Prettyman

Water 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) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	5,449	29,245	10.91	59,449
3	3/4"	0	0	10.91	0
4	1"	0	0	10.91	0
5	1-1/2"	0	0	10.91	0
6	2"	0	0	10.91	0
7	3"	0	0	10.91	0
8	4"	0	0	10.91	0
9	Gallonage cap		6,000		
10	Capped Usage		22,591	2.74	61,734
11	Usage Above Cap		6,715		
12					
13	Total Residential	<u>5,449</u>	<u>29,245</u>		<u>121,182</u>
14	Average Bill				<u>22.24</u>
15					
16	Commercial				
17	5/8" X 3/4"	70	307	10.91	764
18	3/4"	0	0	-	0
19	1"	8	638	27.22	218
20	1-1/2"	8	217	54.46	436
21	2"	8	197	87.15	697
22	3"	0	0	174.27	0
23	4"	0	0	272.29	0
24					
25	Gallonage		1,358	3.31	4,495
26					
27					
28	Total Commercial	<u>94</u>	<u>1,358</u>		<u>6,609</u>
29	Average Bill				<u>70.31</u>
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	-	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
41					
42					
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				<u>-</u>
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	-	0
48	Com. Wastewater Only	0	0	-	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		<u>0</u>		<u>0</u>
52					
53					
54	Subtotal				<u>127,791</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jasmine Lakes

Schedule: E-2s

Docket No. 080121-WS

Page: 3 of 4

Schedule Period: 5/1/07 - 8/31/07 (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) 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"	5,120	29,509	10.91	55,859	13.80	70,656	14,797
3	3/4"	0	0	10.91	0	13.80	0	0
4	1"	0	0	10.91	0	13.80	0	0
5	1-1/2"	0	0	10.91	0	13.80	0	0
6	2"	0	0	10.91	0	13.80	0	0
7	3"	0	0	10.91	0	13.80	0	0
8	4"	0	0	10.91	0	13.80	0	0
9	Gallongage cap		6,000					
10	Capped Usage		21,002	2.74	57,545	3.47	72,877	15,331
11	Usage Above Cap		8,507					
12								
13	Total Residential	5,120	29,509		113,405		143,533	30,128
14	Average Bill				22.15		28.03	
15								
16	Commercial							
17	5/8" X 3/4"	67	243	10.91	731	13.80	925	194
18	3/4"	0	0	-	0	0.00	0	0
19	1"	8	657	27.22	218	34.44	276	58
20	1-1/2"	8	134	54.46	436	68.89	551	115
21	2"	8	212	87.15	697	110.24	882	185
22	3"	0	0	174.27	0	220.45	0	0
23	4"	0	0	272.29	0	344.44	0	0
24								
25	Gallongage		1,245	3.31	4,120	4.18	5,203	1,083
26								
27								
28	Total Commercial	91	1,245		6,202		7,836	1,635
29	Average Bill				68.15		86.11	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	-	0	13.80	0	0
33	3/4"	0	0	-	0	0.00	0	0
34	1"	0	0	-	0	34.44	0	0
35	1-1/2"	0	0	-	0	68.89	0	0
36	2"	0	0	-	0	110.24	0	0
37	3"	0	0	-	0	220.45	0	0
38	4"	0	0	-	0	344.44	0	0
39								
40	Gallongage		0	-	0	4.18	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				-		-	
45								
46	Flat Rate							
47	Res. Wastewater Only	0	0	-	0	0.00	0	0
48	Cmrl. Wastewater Only	0	0	-	0	0	0	0
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	0	NA	-	0	0.00	0	0
51	Total Flat Rate - Other		0		0		0	0
52								
53								
54	Subtotal				119,607		151,369	31,763

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Jasmine Lakes

Docket No. 080121-WS

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

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.

Schedule: E-2s

Page: 4 of 4

Preparer: G Prettyman

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"	5,415	28,409	10.91	59,078
3	3/4"	0	0	10.91	0
4	1"	0	0	10.91	0
5	1-1/2"	0	0	10.91	0
6	2"	0	0	10.91	0
7	3"	0	0	10.91	0
8	4"	0	0	10.91	0
9	Gallage cap		6,000		
10	Capped Usage		21,236	2.74	58,186
11	Usage Above Cap		7,173		
12					
13	Total Residential	5,415	28,409		117,263
14	Average Bill				21.66
15					
16	Commercial				
17	5/8" X 3/4"	67	272	10.91	731
18	3/4"	0	0	-	0
19	1"	8	616	27.22	218
20	1-1/2"	8	156	54.46	436
21	2"	8	147	87.15	697
22	3"	0	0	174.27	0
23	4"	0	0	272.29	0
24					
25	Gallage		1,190	3.31	3,940
26					
27					
28	Total Commercial	91	1,190		6,021
29	Average Bill				66.17
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	-	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	Gallage	-	0	-	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	-	0
48	Coml. Wastewater Only	0	0	-	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				0
52					
53					
54	Subtotal				123,285

Customer Monthly Billing Schedule

Florida Public Service Commission

Jasmine Lakes

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	1,475	26	0	0	0	0	1,501
2	Feb-07	1,477	26	0	0	0	0	1,503
3	Mar-07	1,470	26	0	0	0	0	1,496
4	Apr-07	1,471	24	0	0	0	0	1,495
5	May-07	1,465	25	0	0	0	0	1,490
6	Jun-07	1,470	25	0	0	0	0	1,495
7	Jul-07	1,468	25	0	0	0	0	1,493
8	Aug-07	1,456	25	0	0	0	0	1,481
9	Sep-07	1,449	24	0	0	0	0	1,473
10	Oct-07	1,433	25	0	0	0	0	1,458
11	Nov-07	1,432	23	0	0	0	0	1,455
12	Dec-07	1,438	24	0	0	0	0	1,462
13	Total Water	17,504	298	0	0	0	0	17,802

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	1,471	22	0	0	0	0	1,493
15	Feb-07	1,473	22	0	0	0	0	1,495
16	Mar-07	1,466	22	0	0	0	0	1,488
17	Apr-07	1,467	20	0	0	0	0	1,487
18	May-07	1,460	21	0	0	0	0	1,481
19	Jun-07	1,465	21	0	0	0	0	1,486
20	Jul-07	1,464	21	0	0	0	0	1,485
21	Aug-07	1,452	21	0	0	0	0	1,473
22	Sep-07	1,445	20	0	0	0	0	1,465
23	Oct-07	1,429	21	0	0	0	0	1,450
24	Nov-07	1,428	19	0	0	0	0	1,447
25	Dec-07	1,434	20	0	0	0	0	1,454
26	Total Sewer	17,454	250	0	0	0	0	17,704

Miscellaneous Service Charges

Florida Public Service Commission

Jasmine Lakes
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: E-4
 Page: 1 of 2
 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	15.00	-			50.00		75.00		
12										
13	Normal Reconnect	15.00	-			50.00		75.00		
14										
15	Violation Reconnect	15.00	-			Actual cost		Actual cost		
16										
17	Premises Visit	10.00	-			50.00		75.00		
18										
19	Late Payment Fees	-				5.00				
20										
21										
22	DEPOSITS (REFUNDABLE)		Water		Sewer					
23	Class	Meter Size	Present	Proposed	Present	Proposed				
24	not specified	All sizes	-		-					
25	not specified	5/8 X 3/4"	-		-					
26	not specified	1"	-		-					
27	not specified	1.5"	-		-					
28	not specified	Over 2"	-		-					
29										
30	Residential	All sizes	-		-					
31	Residential	5/8 X 3/4"	-	85.36	-	161.27				
32	Residential	1"	-	Two x	-	Two x				
33	Residential	1.5"	-	Estimated	-	Estimated				
34	Residential	Over 2"	-	Monthly Bill	-	Monthly Bill				
35										
36	General	All sizes	-	Two x est'd	-	Two x est'd				
				monthly Bill		monthly Bill				
37	General	5/8 X 3/4"	-		-					
38	General	1"	-		-					
39	General	1.5"	-		-					
40	General	2"	-		-					
41	General	4"	-		-					
42	General	8"	-		-					

Miscellaneous Service Charges

Florida Public Service Commission

Jasmine Lakes

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>			

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>	25.00
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.)						
38							
39	Field	1.5	20.27	30.40	-	30.40	
40	Office	0.75	26.88	20.16	-	<u>20.16</u>	
41	Total			<u>50.56</u>	-	<u>50.56</u>	50.00
42							
43	Connections, Premises Visits / Service Calls After Hours						
44	= 1.5 X Connections in Normal Hours above			75.85	-	<u>75.85</u>	75.00
45							
46	Reconnect Disconnected Service in Normal Hours						
47	(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	<u>77.44</u>	75.00
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.)						
51							
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>	115.00
55							
56	Customer requested change of mailing address						
57	Office	0.12	26.88	3.23	-	<u>3.23</u>	3.00

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Jasmine Lakes

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	315	0	0	0	30	345
2	Feb-07	345	15	0	0	20	380
3	Mar-07	306	30	0	0	30	366
4	Apr-07	300	0	0	0	20	320
5	May-07	60	60	0	0	30	150
6	Jun-07	135	195	0	0	40	370
7	Jul-07	45	345	0	0	20	410
8	Aug-07	360	255	0	0	10	625
9	Sep-07	405	90	0	0	70	565
10	Oct-07	390	195	0	0	10	595
11	Nov-07	300	0	0	0	20	320
12	Dec-07	555	45	0	0	0	600
13							
14	Total Water	3,516	1,230	0	0	300	5,046
15	Annual Events	234	82	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	11,700	4,100	0	0	300	16,100
SEWER							
19	Jan-07	0	0	0	0	0	0
20	Feb-07	0	0	0	0	0	0
21	Mar-07	0	0	0	0	0	0
22	Apr-07	0	0	0	0	0	0
23	May-07	0	0	0	0	0	0
24	Jun-07	0	0	0	0	0	0
25	Jul-07	0	0	0	0	0	0
26	Aug-07	0	0	0	0	0	0
27	Sep-07	0	0	0	0	0	0
28	Oct-07	0	0	0	0	0	0
29	Nov-07	0	0	0	0	0	0
30	Dec-07	0	0	0	0	0	0
31							
32	Total Sewer	0	0	0	0	0	0
33	Annual Events	0	0	0	0		
34							
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule

Florida Public Service Commission

Jasmine Lakes

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

Jasmine Lakes

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

Jasmine Lakes
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

Jasmine Lakes

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.	19,515	Included in overall cost of service	None
SEWER					
2	Regulatory Assessment Fee	Florida Public Service Comm.	16,813	Included in overall cost of service	None

Service Availability Charges Schedule

Florida Public Service Commission

Jasmine Lakes

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"	10.00	1,000.00
2		3/4"	10.00	Actual Costs
3	(Service Line Size)	1"	10.00	Actual Costs
4		1 1/2"	-	Actual Costs
5		2"	-	Actual Costs
6		Over 2"	-	Actual Costs
7				
8	Meter Installation Fee	5/8"	-	210.00
9	(Meter Size)	3/4"	-	Actual Costs
10		1"	-	Actual Costs
11		1 1/2"	-	Actual Costs
12		2"	-	Actual Costs
13		Over 2"	see below	Actual Costs
14				
15	Back Flow Preventor Installation Fee	All sizes		Actual Costs
16		5/8"	205.00	
17		1"	290.00	
18		1 1/2"	395.00	
19		2"	490.00	
20		Over 2"	Actual Costs	
21				
22	Plant Capacity Charge	ERC	700.00	700.00
23		Per Gallon Equivalent	-	2.75
24				
25	Main Extension Charge	ERC	446.00	446.00
26		Per Foot Equivalent	-	5.37
SEWER				
27	Service Installation Charge	= <4"		2,000.00
28		>4"		Actual Costs
29		<=2"	10.00	
28		>2"	Actual Costs	
29				
30				
31				
32				
33				
34	Plant Capacity Charge	ERC	-	1,300.00
35		Per Gallon Equivalent	-	7.60
36				
37	Main Extension Charge	ERC	-	480.00
38		Per Foot Equivalent	-	7.38
39				
40				
41				
42				
43				
44				

Guaranteed Revenues Received

Florida Public Service Commission

Jasmine Lakes
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

Jasmine Lakes

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

Jasmine Lakes

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

**Jasmine Lakes
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

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

Florida Public Service Commission

Jasmine Lakes

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	8,108	0	7,142	284	682	
2	Feb-07	7,430	0	6,545	462	424	
3	Mar-07	8,956	0	7,889	413	654	
4	Apr-07	9,755	0	8,592	392	771	
5	May-07	10,826	0	8,038	406	2,383	
6	Jun-07	9,462	0	7,025	397	2,039	
7	Jul-07	11,019	0	8,181	365	2,473	
8	Aug-07	10,165	0	7,547	392	2,226	
9	Sep-07	9,839	0	8,346	359	1,134	
10	Oct-07	9,635	0	8,173	369	1,093	
11	Nov-07	8,887	0	7,538	297	1,052	
12	Dec-07	8,545	0	7,248	181	1,116	
13	TOTAL	112,627	0	92,263	4,318	16,046	14.2%

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

Florida Public Service Commission

Jasmine Lakes
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	6,370	0	0	0	6,370	0
2	Feb	5,440	0	0	0	5,440	0
3	Mar	6,159	0	0	0	6,159	0
4	Apr	6,210	0	0	0	6,210	0
5	May	6,362	0	0	0	6,362	0
6	Jun	5,944	0	0	0	5,944	0
7	Jul	6,285	0	0	0	6,285	0
8	Aug	6,846	0	0	0	6,846	0
9	Sep	6,413	0	0	0	6,413	0
10	Oct	6,494	0	0	0	6,494	0
11	Nov	5,934	0	0	0	5,934	0
12	Dec	6,122	0	0	0	6,122	0
13	Total	74,579	0	0	0	74,579	0

Water Treatment Plant Data

Florida Public Service Commission

Jasmine Lakes

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.		600,000	
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	06/10/07	585,270	
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	06/10/07	585,270
		2	06/11/07	585,270
		3	06/22/07	453,187
		4	06/15/07	353,355
		5	06/08/07	322,631
			Average	<u>459,943</u>
4	Average Daily Flow		308,566	
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

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-4

Page: 1 of 1

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
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>380,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>September</u>	<u>222,000</u>

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Jasmine Lakes
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

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 U&U Calculated	Wells U&U Used	
1	yes	406.44	812.88	-	406.44	-	1.00	406.44	260	1,040	780	52.11%	52.11%	

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 U&U Calculated	Wells Permanent U&U Used *
2														
3	yes	yes	406.44	1.00	-	-	-	585,270	260	1,040	-	748,800	78.16%	100.00%
4														
5														

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

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	585,270	1,170,540	450,000	3	100.00%	No	585,270	1.00	-	-	585,270	450,000	130.06%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Jasmine Lakes
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	215,000	212,310	N/A	-	1.01	217,265	308,000	70.54%	100.00%		

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

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
3	63,269	506,152	-	-	506,152	95.86	47,931	17,494,837	9,095,630	26,590,467	90,956,300
	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
4	95.83%	87,163,300	69,730,640	3,793,000	3,641,280	73,371,920	99,962,387	74,580,000	(25,382,387)	N/A	N/A
5											

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

Florida Public Service Commission

Jasmine Lakes
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: F-7
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 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	1,565.5	1,527	na	100.00%	100.00%
Sewer					
2	1,531.4	1,525	100.42%	100.00%	100.00%

* 2012 Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Jasmine Lakes

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	1,568.1	1,627.8	1,629.2	
2	2004	1,570.3	1,628.8	1,626.2	
3	2005	1,571.0	1,622.9	1,623.3	
4	2006	1,569.8	1,619.2	1,620.3	
5	2007	1,570.8	1,617.8	1,617.3	
6	2008			1,614.4	-0.18%
7	2009			1,611.4	-0.18%
8	2010			1,608.5	-0.18%
9	2011			1,605.5	-0.18%
10	2012			1,602.5	-0.18% 5 yrs beyond 2007
				X Coefficient(s)	(2.963)
SEWER					
11	2003	1,558.2	1,590.8	1,588.7	
12	2004	1,563.7	1,592.8	1,592.2	
13	2005	1,560.0	1,588.9	1,595.7	
14	2006	1,565.7	1,602.6	1,599.3	
15	2007	1,563.6	1,603.6	1,602.8	
16	2008			1,606.3	0.22%
17	2009			1,609.9	0.22%
18	2010			1,613.4	0.22%
19	2011			1,616.9	0.22%
20	2012			1,620.5	0.22% 5 yrs beyond 2005
				X Coefficient(s)	3.533

Equivalent Residential Connections - Water

Florida Public Service Commission

Jasmine Lakes

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) 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	1,506	1,511	1,508.5	80,088	53.091	85,066	1,602.3	
2	2004	1,511	1,508	1,509.5	84,877	56.229	93,394	1,661.0	3.66%
3	2005	1,508	1,488	1,498.0	83,046	55.438	90,837	1,638.5	-1.35%
4	2006	1,488	1,498	1,493.0	106,622	71.415	114,992	1,610.2	-1.73%
5	2007	1,498	1,438	1,468.0	91,058	62.029	98,541	1,588.6	-1.34%
Average Growth Through 5-Year Period (Col. 8)									-0.21%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-10

Page: 1 of 1

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	1,502	1,506	1,504.0	61,321	40.772	64,285	1,576.7	
2	2004	1,506	1,503	1,504.5	62,263	41.385	66,926	1,617.2	2.57%
3	2005	1,503	1,485	1,494.0	61,408	41.103	65,796	1,600.8	-1.02%
4	2006	1,485	1,494	1,489.5	64,945	43.602	69,115	1,585.1	-0.98%
5	2007	1,494	1,434	1,464.0	57,173	39.053	60,659	1,553.3	-2.01%
Average Growth Through 5-Year Period (Col. 8)									-0.37%

Jasmine Lakes
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

Rate Schedule - Interim Rates

Florida Public Service Commission

Jasmine Lakes

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
WATER				
			-5.4%	0.0%
1	Residential			
2	5/8" X 3/4"	9.30	8.80	9.30
3	3/4"	-	-	-
4	1"	23.29	22.04	23.29
5	1-1/2"	46.54	44.04	46.54
6	2"	74.47	70.47	74.47
7	3"	148.93	140.93	148.93
8	4"	232.74	220.24	232.74
9	6"	465.46	440.46	465.46
10	8"	744.73	704.73	744.73
11	10"	-	-	-
12	Gallonage, Block 1	3.18	3.01	3.18
13	Block 2	3.18	3.01	3.18
14	Block 3	3.18	3.01	3.18
15	General Service			
16	5/8" X 3/4"	9.30	8.80	9.30
17	3/4"	-	-	-
18	1"	23.29	22.04	23.29
19	1-1/2"	46.54	44.04	46.54
20	2"	74.47	70.47	74.47
21	3"	148.93	140.93	148.93
22	4"	232.74	220.24	232.74
23	6"	465.46	440.46	465.46
24	8"	744.73	704.73	744.73
25	10"	-	-	-
26	Gallonage charge	3.18	3.01	3.18
27	Fire Protection			
28	2"	-	-	-
29	3"	-	-	-
30	4"	73.39	69.45	73.39
31	6"	146.79	138.90	146.79
32	8"	234.85	222.23	234.85
33	10"	-	-	-

(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
SEWER			
		123.6%	123.6%
Residential			
All Meter Sizes	10.91	24.39	24.39
3/4"	-	-	-
1"	-	-	-
1-1/2"	-	-	-
2"	-	-	-
3"	-	-	-
4"	-	-	-
6"	-	-	-
8"	-	-	-
10"	-	-	-
Gallonage cap (gallons)	6,000	6,000	6,000
Gallonage charge	2.74	6.13	6.13
General Service			
5/8" X 3/4"	10.91	24.39	24.39
3/4"	-	-	-
1"	27.22	60.85	60.85
1-1/2"	54.46	121.75	121.75
2"	87.15	194.83	194.83
3"	174.27	389.59	389.59
4"	272.29	608.72	608.72
6"	544.63	1,217.55	1,217.55
8"	871.37	1,947.99	1,947.99
10"	-	-	-
Gallonage charge	3.31	7.40	7.40
Flat Rate			
Res. Wastewater Only	-	-	-
Cmrl. Wastewater Only	-	-	-
Sprinkler Heads	-	-	-
Reuse	-	-	-

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Jasmine Lakes

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	1,150,046	(60,196)	0	1,089,850	A-5
2	Utility Land & Land Rights	13,439		0	13,439	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(535,527)	51,536	0	(483,991)	A-9
5	Less: CIAC	(125,709)	0	0	(125,709)	A-12
6	Accumulated Amortization of CIAC	163,236	0	0	163,236	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	99,323		0	99,323	A-1
11	Total Rate Base	<u>764,808</u>	<u>(8,660)</u>	<u>0</u>	<u>756,148</u>	
SEWER						
12	Utility Plant in Service	3,157,979	0	0	3,157,979	A-6
13	Utility Land & Land Rights	5,802		0	5,802	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(1,054,614)	0	0	(1,054,614)	A-10
16	Less: CIAC	(163,060)	0	0	(163,060)	A-12
17	Accumulated Amortization of CIAC	163,643	0	0	163,643	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	105,816		0	105,816	A-2
21	Total Rate Base	<u>2,215,566</u>	<u>0</u>	<u>0</u>	<u>2,215,566</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical Projected

Water Sewer

Schedule: G-3

Page: 1 of 1

Preparer: R Griffin

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

(1)	(2)	(3)
Line No. Description	Interim Water	Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
	<u>(8,660)</u>	<u>0</u>

Schedule of Net Operating Income - Interim

Florida Public Service Commission

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

Schedule: G-4
 Page: 1 of 1
 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	Unlimited % Increase	Supporting Schedules
Water									
1 Water Sales Revenues	452,655		0	452,655	(24,484)	428,171	-5.41%	-5.4%	E-2w
2 Other Revenues	5,046		0	5,046	0	5,046			E-2w
3 OPERATING REVENUES	457,701	0	0	457,701	(24,484)	433,217			
4 Operation & Maintenance	297,143		0	297,143	(362)	296,781			B-5
5 Depreciation, net of CIAC Amort.	17,310	0	0	17,310		17,310			B-13
6 Amortization	0		0	0		0			
7 Taxes Other Than Income	41,398	(611)	0	40,787	(1,101)	39,685			B-15
8 Provision for Income Taxes	33,687		0	33,687	(8,880)	24,806			C-1
9 OPERATING EXPENSES	389,537	(611)	0	388,926	(10,343)	378,583			
10 NET OPERATING INCOME	68,163	611	0	68,775	(14,141)	54,634			
11 RATE BASE	764,808			764,808		764,808			A-1
12 RATE OF RETURN	8.91%			8.99%		7.14%			
Sewer									
13 Sewer Sales Revenues	370,683		0	370,683	457,578	828,260	123.44%	123.6%	E-2s
14 Other Revenues	0		0	0	0	0			E-2s
15 OPERATING REVENUES	370,683	0	0	370,683	457,578	828,260			
16 Operation & Maintenance	400,211		0	400,211	6,758	406,969			B-6
17 Depreciation, net of CIAC Amort.	122,713	0	0	122,713		122,713			B-14
18 Amortization	0		0	0		0			
19 Taxes Other Than Income	13,500	18,058	0	31,558	20,577	52,135			B-15
20 Provision for Income Taxes	(87,697)		0	(87,697)	165,966	78,269			C-1
21 OPERATING EXPENSES	448,727	18,058	0	466,785	193,301	660,086			
22 NET OPERATING INCOME	(78,044)	(18,058)	0	(96,102)	264,277	168,175			
23 RATE BASE	2,215,566			2,215,566		2,215,566			A-2
24 RATE OF RETURN	-3.52%			-4.34%		7.59%			

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Jasmine Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical Projected Water Sewer

Schedule: G-5

Page: 1 of 1

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	<u>0</u>	<u>0</u>
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	<u>(611)</u>	<u>18,058</u>
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>(24,484)</u>	<u>457,578</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>(362)</u>	<u>6,758</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>(1,102)</u>	<u>20,591</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	457,701	370,683
18	Plus Required Revenue Adjustment	<u>(24,484)</u>	<u>457,578</u>
19	Rate Year Revenue at Proposed Rates	433,217	828,260
20			
21	Less Operating Expenses Before Income Taxes	(353,777)	(581,817)
22	Less Interest Expense	(15,133)	(43,543)
23	Taxable Income	64,307	202,900
24	Income Tax at Composite Rate of 38.58%	24,806	78,269
25	Less Income Tax at Present Rates	<u>(33,687)</u>	<u>87,697</u>
26			
27	Income Tax Adjustment	<u>(8,880)</u>	<u>165,966</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Jasmine Lakes
 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

Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
WATER							
1	Long-Term Debt	258,418	33.79%	5.10%	1.72%	13,187	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	427,155	55.85%	9.25%	5.16%	39,501	D-2
5	Customer Deposits	32,441	4.24%	6.00%	0.25%	1,946	D-2
6	Accumulated Deferred Income Taxes	46,795	6.12%	0.00%	0.00%	0	D-2
7	Total	<u>764,808</u>	<u>100.00%</u>		<u>7.14%</u>	<u>54,634</u>	
SEWER							
8	Long-Term Debt	815,356	36.80%	5.10%	1.88%	41,607	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	1,347,752	60.83%	9.25%	5.63%	124,631	D-2
12	Customer Deposits	32,275	1.46%	6.00%	0.09%	1,936	D-2
13	Accumulated Deferred Income Taxes	20,184	0.91%	0.00%	0.00%	0	D-2
14	Total	<u>2,215,566</u>	<u>100.00%</u>		<u>7.59%</u>	<u>168,175</u>	

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