

**Lake Gibson Estates
Water and Sewer**

Docket No. 080121-WS

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

Polk County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007
Year-End Balances and 13-Month Averages

- CMP _____
- COM _____
- CTR _____
- ECR** _____
- GCL 1 _____
- OPC _____
- PCA _____
- SCR _____
- SSA _____
- SEC _____
- OTH _____

Aqua Utilities Florida, Inc.

Filed May 2008

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Lake Gibson Estates
RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-1

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

(1) Line No. Description	(2) Historical Test Year 2007			(5) Pro Forma Test Year		(7) Supporting Schedules
	(3) Average Balance Per Books	(4) Adjusted Average Balance	(6) Adjusted Average Balance	(5) Adjustments	(6) Adjusted Average Balance	
1 Utility Plant in Service	675,121	47,334	722,455	138,146	860,600	A-5
2 Utility Land & Land Rights	27,521	0	27,521	0	27,521	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	(223,141)	(6,345)	(229,487)	41,816	(187,670)	A-9
6 Less: CIAC	(231,793)	0	(231,793)	0	(231,793)	A-12
7 Accumulated Amortization of CIAC	88,947	(2,960)	85,988	0	85,988	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	51,566	51,566	34,508	86,074	A-17, A-3
12 Total Rate Base	<u>336,655</u>	<u>89,595</u>	<u>426,250</u>	<u>214,470</u>	<u>640,720</u>	

Schedule of Sewer Rate Base

Florida Public Service Commission

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Historical Test Year 2007			Pro Forma Test Year		Supporting Schedules
		Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjusted Average Balance	Adjustments	Adjusted Average Balance	
1	Utility Plant in Service	2,538,811	17,912	2,556,723	4,942	2,561,665	A-6	
2	Utility Land & Land Rights	13,256	0	13,256	0	13,256	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	(552,526)	(3,651)	(556,177)	(17)	(556,194)	A-10	
6	Less: CIAC	(254,753)	0	(254,753)	0	(254,753)	A-12	
7	Accumulated Amortization of CIAC	85,580	(2,594)	82,986	0	82,986	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	19,513	19,513	13,058	32,571	A-17, A-3	
12	Total Rate Base	1,830,369	31,179	1,861,548	17,983	1,879,531		

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Allocation of Corporate IT	42,407	16,047	
3	Allocation of Corp Structures & improvements	4,927	1,864	
4		-	-	
5		-	-	
6	Total 2007 Adjustments	<u>47,334</u>	<u>17,912</u>	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	13,061	4,942	
10	Meter replacement cost	173,040	NA	
11	(Less) Retirement of existing meters	(47,955)	NA	
12		-	-	
13		-	-	
14		-	-	
15		-	-	
16	Total Pro Forma Adjustments	<u>138,146</u>	<u>4,942</u>	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts	-	-	
24		<u>-</u>	<u>-</u>	
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	-	-	
27		<u>-</u>	<u>-</u>	
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	5,804	2,196	
30	Allocation of Corp Structures & Improvements	506	191	
31		-	-	
32	PSC Depr Rate Correction	35	1,263	
33		-	-	
34	Total 2007 Adjustments	<u>6,345</u>	<u>3,651</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	45	17	
38	Meter Replacements			
39	Retirement of existing meters	(47,955)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	3,127	NA	
41	Salvage	2,966	NA	
42		-	-	
43		-	-	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>(41,816)</u>	<u>17</u>	
47				

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

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	CIAC			A-12
2		-	-	
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10		-	-	
11	PSC Depr Rate Correction	(2,960)	(2,594)	
12	Total 2007 Adjustments	(2,960)	(2,594)	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	ACQUISITION ADJUSTMENTS			
19	Not Applicable	-	-	
20				
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
22	Not Applicable	-	-	
23				
24	ADVANCES FOR CONSTRUCTION			A-16
25	Not Applicable	-	-	
26				
27	WORKING CAPITAL ALLOWANCE			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	51,566	19,513	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	34,508	13,058	

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

Florida Public Service Commission

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

Schedule: A-4
Page: 1 of 2
Preparer: R Griffin

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

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

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

Florida Public Service Commission

Lake Gibson Estates
Docket No. 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		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	651,945	2,441,950
	2004		
34	Additions	0	0
35	Retirements	0	0
36	Adjustments	55,785	131,614
37	12/31/04 Balance	707,730	2,573,564
	2005		
38	Additions	0	0
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	707,730	2,573,564
	2006		
42	Additions	3,967	5,112
43	Retirements	(17,675)	(29,656)
44	Adjustments	0	0
45	12/31/06 Balance	694,022	2,549,020
	2007		
46	Additions	59,903	58,970
47	Retirements	(38,214)	(30,349)
48	Adjustments	0	0
49	Allocations	55,254	20,909
50	12/31/07 Balance	770,965	2,598,550

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-5

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Useful Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	1,180	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	27,521	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	33,712	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	38,373	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	40,198	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	8,455	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	188	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	130,353	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	38,194	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	51,982	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	183,212	0.00%	0	0	0.00%	0
28	333.4	Services	43,026	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	47,085	0.00%	0	125,085	0.00%	0
30	335.4	Hydrants	7,845	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	1,231	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	33,896	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	6,765	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	42,407	0.00%	0	13,061	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	12,773	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	272	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	375	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	934	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>749,976</u>		<u>0</u>	<u>138,146</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Lake Gibson Estates

Docket No. 060121-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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521
7	304.2	Structures & Improvements	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	33,259	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,712
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373
13	310.2	Power Generation Equipment	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198
14	311.2	Pumping Equipment	8,359	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,455
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	1,223	1,223	188
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	145,059	145,059	145,059	145,059	145,059	121,161	121,161	121,161	121,161	121,161	121,161	121,161	121,161	130,353
19	311.3	Pumping Equipment	39,144	38,115	38,115	38,115	38,115	38,115	38,115	38,115	38,115	38,115	38,115	38,115	38,115	38,194
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982
27	331.4	Transm. & Distribution Mains	191,841	182,493	182,493	182,493	182,493	182,493	182,493	182,493	182,493	182,493	182,493	182,493	182,493	183,212
28	333.4	Services	42,658	42,658	42,658	42,658	42,658	42,658	42,658	42,658	42,658	42,658	42,658	45,049	45,049	43,026
29	334.4	Meters & Meter Installations	46,926	46,926	46,926	46,926	46,926	46,926	46,926	46,926	46,926	46,926	46,926	47,955	47,955	47,085
30	335.4	Hydrants	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845
31	336.4	Backflow Prevention	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	47,075	47,075	47,075	47,075	47,075	47,075	47,075	47,075	28,969
36	340.5	Office Furniture & Equipment	4,093	5,478	5,478	5,478	5,478	7,742	7,742	7,742	7,742	7,742	7,742	7,742	7,742	6,765
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	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773
41	344.5	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	934	934	934	934	934	934	934	934	934	934	934	934	934	934
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	694,022	685,625	685,625	685,625	685,625	711,067	711,067	711,067	711,067	711,067	711,067	715,711	715,711	702,642
47		Subtotal Land & Land Rights	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Lake Gibson Estates

Docket No. 060121-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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521
7	304.2	Structures & Improvements	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	33,259	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,750	33,712
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373
13	310.2	Power Generation Equipment	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198
14	311.2	Pumping Equipment	8,359	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,455
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	1,223	1,223	188
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	145,059	145,059	145,059	145,059	145,059	121,161	121,161	121,161	121,161	121,161	121,161	121,161	121,161	130,353
19	311.3	Pumping Equipment	39,144	38,115	38,115	38,115	38,115	38,115	38,115	38,115	38,115	38,115	38,115	38,115	38,115	38,194
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982
27	331.4	Transm. & Distribution Mains	191,841	182,493	182,493	182,493	182,493	182,493	182,493	182,493	182,493	182,493	182,493	182,493	182,493	183,212
28	333.4	Services	42,658	42,658	42,658	42,658	42,658	42,658	42,658	42,658	42,658	42,658	42,658	45,049	45,049	43,026
29	334.4	Meters & Meter Installations	46,926	46,926	46,926	46,926	46,926	46,926	46,926	46,926	46,926	46,926	46,926	47,955	47,955	47,085
30	335.4	Hydrants	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845	7,845
31	336.4	Backflow Prevention	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	4,766	4,863	4,863	4,863	4,863	52,054	52,054	52,054	52,054	52,054	52,054	52,054	52,054	33,896
36	340.5	Office Furniture & Equipment	4,093	5,478	5,478	5,478	5,478	7,742	7,742	7,742	7,742	7,742	7,742	7,742	7,742	6,765
37	340.51	Computer Equipment	33,499	35,041	38,181	38,627	39,745	40,603	41,966	42,870	45,646	47,370	47,788	49,678	50,275	42,407
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773	12,773
41	344.5	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	934	934	934	934	934	934	934	934	934	934	934	934	934	934
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	732,287	725,529	728,668	729,114	730,232	756,649	758,013	758,916	761,693	763,416	763,834	770,368	770,965	749,976
47		Subtotal Land & Land Rights	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Gibson Estates

Schedule: A-6

Docket No. 080121-WS

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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		Amount	Non-Used & Useful	
				%	Balance		%	Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	1,527	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	6,700	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	95,990	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	749,460	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	24,211	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	20,431	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	22,684	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	81,605	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	13,263	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	1,148,941	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	6,556	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	3,557	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	241,717	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	117,741	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	1,864	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	4,093	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	16,047	0.00%	0	4,942	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	12,063	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	272	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	375	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	881	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	2,569,979		0	4,942		0

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990
10	361.2	Collection Sewers - Gravity	775,218	746,945	746,945	746,945	746,945	746,945	746,945	746,945	746,945	746,945	746,945	749,158	749,158	749,460
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211
13	364.2	Flow Measuring Devices	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	21,110	21,110	21,110	21,110	21,110	21,110	21,110	24,520	24,520	24,520	24,520	24,520	24,520	22,684
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	62,890	62,890	62,890	62,890	62,890	62,890	62,890	103,439	103,439	103,439	103,439	103,439	103,439	81,605
21	371.3	Pumping Equipment	4,746	4,746	8,236	15,469	15,469	15,469	15,469	15,469	15,469	15,469	15,469	15,469	15,469	13,263
22	389.3	Other Plant & Misc. Equipment	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557
28	381.4	Plant Sewers	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	117,741	117,741	117,741	117,741	117,741	117,741	117,741	117,741	117,741	117,741	117,741	117,741	117,741	117,741
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063
58	394.7	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
59	395.7	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	881	881	881	881	881	881	881	881	881	881	881	881	881	881
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	2,549,020	2,520,747	2,524,236	2,531,469	2,531,469	2,531,469	2,531,469	2,575,428	2,575,428	2,575,428	2,575,428	2,577,641	2,577,641	2,552,067
64		Subtotal Land & Land Rights	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256

Schedule of Sewer Plant in Service By Primary Account
 Test Year Average balance
 Lake Gibson Estates
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2017
 Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6
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 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990
10	361.2	Collection Sewers - Gravity	775,218	746,945	746,945	746,945	746,945	746,945	746,945	746,945	746,945	746,945	746,945	749,158	749,158	749,460
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211	24,211
13	364.2	Flow Measuring Devices	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	21,110	21,110	21,110	21,110	21,110	21,110	21,110	24,520	24,520	24,520	24,520	24,520	24,520	22,684
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	62,890	62,890	62,890	62,890	62,890	62,890	62,890	103,439	103,439	103,439	103,439	103,439	103,439	81,605
21	371.3	Pumping Equipment	4,746	4,746	8,236	15,469	15,469	15,469	15,469	15,469	15,469	15,469	15,469	15,469	15,469	13,263
22	389.3	Other Plant & Misc. Equipment	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557
28	381.4	Plant Sewers	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,717
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	117,741	117,741	117,741	117,741	117,741	117,741	117,741	117,741	117,741	117,741	117,741	117,741	117,741	117,741
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	1,804	1,804	1,804	1,804	1,804	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884
53	390.7	Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
54	390.71	Computer Equipment	12,676	13,260	14,448	14,617	15,040	15,385	15,681	16,222	17,273	17,925	18,083	18,799	19,025	16,047
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063
58	394.7	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
59	395.7	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	881	881	881	881	881	881	881	881	881	881	881	881	881	881
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	2,563,500	2,536,847	2,540,524	2,547,926	2,548,349	2,548,718	2,549,234	2,593,534	2,594,585	2,595,237	2,595,395	2,598,324	2,598,550	2,569,979
64		Subtotal Land & Land Rights	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256	13,256

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Lake Gibson Estates

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.	Description	(1)	(2)	(3)	(4)	(5)
			Historical Test Year Adjusted Balance	Pro Forma Test Year Adjustments	Adjusted Balance	Supporting Schedules
Water						
1	Plant in Service		0	0	0	A-5
2	Land		0	0	0	A-5
3	Less: Accumulated Depreciation		0	0	0	A-9
4	Less: CIAC		0	0	0	A-12
5	Accumulated Amort. of CIAC		0	0	0	A-14
6	Less: Advances for Construction		0	0	0	A-16
7	Other (Explain)			0		
8	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	
Sewer						
9	Plant in Service		0	0	0	A-6
10	Land		0	0	0	A-6
11	Less: Accumulated Depreciation		0	0	0	A-10
12	Less: CIAC		0	0	0	A-12
13	Accumulated Amort. Of CIAC		0	0	0	A-14
14	Less: Advances for Construction		0	0	0	A-16
15	Other (Explain)			0		
16	TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	

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

Florida Public Service Commission

Lake Gibson Estates

Schedule: A-8

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

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

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

Florida Public Service Commission

Lake Gibson Estates

Docket No. 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		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	210,529	331,513
	2004		
34	Additions	11,148	56,472
35	Retirements	0	0
36	Adjustments	7,227	(381,740)
37	12/31/04 Balance	228,904	6,245
	2005		
38	Additions	11,148	56,468
39	Retirements	0	0
40	Adjustments	(3)	0
41	12/31/05 Balance	240,049	62,713
	2006		
42	Additions	13,958	69,900
43	Retirements	(17,675)	(29,656)
44	Adjustments	1,271	425,331
45	12/31/06 Balance	237,603	528,288
	2007		
46	Additions	22,145	104,169
47	Retirements	(38,214)	(30,349)
48	Adjustments	70	3,271
49	Allocations	10,177	3,851
50	12/31/07 Balance	231,780	609,229

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Gibson Estates

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) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	515	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	16,913	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	29,193	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	4,935	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	281	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	1	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	46,319	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	22,349	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	20,616	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	45,420	0.00%	0	0	0.00%	0
28	333.4	Services	20,622	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	5,241	0.00%	0	(41,861)	0.00%	0
30	335.4	Hydrants	2,049	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	157	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	778	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	4,310	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	5,804	0.00%	0	45	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	4,314	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	95	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	391	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	(817)	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>229,487</u>		<u>0</u>	<u>(41,816)</u>		<u>0</u>

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance
 Lake Gibson Estates
 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	500	502	505	507	510	512	515	517	520	522	525	527	529	515
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	16,808	16,406	16,500	16,594	16,688	16,781	16,875	16,969	17,063	17,156	17,250	17,344	17,438	16,913
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	28,645	28,736	28,827	28,919	29,010	29,101	29,193	29,284	29,376	29,467	29,558	29,650	29,741	29,193
13	310.2	Power Generation Equipment	3,930	4,097	4,265	4,432	4,600	4,767	4,935	5,102	5,270	5,437	5,605	5,772	5,940	4,935
14	311.2	Pumping Equipment	70	105	140	175	211	246	281	316	352	387	422	458	493	281
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	6	11	1
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	58,931	59,309	59,687	60,064	60,442	60,821	61,200	61,578	61,957	62,335	62,714	63,092	63,471	60,821
19	311.3	Pumping Equipment	22,346	21,480	21,642	21,804	21,967	22,129	22,292	22,454	22,617	22,779	22,941	23,104	23,266	22,371
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	19,872	19,990	20,107	20,224	20,341	20,458	20,575	20,692	20,809	20,926	21,043	21,160	21,277	20,575
27	331.4	Transm. & Distribution Mains	52,156	42,914	43,267	43,621	43,975	44,328	44,682	45,036	45,389	45,743	46,097	46,450	46,804	45,420
28	333.4	Services	20,579	20,668	20,757	20,846	20,934	21,023	21,112	21,201	21,290	21,379	21,468	18,365	18,459	20,622
29	334.4	Meters & Meter Installations	4,067	4,262	4,458	4,653	4,849	5,044	5,240	5,435	5,631	5,826	6,022	6,222	6,421	5,241
30	335.4	Hydrants	1,962	1,976	1,991	2,005	2,020	2,034	2,049	2,064	2,078	2,093	2,107	2,122	2,136	2,049
31	336.4	Backflow Prevention	116	123	130	137	143	150	157	164	171	178	185	191	198	157
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	98	196	294	392	490	588	686	785	272
36	340.5	Office Furniture & Equipment	4,093	4,123	4,154	4,184	4,215	4,258	4,301	4,344	4,387	4,430	4,473	4,516	4,559	4,310
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	3,915	3,982	4,048	4,115	4,181	4,248	4,314	4,381	4,447	4,514	4,580	4,647	4,713	4,314
41	344.5	Laboratory Equipment	86	88	89	91	92	94	95	97	98	100	101	103	104	95
42	345.5	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	(848)	(843)	(838)	(833)	(828)	(823)	(817)	(812)	(807)	(802)	(797)	(791)	(786)	(817)
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	237,603	228,293	230,103	231,914	233,725	211,687	213,546	215,405	217,264	219,123	220,982	219,660	221,534	223,141

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Lake Gibson Estates

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	500	502	505	507	510	512	515	517	520	522	525	527	529	515
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	16,808	16,406	16,500	16,594	16,687	16,781	16,875	16,968	17,062	17,156	17,249	17,343	17,436	16,913
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	28,645	28,736	28,828	28,919	29,011	29,102	29,193	29,285	29,376	29,468	29,559	29,651	29,742	29,193
13	310.2	Power Generation Equipment	3,930	4,097	4,265	4,432	4,600	4,767	4,935	5,102	5,270	5,437	5,605	5,772	5,940	4,935
14	311.2	Pumping Equipment	70	105	140	175	211	246	281	316	352	387	422	458	493	281
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	6	11	1
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	58,931	59,309	59,687	60,064	60,442	60,819	61,197	61,575	61,952	62,330	62,708	63,086	63,464	61,197
19	311.3	Pumping Equipment	22,346	21,476	21,635	21,794	21,952	22,111	22,270	22,429	22,588	22,747	22,905	23,064	23,223	22,349
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	19,872	19,996	20,120	20,244	20,368	20,492	20,616	20,740	20,864	20,987	21,111	21,235	21,359	20,616
27	331.4	Transm. & Distribution Mains	52,156	42,914	43,267	43,621	43,975	44,328	44,682	45,036	45,389	45,743	46,097	46,450	46,804	45,420
28	333.4	Services	20,579	20,668	20,757	20,846	20,934	21,023	21,112	21,201	21,290	21,379	21,468	18,365	18,459	20,622
29	334.4	Meters & Meter Installations	4,067	4,262	4,458	4,653	4,849	5,044	5,240	5,435	5,631	5,826	6,022	6,222	6,421	5,241
30	335.4	Hydrants	1,962	1,976	1,991	2,005	2,020	2,034	2,049	2,064	2,078	2,093	2,107	2,122	2,136	2,049
31	336.4	Backflow Prevention	116	123	130	137	143	150	157	164	171	178	185	191	198	157
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	444	455	465	475	485	495	505	515	525	535	545	555	565	475
36	340.5	Office Furniture & Equipment	4,093	4,123	4,154	4,184	4,215	4,258	4,301	4,344	4,387	4,430	4,473	4,516	4,559	4,310
37	340.51	Computer Equipment	2,416	2,903	3,433	3,970	4,522	5,086	5,669	6,264	6,869	7,556	8,220	8,910	9,609	5,804
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	3,915	3,982	4,048	4,115	4,181	4,248	4,314	4,381	4,447	4,514	4,580	4,647	4,713	4,314
41	344.5	Laboratory Equipment	86	88	89	91	92	94	95	97	98	100	101	103	104	95
42	345.5	Power Operated Equipment	375	378	380	383	385	388	391	393	396	398	401	404	406	391
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	(848)	(843)	(838)	(833)	(828)	(823)	(817)	(812)	(807)	(802)	(797)	(791)	(786)	(817)
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	240,463	231,656	234,013	236,376	238,755	241,134	243,513	245,892	248,271	250,650	253,029	255,408	257,787	248,487

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Lake Gibson Estates
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: A-10
 Page: 1 of 3
 Preparer: R Griffin/J Guastella

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(4) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	967	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	78,338	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	47,315	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	17,023	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	21,355	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	1,932	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	18,083	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	692	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	298,032	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	1,039	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	39,568	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	20,937	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	191	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	4,229	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	2,196	0.00%	0	17	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	4,148	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	95	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	391	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	(354)	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	556,177		0	17		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	948	951	954	957	960	964	967	970	973	976	979	983	986	967
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	76,739	77,005	77,272	77,538	77,805	78,072	78,338	78,605	78,872	79,138	79,405	79,672	79,938	78,338
10	361.2	Collection Sewers - Gravity	67,029	38,063	39,447	40,830	42,213	43,596	44,980	46,363	47,746	49,129	50,513	51,900	53,287	47,315
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	16,705	16,758	16,811	16,864	16,917	16,970	17,023	17,076	17,129	17,182	17,235	17,289	17,342	17,023
13	364.2	Flow Measuring Devices	19,312	19,652	19,993	20,333	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,431	20,244
14	385.2	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	1,587	1,642	1,697	1,752	1,807	1,862	1,917	1,981	2,045	2,109	2,173	2,236	2,300	1,932
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	16,853	17,027	17,202	17,377	17,551	17,726	17,901	18,188	18,476	18,763	19,050	19,338	19,625	18,083
21	371.3	Pumping Equipment	336	358	396	468	540	611	683	755	826	898	969	1,041	1,113	692
22	389.3	Other Plant & Misc. Equipment	266,117	271,436	276,755	282,075	287,394	292,713	298,032	303,351	308,670	313,990	319,309	324,628	329,947	298,032
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	940	957	973	990	1,006	1,023	1,039	1,056	1,072	1,089	1,105	1,121	1,138	1,039
28	381.4	Plant Sewers	36,114	36,690	37,265	37,841	38,417	38,992	39,568	40,143	40,719	41,294	41,870	42,445	43,021	39,568
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	17,666	18,211	18,756	19,301	19,846	20,392	20,937	21,482	22,027	22,572	23,117	23,662	24,207	20,937
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	3,771	3,834	3,897	3,960	4,023	4,086	4,148	4,211	4,274	4,337	4,400	4,463	4,525	4,148
58	394.7	Laboratory Equipment	86	88	89	91	92	94	95	97	98	100	101	103	104	95
59	395.7	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	(384)	(379)	(374)	(369)	(364)	(359)	(354)	(350)	(345)	(340)	(335)	(330)	(325)	(354)
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	528,288	506,763	515,602	524,476	533,107	541,640	550,172	558,827	567,481	576,136	584,790	593,449	602,107	552,526

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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) 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	948	951	954	957	960	964	967	970	973	976	979	983	986	967
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	76,739	77,005	77,272	77,538	77,805	78,072	78,338	78,605	78,872	79,138	79,405	79,672	79,938	78,338
10	361.2	Collection Sewers - Gravity	67,029	38,063	39,447	40,830	42,213	43,596	44,980	46,363	47,746	49,129	50,513	51,900	53,287	47,315
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	16,705	16,758	16,811	16,864	16,917	16,970	17,023	17,076	17,129	17,182	17,235	17,289	17,342	17,023
13	364.2	Flow Measuring Devices	19,312	19,652	19,993	20,333	20,674	21,014	21,355	21,695	22,036	22,376	22,717	23,057	23,398	21,355
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	1,587	1,642	1,697	1,752	1,807	1,862	1,917	1,981	2,045	2,109	2,173	2,236	2,300	1,932
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Walls	16,853	17,027	17,202	17,377	17,551	17,726	17,901	18,188	18,476	18,763	19,050	19,338	19,625	18,083
21	371.3	Pumping Equipment	336	358	396	468	540	611	683	755	826	898	969	1,041	1,113	692
22	389.3	Other Plant & Misc. Equipment	266,117	271,436	276,755	282,075	287,394	292,713	298,032	303,351	308,670	313,990	319,309	324,628	329,947	298,032
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	940	957	973	990	1,006	1,023	1,039	1,056	1,072	1,089	1,105	1,121	1,138	1,039
28	381.4	Plant Sewers	36,114	36,690	37,265	37,841	38,417	38,992	39,568	40,143	40,719	41,294	41,870	42,445	43,021	39,568
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	17,666	18,211	18,756	19,301	19,846	20,392	20,937	21,482	22,027	22,572	23,117	23,662	24,207	20,937
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	168	172	176	180	184	187	191	195	199	203	207	211	215	191
53	390.7	Office Furniture & Equipment	4,093	4,116	4,138	4,161	4,184	4,207	4,229	4,252	4,275	4,298	4,320	4,343	4,366	4,229
54	390.71	Computer Equipment	914	1,098	1,299	1,502	1,711	1,924	2,145	2,370	2,610	2,859	3,111	3,372	3,636	2,196
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	3,771	3,834	3,897	3,960	4,023	4,086	4,148	4,211	4,274	4,337	4,400	4,463	4,525	4,148
58	394.7	Laboratory Equipment	86	88	89	91	92	94	95	97	98	100	101	103	104	95
59	395.7	Power Operated Equipment	375	378	380	383	385	388	391	393	396	398	401	404	406	391
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	(384)	(379)	(374)	(369)	(364)	(359)	(354)	(350)	(345)	(340)	(335)	(330)	(325)	(354)
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	529,370	508,058	517,128	526,234	535,345	544,461	553,585	562,834	572,098	581,372	590,647	599,937	609,229	556,177

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

Florida Public Service Commission

Lake Gibson Estates

Schedule: A-11

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

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

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

Florida Public Service Commission

Lake Gibson Estates

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		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	223,113	250,697
	2004		
26	Additions	0	0
27	Adjustments	0	0
28	12/31/04 Balance	223,113	250,697
	2005		
29	Additions	2,758	0
30	Adjustments	0	0
31	12/31/05 Balance	225,871	250,697
	2006		
32	Additions	5,516	3,900
33	Adjustments	0	0
34	12/31/06 Balance	231,387	254,597
	2007		
35	Additions	1,756	672
36	Adjustments	0	0
37	12/31/07 Balance	233,143	255,270

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-12

Page: 1 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Useful Amount	Amount	Non-Used & Useful %	Useful Amount
1		WATER						
2		Cash CIAC:						
3	320	Water Treatment Equipment	122,243	0.00%	0		0.00%	0
4	334	Meter Fees	29,299	0.00%	0		0.00%	0
5	331	Main Extension Charge	32,225	0.00%	0		0.00%	0
6	333	Service Installation Fees	7,876	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>191,643</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	31,803	0.00%	0		0.00%	0
12	333	Services	5,891	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	2,456	0.00%	0		0.00%	0
15		Total Property CIAC	<u>40,150</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>231,793</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		SEWER						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	98,039	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	24,155	0.00%	0		0.00%	0
24	363	Service Installation Fees	20,102	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>142,296</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	12,970	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	84,272	0.00%	0		0.00%	0
31	363	Services to Customers	3,496	0.00%	0		0.00%	0
32	370	Lift Stations	8,596	0.00%	0		0.00%	0
33	371	Pumping Equipment	3,122	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>112,456</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>254,753</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance
 Lake Gibson Estates
 Docket No. 060121-WS
 Historical Test Year Ending December 31, 2007

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	122,243	122,243	122,243	122,243	122,243	122,243	122,243	122,243	122,243	122,243	122,243	122,243	122,243	122,243
4	334	Meter Fees	29,299	29,299	29,299	29,299	29,299	29,299	29,299	29,299	29,299	29,299	29,299	29,299	29,299	29,299
5	331	Main Extension Charge	31,820	31,820	31,820	31,820	31,820	31,820	31,820	31,820	31,820	31,820	33,576	33,576	33,576	32,225
6	333	Service Installation Fees	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876
7		Total Cash CIAC	191,238	191,238	191,238	191,238	191,238	191,238	191,238	191,238	191,238	191,238	192,994	192,994	192,994	191,643
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	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803
12	333	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456
15		Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150
16																
17		Total Water CIAC	231,387	231,387	231,387	231,387	231,387	231,387	231,387	231,387	231,387	231,387	233,143	233,143	233,143	231,793
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	98,039	98,039	98,039	98,039	98,039	98,039	98,039	98,039	98,039	98,039	98,039	98,039	98,039	98,039
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,672	24,672	24,672	24,155
24	363	Service Installation Fees	20,102	20,102	20,102	20,102	20,102	20,102	20,102	20,102	20,102	20,102	20,102	20,102	20,102	20,102
25		Total Cash CIAC	142,141	142,141	142,141	142,141	142,141	142,141	142,141	142,141	142,141	142,141	142,814	142,814	142,814	142,296
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	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970
30	361	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272
31	363	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496
32	370	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596
33	371	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122
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	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456
38																
39		Total Sewer CIAC	254,597	254,597	254,597	254,597	254,597	254,597	254,597	254,597	254,597	254,597	255,270	255,270	255,270	254,753

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Leke Gibson Estates

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	WATER														
2	Cash CIAC:														
3	320 Water Treatment Equipment	122,243	122,243	122,243	122,243	122,243	122,243	122,243	122,243	122,243	122,243	122,243	122,243	122,243	122,243
4	334 Meter Fees	29,299	29,299	29,299	29,299	29,299	29,299	29,299	29,299	29,299	29,299	29,299	29,299	29,299	29,299
5	331 Main Extension Charge	31,820	31,820	31,820	31,820	31,820	31,820	31,820	31,820	31,820	31,820	33,576	33,576	33,576	32,225
6	333 Service Installation Fees	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876
7	Total Cash CIAC	191,238	191,238	191,238	191,238	191,238	191,238	191,238	191,238	191,238	191,238	192,994	192,994	192,994	191,643
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	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803
12	333 Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456
15	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150
16															
17	Total Water CIAC	231,387	231,387	231,387	231,387	231,387	231,387	231,387	231,387	231,387	231,387	233,143	233,143	233,143	231,793
18															
19	SEWER														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	98,039	98,039	98,039	98,039	98,039	98,039	98,039	98,039	98,039	98,039	98,039	98,039	98,039	98,039
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,672	24,672	24,672	24,155
24	363 Service Installation Fees	20,102	20,102	20,102	20,102	20,102	20,102	20,102	20,102	20,102	20,102	20,102	20,102	20,102	20,102
25	Total Cash CIAC	142,141	142,141	142,141	142,141	142,141	142,141	142,141	142,141	142,141	142,141	142,814	142,814	142,814	142,296
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	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970
30	361 Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272
31	363 Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496
32	370 Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596
33	371 Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122
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	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456
38															
39	Total Sewer CIAC	254,597	254,597	254,597	254,597	254,597	254,597	254,597	254,597	254,597	254,597	255,270	255,270	255,270	254,753

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

Florida Public Service Commission

**Lake Gibson Estates
Docket No. 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 June 30, 2004 in accordance with PSC Amendatory Order			
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	_____	_____
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance	_____	_____
	1999		
11	Additions		
12	Adjustments		
13	12/31/99 Balance	_____	_____
	2000		
14	Additions		
15	Adjustments		
16	12/31/00 Balance	_____	_____
	2001		
17	Additions		
18	Adjustments		
19	12/31/01 Balance	_____	_____

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

Florida Public Service Commission

Lake Gibson Estates

Docket No. 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		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	67,657	67,089
	2004		
26	Additions	2,889	2,988
27	Adjustments	(1)	1
28	12/31/04 Balance	70,545	70,078
	2005		
29	Additions	2,919	2,988
30	Adjustments	0	1
31	12/31/05 Balance	73,464	73,067
	2006		
32	Additions	17,960	15,616
33	Adjustments	(5,808)	(5,977)
34	12/31/06 Balance	85,616	82,706
	2007		
35	Additions	6,670	5,748
36	Adjustments	(5,920)	(5,186)
37	12/31/07 Balance	86,366	83,268

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Lake Gibson Estates

Schedule: A-14

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
		(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1	WATER						
2	Cash						
3	320 Water Treatment Equipment	62,009	0.00%	0		0.00%	0
4	334 Meter Fees	8,821	0.00%	0		0.00%	0
5	331 Main Extension Charge	3,264	0.00%	0		0.00%	0
6	333 Service Installation Fees	644	0.00%	0		0.00%	0
7	Total Cash	<u>74,739</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	7,009	0.00%	0		0.00%	0
12	333 Services	2,387	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	1,853	0.00%	0		0.00%	0
15	Total Property	<u>11,249</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>85,988</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	SEWER						
20	Cash						
21	380 Treatment & Disposal Equipment	36,621	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	2,971	0.00%	0		0.00%	0
24	363 Service Installation Fees	12,555	0.00%	0		0.00%	0
25	Total Cash	<u>52,146</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	12,679	0.00%	0		0.00%	0
30	361 Collection Sewers- Gravity	15,941	0.00%	0		0.00%	0
31	363 Services to Customers	2,157	0.00%	0		0.00%	0
32	370 Lift Stations	5,713	0.00%	0		0.00%	0
33	371 Pumping Equipment	(5,651)	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>30,839</u>		<u>0</u>	<u>0</u>		<u>0</u>
38							
39	Total Sewer	<u>82,986</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Lake Gibson Estates

Schedule: A-14

Docket No. 080121-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 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	62,009	62,009	62,009	62,009	62,009	62,009	62,009	62,009	62,009	62,009	62,009	62,009	62,011	62,009
4	334	Meter Fees	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,822	8,821
5	331	Main Extension Charge	2,893	3,448	4,003	4,558	5,113	5,668	6,223	6,778	7,333	7,888	8,443	9,002	9,561	6,224
6	333	Service Installation Fees	644	644	644	644	644	644	644	644	644	644	644	644	644	644
7		Total Cash AAC	74,367	74,922	75,477	76,032	76,587	77,142	77,697	78,252	78,807	79,362	79,917	80,476	81,037	77,699
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	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009
12	333	Services	2,387	2,387	2,387	2,387	2,387	2,387	2,387	2,387	2,387	2,387	2,387	2,387	2,387	2,387
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853
15		Total Property AAC	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249
16																
17		Total Water AAC	85,616	86,171	86,726	87,281	87,836	88,391	88,946	89,501	90,056	90,611	91,166	91,725	92,286	88,947
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	36,621	36,621	36,621	36,621	36,621	36,621	36,621	36,621	36,621	36,621	36,621	36,621	36,620	36,621
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	2,691	3,170	3,649	4,128	4,607	5,086	5,565	6,044	6,523	7,002	7,481	7,961	8,441	5,565
24	363	Service Installation Fees	12,555	12,555	12,555	12,555	12,555	12,555	12,555	12,555	12,555	12,555	12,555	12,555	12,554	12,555
25		Total Cash AAC	51,867	52,346	52,825	53,304	53,783	54,262	54,741	55,220	55,699	56,178	56,657	57,137	57,615	54,741
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	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679
30	361	Collection Sewers- Gravity	15,941	15,941	15,941	15,941	15,941	15,941	15,941	15,941	15,941	15,941	15,941	15,941	15,941	15,941
31	363	Services to Customers	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157
32	370	Lift Stations	5,713	5,713	5,713	5,713	5,713	5,713	5,713	5,713	5,713	5,713	5,713	5,713	5,713	5,713
33	371	Pumping Equipment	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)
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	30,839	30,839	30,839	30,839	30,839	30,839	30,839	30,839	30,839	30,839	30,839	30,839	30,839	30,839
38																
39		Total Sewer AAC	82,706	83,185	83,664	84,143	84,622	85,101	85,580	86,059	86,538	87,017	87,496	87,976	88,454	85,580

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Lake Gibson Estates
 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	62,009	62,009	62,009	62,009	62,009	62,009	62,009	62,009	62,009	62,009	62,009	62,009	62,009	62,009
4	334 Meter Fees	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821
5	331 Main Extension Charge	2,893	2,954	3,016	3,078	3,139	3,201	3,263	3,324	3,386	3,448	3,513	3,578	3,643	3,264
6	333 Service Installation Fees	644	644	644	644	644	644	644	644	644	644	644	644	644	644
7	Total Cash AAC	74,367	74,429	74,491	74,552	74,614	74,676	74,737	74,799	74,861	74,922	74,988	75,053	75,118	74,739
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	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009
12	333 Services	2,387	2,387	2,387	2,387	2,387	2,387	2,387	2,387	2,387	2,387	2,387	2,387	2,387	2,387
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853
15	Total Property AAC	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249
16															
17	Total Water AAC	85,616	85,678	85,739	85,801	85,863	85,924	85,986	86,048	86,109	86,171	86,236	86,301	86,366	85,988
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	36,621	36,621	36,621	36,621	36,621	36,621	36,621	36,621	36,621	36,621	36,621	36,621	36,621	36,621
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	2,691	2,738	2,784	2,831	2,877	2,924	2,970	3,017	3,063	3,110	3,158	3,205	3,253	2,971
24	363 Service Installation Fees	12,555	12,555	12,555	12,555	12,555	12,555	12,555	12,555	12,555	12,555	12,555	12,555	12,555	12,555
25	Total Cash AAC	51,867	51,913	51,960	52,006	52,053	52,099	52,146	52,192	52,239	52,285	52,333	52,381	52,429	52,146
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	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679	12,679
30	361 Collection Sewers- Gravity	15,941	15,941	15,941	15,941	15,941	15,941	15,941	15,941	15,941	15,941	15,941	15,941	15,941	15,941
31	363 Services to Customers	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157	2,157
32	370 Lift Stations	5,713	5,713	5,713	5,713	5,713	5,713	5,713	5,713	5,713	5,713	5,713	5,713	5,713	5,713
33	371 Pumping Equipment	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)	(5,651)
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	30,839	30,839	30,839	30,839	30,839	30,839	30,839	30,839	30,839	30,839	30,839	30,839	30,839	30,839
38															
39	Total Sewer AAC	82,706	82,763	82,799	82,846	82,892	82,939	82,985	83,032	83,078	83,125	83,172	83,220	83,268	82,986

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

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

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

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

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

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

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

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

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

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

Florida Public Service Commission

Lake Gibson Estates
Docket No. 080121-WS
0

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

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	<u>2,603,576</u>	<u>2,658,067</u>
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	2.255%	2.221%
25	Assets Allocated - Water (line 10 x line 23)	58,702	59,039
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(48,432)	(7,473)
27			
28	Allocation Percentage - Sewer	0.853%	0.840%
29	Assets Allocated - Sewer (line 7 x line 17)	22,214	22,341
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(18,327)	(2,828)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	<u>10,270</u>	<u>51,566</u>
47	Sewer (Lines 29-30+35+39+43)	<u>3,886</u>	<u>19,513</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Lake Gibson Estates
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)	(31,783,136)	(32,066,280)	(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	1,833,110	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	688,269	706,580
21	Prepayments	153,113	155,190	155,700	153,808	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	6,359	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	464,714	454,054	443,845	426,275	411,422	386,609	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

Lake Gibson Estates

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	28,803	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	376,164	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	1,227,066	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	15,308,001	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

Lake Gibson Estates
NET OPERATING INCOME

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Analysis of Contractual Services	B-9	64
Rate Case Expense Analysis	B-10	65
Analysis of Maintenance Expenses	B-11	66
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Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Description	(3) Per Books 2007	(4) Utility Test Year Adjustment	(5) Adjusted Test Year 2007	(6) Pro Forma Adjustments	(7) Pro Forma Adjusted	(8) Requested Revenue Adjustment	(9) Requested Annual Revenues	(10) Supporting Schedules
1	OPERATING REVENUES	141,451	(649)	140,803	0	140,803	233,050	373,853	B-4, E-2
2	Operation & Maintenance	170,966	28,383	199,350	24,671	224,020	3,442	227,462	B-5
3	Depreciation, net of CIAC Amort.,U&U	15,475	13,306	28,781	4,216	32,996	0	32,996	B-13
4	Amortization	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	55,745	(33,867)	21,878	4,109	25,987	10,487	36,474	B-15
6	Provision for Income Taxes	(38,859)	(6,514)	(45,372)	(14,319)	(59,691)	84,526	24,835	C-1, B-3
7	OPERATING EXPENSES	203,328	1,309	204,637	18,676	223,312	98,455	321,768	
8	NET OPERATING INCOME	(61,877)	(1,957)	(63,834)	(18,676)	(82,510)	134,595	52,086	
9	RATE BASE	336,655	89,595	426,250	214,470	640,720		640,720	A-1
10	RATE OF RETURN	-18.38%		-14.98%				8.13%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: B-2

Page: 1 of 1

Preparer: S Szczygiel

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

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	98,681	(1,629)	97,052	0	97,052	576,413	673,465	B-4, E-2
2	Operation & Maintenance	184,843	8,518	193,361	63,769	257,130	8,513	265,642	B-6
3	Depreciation, net of CIAC Amort., U&U	98,420	11,226	109,646	412	110,058	0	110,058	B-14
4	Amortization	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	3,783	43,345	47,129	(553)	46,575	25,939	72,514	B-15
6	Provision for Income Taxes	(72,662)	(38,477)	(111,140)	(24,678)	(135,817)	209,062	73,244	C-1, B-3
7	OPERATING EXPENSES	214,385	24,611	238,996	38,950	277,945	243,513	521,458	
8	NET OPERATING INCOME	(115,704)	(26,239)	(141,943)	(38,950)	(180,893)	332,900	152,007	
9	RATE BASE	1,830,369	31,179	1,861,548	17,983	1,879,531		1,879,531	A-2
10	RATE OF RETURN	-6.32%		-7.63%				8.09%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Lake Gibson Estates

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				
4		Billed less Booked Revenue	(649)		E-2	
5		TOTAL REVENUE ADJUSTMENTS		(1,629)		
6			(649)	(1,629)		
7	B	OPERATIONS & MAINTENANCE				
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	(1,781)	(151)	B-5, B-6
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	650	140	
10	603/703	Salaries & Wages - Officers, Exec.		0	0	
11	604/704	Employee Pensions & Benefits		0	0	
12	610/710	Purchased Water / Sewer Treatment	Normalize Lake Gibson Purchased Wastewater	0	51,366	
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	999	378	
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	197	75	
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	165	62	
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	109	41	
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	8	3	
24	635/735	Contractual Services - Testing		0	0	
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	839	317	
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	28,133	(43,359)	
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(571)	(216)	
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(367)	(139)	
40						
41						
42		TOTAL O&M ADJUSTMENTS		28,383	8,518	
43						

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Lake Gibson Estates
 Docket No. 080121-WS
 Schedule Year Ended: 12/31/07
 Historical { } Projected {X}

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

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

Line No.	(1) Description	(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules
1	UTILITY TEST YEAR ADJUSTMENTS - 2007, continued			
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3	Allocation of Corporate IT	7,193	2,722	
4	Allocation of Corp Structures & Improvements	124	47	
5		-	-	
6	PSC Depr Rate Correction, Depr Expn	70	3,271	
7	PSC Depr Rate Correction, Amort CIAC	5,920	5,186	
8		-	-	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>13,306</u>	<u>11,226</u>	
10				
11				
12	D AMORTIZATION			
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	0	0	
14	-	0	0	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>0</u>	<u>0</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment	(29)	(73)	
20	Payroll tax adjustment	7,839	1,741	
21	Property tax adjustment	(41,677)	41,677	
22	Property tax adjustment	0	0	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>(33,867)</u>	<u>43,345</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	(6,514)	(38,477)	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(6,514)</u>	<u>(38,477)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>1,308</u>	<u>24,611</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	Acct	(1) Description	(2) 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	2,627	565
5	601/701		Market Based Increases	4,394	324
6	601/701		New Rates Manager & Controller	3,776	1,428
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	1,571	274
11	610/710	Purchased Water / Sewer Treatment	Lake Gibson Pro Forma Purchased Wastewater	0	55,766
12	NA/711	Sludge Removal Expense			0
13	615/715	Purchased Power		0	0
14	616/716	Fuel for Purchased Power		0	0
15	618/718	Chemicals		0	0
16	620/720	Materials & Supplies		0	0
17	631/731	Contractual Services - Engineering		0	0
18	632/732	Contractual Services - Accounting		0	0
19	633/733	Contractual Services - Legal		0	0
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	111	42
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	431	163
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	33	12
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(1,350)	(511)
24	634/734		Additional 2008 Service Co employee benefits	294	111
25	635/735	Contractual Services - Testing		0	0
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	183	69
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	14	5
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(1,175)	(444)
29	636/736		Additional 2008 ACO employee benefits	1,318	499
30	636/736		Eliminate O/S Contractor meter reading	(2,000)	0
31	636/736			0	0
32	641/741	Rental of Building/Real Prop.	New office rent	187	71
33	642/742	Rental of Equipment		0	0
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	1,422	538
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	11,503	4,353
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)	1,333	504
44					
45					
46		TOTAL O&M ADJUSTMENTS		<u>24,671</u>	<u>63,769</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	UTILITY PRO FORMA ADJUSTMENTS, continued			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	3,127	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	1,088	412	I
6		0		
7			0	
8		0		
9			0	
10		0	0	
11	TOTAL	<u>4,216</u>	<u>412</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	543	70	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	589	(705)	
22	Property taxes associated with Pro Forma plant	2,977	81	
23	Property Tax adjustment for Non-Used & Useful plant	0	0	
24	TOTAL	<u>4,109</u>	<u>(553)</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(14,319)	(24,678)	
28	TOTAL	<u>(14,319)</u>	<u>(24,678)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>18,677</u>	<u>38,950</u>	
31				
32				
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>233,050</u>	<u>576,413</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>3,442</u>	<u>8,513</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>10,487</u>	<u>25,939</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	140,803	97,052	B-1, B-2
46	Plus Required Revenue Adjustment	<u>233,050</u>	<u>576,413</u>	
47	Rate Year Revenue at Proposed Rates	<u>373,853</u>	<u>673,465</u>	
48				
49	Less Operating Expenses Before Income Taxes	(296,933)	(448,214)	B-1, B-2
50	Less Interest Expense	(12,540)	(35,376)	D-1
51	Taxable Income	<u>64,381</u>	<u>189,875</u>	
52	Income Tax at Composite Rate of 38.575%	24,835	73,244	
53	Less Income Tax at Present Rates	59,691	135,817	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>84,526</u>	<u>209,062</u>	

Test Year Operating Revenues

Florida Public Service Commission

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

Historical [X] Projected []

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

(1) WATER			(2)			(3) SEWER			(4)		
Line No.	Account No. and Description	Revenues				Account No. and Description	Revenues				
1	WATER SALES					SEWER SALES					
2	460.1 Unmetered Water Revenue	0				521.1 Flat Rate - Residential	98,175				
3	461.1 Metered - Residential	133,014				521.2 Flat Rate - Commercial	626				
4	461.2 Metered - Commercial	5,967				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	(120)				
9	462.1 Public Fire Protection	0				522.2 Measured - Commercial	0				
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>138,981</u>				TOTAL SEWER SALES	<u>98,681</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	2,470				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>2,470</u>				TOTAL OTHER SEWER REVENUES	<u>0</u>				
28											
29	TOTAL WATER OPERATING REVENUES	<u>141,451</u>				TOTAL SEWER OPERATING REVENUES	<u>98,681</u>				

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

Florida Public Service Commission

Lake Gibson Estates
Docket No. 080121-WS

Schedule: B-5
 Page: 1 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 the Test Year

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Unacc. Water Ajdstmnt @ 0.00%	2007 Adjusted	Pro Forma Adjustments	Unacc. Water Ajdstmnt @ 0.00%	Pro Forma	
1	601 Salaries & Wages - Employees	52,368	(1,131)	51,237		51,237	10,797	62,034		
2	603 Salaries & Wages - Officers, Exec.	1,853	0	1,853		1,853	0	1,853		
3	604 Employee Pensions & Benefits	14,856	0	14,856		14,856	1,571	16,426		
4	610 Purchased Water	0	0	0	0	0	0	0		
5	615 Purchased Power	24,140	0	24,140		24,140	0	24,140		
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0		
7	618 Chemicals	2,360	0	2,360		2,360	0	2,360		
8	620 Materials & Supplies	2,802	0	2,802	0	2,802	0	2,802		
9	631 Contractual Services - Engineering	266	0	266		266	0	266		
10	632 Contractual Services - Accounting	(316)	999	684		684	0	684		
11	633 Contractual Services - Legal	421	197	618		618	0	618		
12	634 Contractual Services - Mgmt. Fees	18,547	283	18,829		18,829	(481)	18,349		
13	635 Contractual Services - Testing	3,730	0	3,730		3,730	0	3,730		
14	636 Contractual Services - Other	19,947	839	20,786		20,786	(1,659)	19,127		
15	641 Rental of Building/Real Prop.	1,786	0	1,786		1,786	187	1,972		
16	642 Rental of Equipment	204	0	204		204	0	204		
17	650 Transportation Expenses	12,657	0	12,657		12,657	1,422	14,079		
18	656 Insurance - Vehicle	878	0	878		878	0	878		
19	657 Insurance - General Liability	3,492	0	3,492		3,492	0	3,492		
20	658 Insurance - Workman's Comp.	523	0	523		523	0	523		
21	659 Insurance - Other	1,152	0	1,152		1,152	0	1,152		
22	660 Advertising Expense	9	0	9		9	0	9		
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	11,503	11,503		
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0	0		
25	670 Bad Debt Expense	2,812	0	2,812		2,812	0	2,812		
26	675 Miscellaneous Expense	6,479	27,196	33,675		33,675	1,333	35,008		
27										
28	TOTAL WATER O & M EXPENSES	170,966	28,383	199,350	0	199,350	24,671	224,020		

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

Florida Public Service Commission

Lake Gibson Estates
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	Dec	2007 Total Per Books Annual	
1	601 Salaries & Wages - Employees	4,655	4,733	5,236	4,751	4,541	4,964	3,892	4,806	11,623	4,369	(4,496)	3,295	52,368	
2	603 Salaries & Wages - Officers, Exec.	235	259	(1,186)	239	241	366	301	276	1,665	398	(1,236)	296	1,853	
3	604 Employee Pensions & Benefits	1,499	1,363	1,161	930	1,225	1,284	1,474	1,099	844	988	1,589	1,399	14,856	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	1,678	1,858	1,737	1,839	2,091	2,190	2,375	2,286	2,427	2,005	1,570	2,084	24,140	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	618 Chemicals	87	214	236	121	231	94	298	253	200	78	295	254	2,360	
8	620 Materials & Supplies	95	294	230	184	16	58	21	291	451	703	(179)	638	2,802	
9	631 Contractual Services - Engineering	33	33	33	33	33	33	33	33	0	0	0	0	266	
10	632 Contractual Services - Accounting	234	204	204	(714)	119	119	117	119	(76)	116	123	(881)	(316)	
11	633 Contractual Services - Legal	32	32	35	33	33	37	43	43	402	58	(367)	41	421	
12	634 Contractual Services - Mgmt. Fees	1,244	1,242	1,481	1,965	1,910	1,772	1,275	770	2,297	1,376	1,735	1,480	18,547	
13	635 Contractual Services - Testing	178	178	178	88	358	178	88	335	890	88	253	919	3,730	
14	636 Contractual Services - Other	1,824	1,035	988	1,117	1,160	1,033	1,093	4,220	3,735	1,307	(36)	2,471	19,947	
15	641 Rental of Building/Real Prop.	135	137	149	139	142	156	181	182	1,705	245	(1,559)	174	1,786	
16	642 Rental of Equipment	10	10	11	78	11	12	14	14	131	19	(120)	13	204	
17	650 Transportation Expenses	934	1,033	1,041	995	1,153	1,038	939	1,201	441	1,169	1,718	996	12,657	
18	656 Insurance - Vehicle	73	73	73	73	73	73	72	73	73	73	73	73	878	
19	657 Insurance - General Liability	292	292	292	292	292	292	287	291	292	291	290	291	3,492	
20	658 Insurance - Workman's Comp.	44	44	44	44	44	44	43	44	44	44	43	44	523	
21	659 Insurance - Other	96	96	96	96	96	96	95	96	96	96	95	96	1,152	
22	660 Advertising Expense	1	1	1	1	1	1	1	1	8	1	(8)	1	9	
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	90	29	399	585	809	(126)	766	608	(1,098)	3,717	(2,173)	(794)	2,812	
26	675 Miscellaneous Expense	415	639	449	433	837	511	632	588	3,692	700	(3,027)	610	6,479	
27															
28	TOTAL WATER O & M EXPENSES	13,883	13,798	12,888	13,321	15,416	14,223	14,039	17,630	29,843	17,841	(5,416)	13,499	170,966	

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	601 Salaries & Wages - Employees	4,018	4,085	4,530	4,090	3,868	4,227	3,033	3,944	3,547	3,207	2,889	2,472		43,909
2	603 Salaries & Wages - Officers, Exec.	(0)	(0)	(0)	(0)	(0)	(0)	0	0	(0)	(0)	(0)	0		(0)
3	604 Employee Pensions & Benefits	(15)	(209)	(77)	(639)	(283)	(165)	(0)	(362)	(258)	(490)	(160)	(102)		(2,757)
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0		0
5	615 Purchased Power	1,668	1,848	1,726	1,829	2,081	2,178	2,362	2,273	2,303	1,987	1,684	2,072		24,010
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0		0
7	618 Chemicals	87	214	236	121	231	94	298	253	200	78	295	254		2,360
8	620 Materials & Supplies	80	278	213	168	0	40	0	270	255	675	0	618		2,597
9	631 Contractual Services - Engineering	33	33	33	33	33	33	33	33	0	0	0	0		266
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(593)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)		(593)
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	176	176	176	86	356	176	86	334	875	86	266	917		3,714
14	636 Contractual Services - Other	844	137	136	184	180	139	96	3,187	352	138	1,493	1,394		8,278
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	67	0	0	0	0	0	0	0	0		67
17	650 Transportation Expenses	(0)	0	(0)	(0)	0	0	0	(0)	0	0	0	(0)		0
18	656 Insurance - Vehicle	(0)	0	0	0	0	0	(0)	0	0	0	0	0		0
19	657 Insurance - General Liability	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)		0
20	658 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0		0
21	659 Insurance - Other	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0		(0)
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0		0
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0		0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0		0
25	670 Bad Debt Expense	99	38	409	594	818	(117)	777	620	(989)	3,732	(2,272)	(783)		2,926
26	675 Miscellaneous Expense	139	359	144	148	546	192	261	216	201	198	164	255		2,824
27															
28	TOTAL WATER O & M EXPENSES	7,129	6,959	7,525	6,088	7,831	6,798	6,947	10,768	6,486	9,612	4,360	7,097		87,602

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

Florida Public Service Commission

Lake Gibson Estates
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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	118	140	(1,315)	118	118	230	144	118	184	185	118	145	302
3	604 Employee Pensions & Benefits	1,536	1,594	1,262	1,591	1,531	1,474	1,504	1,491	1,379	1,517	1,495	1,529	17,909
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	234	204	204	(120)	120	120	118	119	(72)	117	119	(880)	282
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634 Contractual Services - Mgmt. Fees	1,243	1,241	1,480	1,965	1,909	1,771	1,274	770	2,290	1,375	1,742	1,479	18,540
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
14	636 Contractual Services - Other	776	691	626	721	764	658	721	757	793	796	840	813	8,956
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	981	1,081	1,093	1,043	1,202	1,092	1,002	1,265	1,032	1,254	1,177	1,056	13,277
18	656 Insurance - Vehicle	73	73	73	73	73	73	72	73	73	73	73	73	877
19	657 Insurance - General Liability	292	292	292	292	292	292	267	291	291	291	291	291	3,490
20	658 Insurance - Workman's Comp.	44	44	44	44	44	44	43	44	44	44	44	44	523
21	659 Insurance - Other	96	96	96	96	96	96	95	96	96	96	96	96	1,151
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	5,392	5,455	3,856	5,822	6,149	5,850	5,259	5,022	6,110	5,747	5,994	4,645	65,301

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	2007												Total Annual	Allocation Rate
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec		
1	601 Salaries & Wages - Employees	637	648	706	661	673	738	859	862	8,076	1,162	(7,385)	822	8,459	46.83%
2	603 Salaries & Wages - Officers, Exec.	117	119	129	121	123	135	157	158	1,481	213	(1,354)	151	1,551	8.59%
3	604 Employee Pensions & Benefits	(22)	(22)	(24)	(23)	(23)	(25)	(30)	(30)	(278)	(40)	254	(28)	(291)	-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	10	10	11	10	10	11	13	13	124	18	(114)	13	130	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	15	16	17	16	16	18	21	21	196	28	(179)	20	205	1.14%
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(4)	(1)	4	(0)	(4)	-0.02%
11	633 Contractual Services - Legal	32	32	35	33	33	37	43	43	402	58	(367)	41	421	2.33%
12	634 Contractual Services - Mgmt. Fees	1	1	1	1	1	1	1	1	7	1	(6)	1	7	0.04%
13	635 Contractual Services - Testing	1	1	1	1	1	1	2	2	15	2	(13)	1	15	0.09%
14	636 Contractual Services - Other	204	208	226	212	216	237	275	276	2,591	373	(2,369)	264	2,713	15.02%
15	641 Rental of Building/Real Prop.	135	137	149	139	142	156	181	182	1,705	245	(1,559)	174	1,786	9.89%
16	642 Rental of Equipment	10	10	11	11	11	12	14	14	131	19	(120)	13	137	0.76%
17	650 Transportation Expenses	(47)	(47)	(52)	(48)	(49)	(54)	(63)	(63)	(591)	(85)	540	(60)	(619)	-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	1	0.01%
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
22	660 Advertising Expense	1	1	1	1	1	1	1	1	8	1	(8)	1	9	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	(9)	(9)	(10)	(9)	(9)	(10)	(12)	(12)	(109)	(16)	99	(11)	(114)	-0.63%
26	675 Miscellaneous Expense	275	280	305	285	291	319	371	372	3,490	502	(3,191)	355	3,655	20.24%
27															
28	TOTAL WATER O & M EXPENSES	1,361	1,384	1,507	1,411	1,437	1,575	1,833	1,840	17,247	2,482	(15,770)	1,756	18,063	100.00%
	675863 Service & Sundry input to be allocated to lines 1-26	1,361	1,384	1,507	1,411	1,437	1,575	1,833	1,840	17,247	2,482	(15,770)	1,756	18,063	

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

Florida Public Service Commission

Lake Gibson Estates
 Docket No. 080121-WS

Schedule: B-6
 Page: 1 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 the Test Year

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Excess I&I Ajdstmnt @ N/A	2007 Adjusted	Pro Forma Adjustments	Excess I&I Ajdstmnt @ N/A	Pro Forma	
1	701 Salaries & Wages - Employees	33,930	(12)	33,918		33,918		2,316		36,234
2	703 Salaries & Wages - Officers, Exec.	5,337	0	5,337		5,337		0		5,337
3	704 Employee Pensions & Benefits	1,653	0	1,653		1,653		274		1,927
4	710 Purchased Sewage Treatment	86,526	51,366	137,892	0	137,892		55,766	0	193,658
5	711 Sludge Removal Expense	0	0	0		0		0		0
6	715 Purchased Power	1,363	0	1,363	0	1,363		0	0	1,363
7	716 Fuel for Power Production	0	0	0		0		0		0
8	718 Chemicals	75	0	75	0	75		0	0	75
9	720 Materials & Supplies	2,294	0	2,294		2,294		0		2,294
10	731 Contractual Services - Engineering	101	0	101		101		0		101
11	732 Contractual Services - Accounting	(136)	378	242		242		0		242
12	733 Contractual Services - Legal	1,417	75	1,491		1,491		0		1,491
13	734 Contractual Services - Mgmt. Fees	7,037	107	7,143		7,143		(182)		6,962
14	735 Contractual Services - Testing	352	0	352		352		0		352
15	736 Contractual Services - Other	17,719	317	18,037		18,037		129		18,165
16	741 Rental of Building/Real Prop.	6,014	0	6,014		6,014		71		6,084
17	742 Rental of Equipment	461	0	461		461		0		461
18	750 Transportation Expenses	3,162	0	3,162		3,162		538		3,700
19	756 Insurance - Vehicle	333	0	333		333		0		333
20	757 Insurance - General Liability	1,325	0	1,325		1,325		0		1,325
21	758 Insurance - Workman's Comp.	199	0	199		199		0		199
22	759 Insurance - Other	437	0	437		437		0		437
23	760 Advertising Expense	30	0	30		30		0		30
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0		4,353		4,353
25	767 Reg. Comm. Exp. - Other	0	0	0		0		0		0
26	770 Bad Debt Expense	75	0	75		75		0		75
27	775 Miscellaneous Expense	15,139	(43,714)	(28,575)		(28,575)		504		(28,071)
28										
29	TOTAL WATER O & M EXPENSES	184,843	8,518	193,361	0	193,361		63,769	0	257,130

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

Florida Public Service Commission

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

Schedule: B-6
Page: 2 of 5
Preparer: S Szczygiel

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

Line No.	Account No. and Name	2007												Total Per Books Annual
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	
1	701 Salaries & Wages - Employees	3,388	2,996	3,361	2,902	2,416	2,793	3,092	3,196	33,200	4,489	(31,058)	3,157	33,930
2	703 Salaries & Wages - Officers, Exec.	419	409	(65)	454	469	560	630	591	6,131	850	(5,720)	610	5,337
3	704 Employee Pensions & Benefits	224	(15)	(446)	232	218	200	192	188	(865)	150	1,373	202	1,653
4	710 Purchased Sewage Treatment	6,472	6,836	5,757	5,552	8,089	6,703	7,381	8,678	8,846	7,575	7,174	7,464	88,526
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	104	156	104	90	98	112	121	128	592	144	(407)	122	1,363
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	75	0	0	0	0	0	0	0	0	0	0	0	75
9	720 Materials & Supplies	50	90	112	54	146	71	76	72	856	653	(204)	319	2,294
10	731 Contractual Services - Engineering	13	13	13	13	13	13	13	13	0	0	0	0	101
11	732 Contractual Services - Accounting	88	76	76	(275)	44	44	43	44	(44)	42	61	(334)	(136)
12	733 Contractual Services - Legal	101	97	117	111	115	128	156	148	1,644	212	(1,563)	150	1,417
13	734 Contractual Services - Mgmt. Fees	472	471	562	745	724	872	484	294	894	524	632	562	7,037
14	735 Contractual Services - Testing	4	4	4	4	4	5	6	425	(360)	8	(57)	306	352
15	736 Contractual Services - Other	1,791	927	1,036	1,677	1,071	1,120	1,279	1,587	11,098	2,060	(9,124)	3,196	17,719
16	741 Rental of Building/Real Prop.	431	410	498	471	489	544	663	629	6,979	898	(6,637)	639	6,014
17	742 Rental of Equipment	33	31	38	36	38	42	51	48	536	69	(509)	49	461
18	750 Transportation Expenses	222	267	466	231	285	224	149	260	(2,029)	163	2,746	178	3,162
19	756 Insurance - Vehicle	28	28	28	28	28	28	27	28	29	28	26	28	333
20	757 Insurance - General Liability	111	111	111	111	111	111	109	110	115	111	105	111	1,325
21	758 Insurance - Workman's Comp.	17	17	17	17	17	17	16	17	17	17	16	17	199
22	759 Insurance - Other	36	36	37	37	37	36	36	36	38	36	35	36	437
23	760 Advertising Expense	2	2	2	2	2	3	3	3	35	4	(33)	3	30
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	168	(142)	(32)	156	(98)	(35)	(49)	(0)	(381)	480	(218)	227	75
27	775 Miscellaneous Expense	1,050	1,144	1,175	1,123	1,157	1,268	1,845	1,467	14,445	2,434	(13,472)	1,504	15,139
28														
29	TOTAL WATER O & M EXPENSES	15,295	13,961	12,972	13,771	15,471	14,857	16,323	17,963	81,777	20,946	(56,837)	18,543	184,843

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

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) - (13) 2007												(14) Total Annual
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	701 Salaries & Wages - Employees	1,346	1,054	1,002	670	100	214	(47)	214	138	234	384	133	5,442
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	0	0	(0)	(0)	0	0	0
3	704 Employee Pensions & Benefits	0	(259)	(550)	0	(2)	(1)	(0)	(0)	0	(0)	(0)	0	(813)
4	710 Purchased Sewage Treatment	6,472	6,836	5,757	5,552	8,089	6,703	7,381	8,678	8,846	7,575	7,174	7,464	86,526
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	73	126	68	55	62	72	73	82	83	78	77	75	925
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	75	0	0	0	0	0	0	0	0	0	0	0	75
9	720 Materials & Supplies	0	42	55	0	90	8	0	0	53	550	559	245	1,602
10	731 Contractual Services - Engineering	13	13	13	13	13	13	13	13	0	0	0	0	101
11	732 Contractual Services - Accounting	0	(0)	(0)	(228)	0	0	0	(0)	0	(0)	0	0	(228)
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	0	0	0	0	0	0	0	420	(420)	0	0	300	300
15	736 Contractual Services - Other	843	42	43	689	40	43	0	345	194	394	644	1,919	5,194
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	225	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(0)	225
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	196	(116)	0	186	(67)	0	(7)	40	64	538	(642)	268	459
27	775 Miscellaneous Expense	168	304	156	158	157	153	488	179	158	595	116	196	2,828
28														
29	TOTAL WATER O & M EXPENSES	9,184	8,042	6,768	7,095	8,480	7,205	7,901	9,970	9,116	9,964	8,313	10,599	102,638

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

Florida Public Service Commission

**Lake Gibson Estates
Docket No. 080121-WS**

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

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

	(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	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	45	53	(498)	45	45	87	54	45	70	70	45	55	114
3	704 Employee Pensions & Benefits	294	311	185	309	300	290	300	291	272	296	293	306	3,445
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	89	77	77	(46)	45	45	45	45	(27)	44	45	(333)	107
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	470	469	560	743	722	670	482	291	866	520	659	559	7,012
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	294	261	237	273	289	249	273	286	300	301	318	307	3,387
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	371	409	414	395	455	413	379	478	390	474	445	399	5,022
19	756 Insurance - Vehicle	28	28	28	28	28	28	27	28	28	28	28	28	332
20	757 Insurance - General Liability	110	110	110	110	110	110	109	110	110	110	110	110	1,320
21	758 Insurance - Workman's Comp.	17	17	17	17	17	17	16	16	16	16	16	16	198
22	759 Insurance - Other	36	36	36	36	36	36	36	36	36	36	36	36	435
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	1,753	1,772	1,166	1,910	2,047	1,945	1,720	1,626	2,061	1,896	1,994	1,484	21,373

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

Florida Public Service Commission

Lake Gibson Estates
Docket No. 080121-WS

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

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

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

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	701 Salaries & Wages - Employees	2,041	1,942	2,359	2,232	2,315	2,579	3,139	2,982	33,062	4,255	(31,443)	3,025	28,487	46.83%	
2	703 Salaries & Wages - Officers, Exec.	374	356	433	409	424	473	575	547	6,062	780	(5,765)	555	5,223	8.59%	
3	704 Employee Pensions & Benefits	(70)	(67)	(81)	(77)	(80)	(89)	(108)	(102)	(1,136)	(146)	1,081	(104)	(979)	-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	31	30	36	34	36	40	48	46	509	66	(484)	47	439	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	50	47	57	54	56	63	76	72	803	103	(764)	73	692	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	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(1)	(17)	(2)	16	(2)	(14)	-0.02%	
12	733 Contractual Services - Legal	101	97	117	111	115	128	156	148	1,644	212	(1,563)	150	1,417	2.33%	
13	734 Contractual Services - Mgmt. Fees	2	2	2	2	2	2	3	3	28	4	(27)	3	24	0.04%	
14	735 Contractual Services - Testing	4	4	4	4	4	5	6	5	60	8	(57)	5	52	0.09%	
15	736 Contractual Services - Other	655	623	757	716	743	827	1,007	956	10,605	1,365	(10,086)	970	9,138	15.02%	
16	741 Rental of Building/Real Prop.	431	410	498	471	489	544	663	629	6,979	898	(6,637)	639	6,014	9.89%	
17	742 Rental of Equipment	33	31	38	36	38	42	51	48	536	69	(509)	49	461	0.76%	
18	750 Transportation Expenses	(149)	(142)	(173)	(163)	(169)	(189)	(230)	(218)	(2,420)	(311)	2,301	(221)	(2,085)	-3.43%	
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.00%	
20	757 Insurance - General Liability	0	0	0	0	0	0	1	0	5	1	(5)	1	5	0.01%	
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.00%	
22	759 Insurance - Other	0	0	0	0	0	0	0	0	2	0	(2)	0	2	0.00%	
23	760 Advertising Expense	2	2	2	2	2	3	3	3	35	4	(33)	3	30	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	(27)	(26)	(32)	(30)	(31)	(35)	(42)	(40)	(445)	(57)	423	(41)	(384)	-0.63%	
27	775 Miscellaneous Expense	882	839	1,019	965	1,000	1,115	1,356	1,289	14,287	1,839	(13,588)	1,307	12,311	20.24%	
28																
29	TOTAL WATER O & M EXPENSES	4,358	4,147	5,038	4,767	4,944	5,507	6,702	6,367	70,601	9,086	(67,144)	6,459	60,833	100.00%	
	775863 Service & Sundry input to be allocated to lines 1-27	4,358	4,147	5,038	4,767	4,944	5,507	6,702	6,367	70,601	9,086	(67,144)	6,459	60,833		

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	70,511	51,237	(19,274)	-27.33%
2	603	Salaries & Wages - Officers, Exec.	0	1,853	1,853	-
3	604	Employee Pensions & Benefits	12,549	14,856	2,307	18.38%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	11,778	24,140	12,362	104.96%
6	616	Fuel for Power Production	108	0	(108)	-100.00%
7	618	Chemicals	1,164	2,360	1,196	102.78%
8	620	Materials & Supplies	6,245	2,802	(3,443)	-55.13%
9	631	Contractual Services - Engineering	115	266	151	131.65%
10	632	Contractual Services - Accounting	396	684	288	72.66%
11	633	Contractual Services - Legal	2,334	618	(1,716)	-73.52%
12	634	Contractual Services - Mgmt. Fees	0	18,829	18,829	-
13	635	Contractual Services - Testing	1,588	3,730	2,142	134.86%
14	636	Contractual Services - Other	2,263	20,786	18,523	818.52%
15	641	Rental of Building/Real Prop.	796	1,786	990	124.33%
16	642	Rental of Equipment	46	204	158	344.42%
17	650	Transportation Expenses	9,466	12,657	3,191	33.71%
18	656	Insurance - Vehicle	0	878	878	-
19	657	Insurance - General Liability	2,843	3,492	649	22.82%
20	658	Insurance - Workman's Comp.	1,210	523	(687)	-56.74%
21	659	Insurance - Other	11	1,152	1,141	10368.66%
22	660	Advertising Expense	128	9	(119)	-93.07%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	843	0	(843)	-100.00%
25	670	Bad Debt Expense	2,152	2,812	660	30.67%
26	675	Miscellaneous Expense	10,338	33,675	23,337	225.74%
27	TOTAL WATER O & M EXPENSES		<u>136,884</u>	<u>199,350</u>	<u>62,466</u>	<u>45.63%</u>
28	Total Customers (EOY)		819.0	869.5	50.5	6.17%
29	Consumer Price Index - U					<u>11.38%</u>
30	Growth Plus Inflation					<u>18.25%</u>

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Lake Gibson Estates
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.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	
7	618	Chemicals	Change in chemical type
8	620	Materials & Supplies	
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
11	633	Contractual Services - Legal	
12	634	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
13	635	Contractual Services - Testing	
14	636	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
15	641	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
16	642	Rental of Equipment	Prior owner did not allocate all admin costs to entities
17	650	Transportation Expenses	Prior owner did not allocate all admin costs to entities
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
20	658	Insurance - Workman's Comp.	
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	Policy is to reserve 70% of aging > 90 days
26	675	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Lake Gibson Estates

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	12,497	33,918	21,421	171.41%
2	703	Salaries & Wages - Officers, Exec.	0	5,337	5,337	-
3	704	Employee Pensions & Benefits	1,881	1,653	(228)	-12.12%
4	710	Purchased Sewage Treatment	87,675	137,892	50,217	57.28%
5	711	Sludge Removal Expense	0	0	0	-
6	715	Purchased Power	6,492	1,363	(5,129)	-79.00%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	40	75	35	88.25%
9	720	Materials & Supplies	1,389	2,294	905	65.18%
10	731	Contractual Services - Engineering	43	101	58	134.98%
11	732	Contractual Services - Accounting	148	242	94	63.73%
12	733	Contractual Services - Legal	873	1,491	618	70.81%
13	734	Contractual Services - Mgmt. Fees	0	7,143	7,143	-
14	735	Contractual Services - Testing	3,153	352	(2,801)	-88.84%
15	736	Contractual Services - Other	684	18,037	17,353	2536.92%
16	741	Rental of Building/Real Prop.	298	6,014	5,716	1917.97%
17	742	Rental of Equipment	17	461	444	2614.50%
18	750	Transportation Expenses	4,398	3,162	(1,236)	-28.10%
19	756	Insurance - Vehicle	0	333	333	-
20	757	Insurance - General Liability	1,064	1,325	261	24.53%
21	758	Insurance - Workman's Comp.	252	199	(53)	-21.18%
22	759	Insurance - Other	4	437	433	10824.70%
23	760	Advertising Expense	48	30	(18)	-37.77%
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	315	0	(315)	-100.00%
26	770	Bad Debt Expense	805	75	(730)	-90.62%
27	775	Miscellaneous Expense	6,461	(28,575)	(35,036)	-542.26%
28	TOTAL SEWER O & M EXPENSES		128,537	193,361	64,824	50.43%
29	Total Customers (EOY)		312.0	330.0	18.0	5.77%
30	Consumer Price Index - U					<u>11.38%</u>
31	Growth Plus Inflation					<u>17.81%</u>

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissior

**Lake Gibson Estates
Docket No. 080121-WS**

Schedule: B-8 Supl
Page: 1 of 1
Preparer: S Szczygiel

Historical Test Year Ending December 31, 2007

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	Prior owner did not allocate all admin costs to entities
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	704	Employee Pensions & Benefits	
4	710	Purchased Sewage Treatment	County price increases & increased flow
5	711	Sludge Removal Expense	
6	715	Purchased Power	
7	716	Fuel for Power Production	
8	718	Chemicals	Price increase
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	Prior owner did not allocate all admin costs to entities
12	733	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
13	734	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
14	735	Contractual Services - Testing	
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	
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.	
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	
27	775	Miscellaneous Expense	

Contractual Services**Florida Public Service Commission****Lake Gibson Estates****Docket No. 060121-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	22,356	Corporate services and sundry charges
2				
3				
4				
5				
6				
7				
8				
9				
10				
Sewer				
11	Aqua Services, Inc.	Management	8,639	Corporate services and sundry charges
12				
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Lake Gibson Estates
 Docket No. 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		9,000	Filing Fee		
29		Printer		75,000	Printing, mailing, copies		
30		Notice Requirement		3,400	Newspaper Notices	17 County Notices placed 2 times.	
31		Customer Notices - Printing		3,000	Customer Notification	Notices send twice (1 per hearing)	
32		Customer Notices - Postage & Mailing		20,700	Customer Notification	Notices send twice (1 per hearing)	
33		Other		3,900			
34	<u>Sub-Total Other</u>			<u>190,000</u>			
35	<u>Total</u>			<u>1,364,000</u>			
36	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B)	(C)	(D)	(E)
	Total	Water Allocation %	Water Allocated Amount	Sewer Allocation %	Sewer Allocated Amount
a Amortization of Rate Case Expense:					
b					
c					
d Prior Unamortized Rate Case Expense	0	3.373%	0	1.276%	0
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,364,000	3.373%	46,011	1.276%	17,411
h					
i Total Projected Rate Case Expense	1,364,000		46,011		17,411
j					
k Amortization Period in Years:	4				
l Annual Amortization	341,000		11,503		4,353
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

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

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

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

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

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

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

Florida Public Service Commission

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

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

(1) Line No.	(2) Acct. No.		(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees						0	0	0		
2	603	703	Salaries & Wages - Officers, Exec.	2.16%	0.82%		2.97%	#Custs	302	114	417	14,011	
3	604	704	Employee Pensions & Benefits	2.24%	0.43%		2.68%	#Custs	17,903	3,445	21,348	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	2.32%	0.88%		3.19%	#Custs	282	107	389	12,175	
11	633	733	Contractual Services - Legal						0	0	0		
12	634	734	Contractual Services - Mgmt. Fees	2.24%	0.85%		3.09%	#Custs	18,540	7,012	25,552	828,223	
13	635	735	Contractual Services - Testing						0	0	0		
14	636	736	Contractual Services - Other	2.24%	0.85%		3.09%	#Custs	8,956	3,387	12,343	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	2.24%	0.85%		3.08%	#Custs	13,277	5,022	18,298	593,365	
18	656	756	Insurance - Vehicle	2.24%	0.85%		3.08%	#Custs	877	332	1,209	39,196	
19	657	757	Insurance - General Liability	2.24%	0.85%		3.08%	#Custs	3,490	1,320	4,811	155,967	
20	658	758	Insurance - Workman's Comp.	2.24%	0.85%		3.08%	#Custs	523	198	721	23,380	
21	659	759	Insurance - Other	2.24%	0.85%		3.08%	#Custs	1,151	435	1,586	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
Lake Gibson Estates
Docket No. 080121-WS

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

Florida Public Service Commission

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

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

(1) Line No.	(2) Acct. No.		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees	0.84%	2.84%		3.69%	#Custs	8,459	28,487		36,946	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.84%	2.84%		3.69%	#Custs	1,551	5,223		6,774	183,603
3	604	704	Employee Pensions & Benefits	0.84%	2.84%		3.69%	#Custs	(291)	(979)		(1,270)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	0.84%	2.84%		3.69%	#Custs	130	439		569	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.84%	2.84%		3.69%	#Custs	205	692		898	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.84%	2.84%		3.69%	#Custs	(4)	(14)		(19)	(503)
11	633	733	Contractual Services - Legal	0.84%	2.84%		3.69%	#Custs	421	1,417		1,837	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.84%	2.85%		3.69%	#Custs	7	24		31	845
13	635	735	Contractual Services - Testing	0.84%	2.84%		3.69%	#Custs	15	52		67	1,820
14	636	736	Contractual Services - Other	0.84%	2.84%		3.69%	#Custs	2,713	9,138		11,851	321,204
15	641	741	Rental of Building/Real Prop.	0.84%	2.84%		3.69%	#Custs	1,786	6,014		7,799	211,386
16	642	742	Rental of Equipment	0.84%	2.84%		3.69%	#Custs	137	461		598	16,221
17	650	750	Transportation Expenses	0.84%	2.84%		3.69%	#Custs	(619)	(2,085)		(2,704)	(73,289)
18	656	756	Insurance - Vehicle	0.84%	2.83%		3.66%	#Custs	0	1		2	42
19	657	757	Insurance - General Liability	0.85%	2.85%		3.69%	#Custs	1	5		6	166
20	658	758	Insurance - Workman's Comp.	0.84%	2.83%		3.67%	#Custs	0	1		1	25
21	659	759	Insurance - Other	0.84%	2.83%		3.67%	#Custs	0	2		2	55
22	660	760	Advertising Expense	0.84%	2.84%		3.69%	#Custs	9	30		39	1,050
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0		0	-
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	0.84%	2.84%		3.69%	#Custs	(114)	(384)		(497)	(13,483)
26	675	775	Miscellaneous Expense	0.80%	2.69%		3.48%	#Custs	3,655	12,311		15,966	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Historical Test Year 2007				(5) Used & Useful %	(6) Expense	(7) Pro Forma Adjustments	
		(2) 2007 Expense	(3) Utility Adjustments	(4) Adjusted Expense	(8) U & U Expense			(7) Depreciation Expense	
1	INTANGIBLE PLANT								
2	301.1 Organization	0	0	0	100.00%	0	0	0	
3	302.1 Franchises	30	0	30	100.00%	30	0	0	
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
5	SOURCE OF SUPPLY & PUMPING PLANT								
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0	0	
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0	0	
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0	0	
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0	0	
10	307.2 Wells & Springs	1,125	(1)	1,124	100.00%	1,124	0	0	
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0	
12	309.2 Supply Mains	1,096	1	1,098	100.00%	1,098	0	0	
13	310.2 Power Generation Equipment	2,010	0	2,010	100.00%	2,010	0	0	
14	311.2 Pumping Equipment	423	0	423	100.00%	423	0	0	
15	339.2 Other Plant & Misc. Equipment	11	0	11	100.00%	11	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	4,035	0	4,035	100.00%	4,035	0	0	
19	311.3 Pumping Equipment	1,949	(43)	1,906	100.00%	1,906	0	0	
20	320.3 Water Treatment Equipment	0	0	0	100.00%	0	0	0	
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
22	TRANSMISSION & DISTRIBUTION PLANT								
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0	
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0	0	
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0	0	
26	330.4 Distr. Reservoirs & Standpipes	1,405	82	1,487	100.00%	1,487	0	0	
27	331.4 Transm. & Distribution Mains	4,244	0	4,244	100.00%	4,244	0	0	
28	333.4 Services	1,076	0	1,076	100.00%	1,076	0	0	
29	334.4 Meters & Meter Installations	2,355	0	2,355	100.00%	2,355	3,127	3,127	
30	335.4 Hydrants	174	0	174	100.00%	174	0	0	
31	336.4 Backflow Prevention	82	0	82	100.00%	82	0	0	
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
33	GENERAL PLANT								
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0	
35	304.5 Structures & Improvements	785	124	908	100.00%	908	0	0	
36	340.5 Office Furniture & Equipment	466	0	466	100.00%	466	0	0	
37	340.51 Computer Equipment	0	7,193	7,193	100.00%	7,193	1,088	1,088	
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	798	0	798	100.00%	798	0	0	
41	344.5 Laboratory Equipment	18	0	18	100.00%	18	0	0	
42	345.5 Power Operated Equipment	0	31	31	100.00%	31	0	0	
43	346.5 Communication Equipment	0	0	0	100.00%	0	0	0	
44	347.5 Miscellaneous Equipment	62	0	62	100.00%	62	0	0	
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0	0	
46									
47	TOTAL DEPRECIATION EXPENSE	22,145	7,386	29,531		29,531	4,216	4,216	
48	Composite U&U Rate				100.00%				
49	(LESS) AMORTIZATION OF CIAC	(6,670)	5,920	(750)		(750)	0	0	
50									
51	NET DEPRECIATION EXPENSE	15,475	13,306	28,781		28,781	4,216	4,216	

Net Depreciation Expense - Sewer

Florida Public Service Commission

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-14
Page: 1 of 1
Preparer: R Griffin

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

Line No.	(1) Account No. and Name	(2) (3) (4) (5) Historical Test Year 2007				(6) (7) (8) Pro Forma Adjustments		
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful %	Expense	Depreciation Expense	U & U Expense
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	0
3	352.1 Franchises	38	0	38	100.00%	38	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	0	0	0	100.00%	0	0	0
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
9	360.2 Collection Sewers - Force	3,200	0	3,200	100.00%	3,200	0	0
10	361.2 Collection Sewers - Gravity	16,607	0	16,607	100.00%	16,607	0	0
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	0
12	363.2 Services to Customers	637	0	637	100.00%	637	0	0
13	364.2 Flow Measuring Devices	1,119	2,967	4,086	100.00%	4,086	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	713	0	713	100.00%	713	0	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	0
20	370.3 Receiving Wells	2,772	0	2,772	100.00%	2,772	0	0
21	371.3 Pumping Equipment	776	0	776	100.00%	776	0	0
22	389.3 Other Plant & Misc. Equipment	63,830	0	63,830	100.00%	63,830	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	0	0	0	100.00%	0	0	0
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	0
27	380.4 Treatment & Disposal Equipment	198	0	198	100.00%	198	0	0
28	381.4 Plant Sewers	6,906	0	6,906	100.00%	6,906	0	0
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	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	6,541	0	6,541	100.00%	6,541	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	0	0	0	100.00%	0	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	0	0	0	100.00%	0	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	0	47	47	100.00%	47	0	0
53	390.7 Office Furniture & Equipment	0	273	273	100.00%	273	0	0
54	390.71 Computer Equipment	0	2,722	2,722	100.00%	2,722	412	412
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	0
57	393.7 Tools, Shop & Garage Equipment	754	0	754	100.00%	754	0	0
58	394.7 Laboratory Equipment	18	0	18	100.00%	18	0	0
59	395.7 Power Operated Equipment	0	31	31	100.00%	31	0	0
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	0
61	397.7 Miscellaneous Equipment	59	0	59	100.00%	59	0	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	0
63	TOTAL DEPRECIATION EXPENSE	104,169	6,040	110,208		110,208	412	412
64	Composite U&U Rate				100.00%			
65	(LESS) AMORTIZATION OF CIAC	(5,748)	5,186	(562)		(562)	0	0
66	NET DEPRECIATION EXPENSE	98,420	11,226	109,646		109,646	412	412

Taxes Other Than Income

Florida Public Service Commission

Lake Gibson Estates
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.56%	(5) Other	(6) Total
Water						
1	Test Year Per Books	6,365	(1,710)	51,091		55,745
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(29)				(29)
5	Payroll & Property Tax Adjustments		7,839	(41,677)		(33,838)
6	Non-U&U Adjustment @ 0.00%			0		0
7	Total Test Year Adjustments	(29)	7,839	(41,677)	0	(33,867)
8	Adjusted Test Year	6,336	6,129	9,414	0	21,878
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		543			543
12	2007 Plant in Service Additions			589		589
13	Pro Forma Plant in Service Additions			2,977		2,977
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	543	3,566	0	4,109
16	Adjusted Pro Forma	6,336	6,672	12,979	0	25,987
17						
18	RAFs Assoc. with Revenue Increase	10,487				10,487
19						
20	Total Pro Forma	16,823	6,672	12,979	0	36,474
Sewer						
21	Test Year Per Books	4,441	(657)	0		3,783
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(73)				(73)
25	Payroll & Property Tax Adjustments		1,741	41,677		43,418
26	Non-U&U Adjustment @ 0.00%			0		0
27	Total Test Year Adjustments	(73)	1,741	41,677	0	43,345
28	Adjusted Test Year	4,367	1,084	41,677	0	47,129
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		70			70
32	2007 Plant in Service Additions			(705)		(705)
33	Pro Forma Plant in Service Additions			81		81
34	Non-U&U Adjustment @ 0.00%			0		0
35	Total Pro Forma Adjustments	0	70	(624)	0	(553)
36	Adjusted Pro Forma	4,367	1,154	41,053	0	46,575
37						
38	RAFs Assoc. with Revenue Increase	25,939				25,939
39						
40	Total Pro Forma	30,306	1,154	41,053	0	72,514

Recap Schedules: B-1, B-2

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

**Lake Gibson Estates
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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State and Federal Income Tax Calculation	C-2	76
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Book/Tax Difference	C-4	79
Deferred Income Tax Expense	C-5	80
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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma	Supporting Schedules
Water							
1	Current Tax Expense	(38,859)	(3,599)	(42,457)	(14,319)	(56,777)	C-2
2	Deferred Income Tax Expense	0	(2,915)	(2,915)	0	(2,915)	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	(38,859)	(6,514)	(45,372)	(14,319)	(59,691)	
Sewer							
7	Current Tax Expense	(72,662)	(26,843)	(99,505)	(24,678)	(124,183)	C-2
8	Deferred Income Tax Expense	0	(11,634)	(11,634)	0	(11,634)	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	(72,662)	(38,477)	(111,140)	(24,678)	(135,817)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

Schedule: C-2
 Page: 1 of 1
 Preparer: W Jerdon

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

Line No.	(1) Description	(4) Water				(9) Sewer						
		(2) Year End Per Books	(3) Utility Adjustments	(4) Year End Adjusted	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Year End Per Books	(8) Utility Adjustments	(9) Year End Adjusted	(10) Pro Forma Adjustments	(11) Pro Forma Adjusted	(12) Supporting Schedules
1	Taxable Operating Income before Interest	(100,735)	(8,471)	(109,206)	(32,995)	(142,201)	(188,366)	(64,717)	(253,083)	(63,627)	(316,710)	B-1, B-2
2	Less: Interest Charges	0	(8,414)	(8,414)	(4,125)	(12,540)	0	(35,030)	(35,030)	(346)	(35,376)	C-3
3												
4	Taxable Income	(100,735)	(16,885)	(117,621)	(37,120)	(154,741)	(188,366)	(99,747)	(288,113)	(63,973)	(352,086)	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	(7,556)	(7,556)	0	(7,556)	-	(30,160)	(30,160)	0	(30,160)	C-5
9	Total Schedule M Adjustments	0	(7,556)	(7,556)	0	(7,556)	0	(30,160)	(30,160)	0	(30,160)	
10												
11	Taxable Income Before State Taxes	(100,735)	(9,329)	(110,065)	(37,120)	(147,185)	(188,366)	(69,587)	(257,953)	(63,973)	(321,926)	
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	(5,540)	(513)	(6,054)	(2,042)	(8,095)	(10,360)	(3,827)	(14,187)	(3,519)	(17,706)	
15												
16	Federal Taxable Income	(95,195)	(8,816)	(104,011)	(35,078)	(139,090)	(178,006)	(65,760)	(243,765)	(60,455)	(304,220)	
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	(33,318)	(3,086)	(36,404)	(12,277)	(48,681)	(62,302)	(23,016)	(85,318)	(21,159)	(106,477)	
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	(33,318)	(3,086)	(36,404)	(12,277)	(48,681)	(62,302)	(23,016)	(85,318)	(21,159)	(106,477)	
24												
25	Summary:											
26	Current State Income Tax	(5,540)	(513)	(6,054)	(2,042)	(8,095)	(10,360)	(3,827)	(14,187)	(3,519)	(17,706)	
27	Current Federal Income Tax	(33,318)	(3,086)	(36,404)	(12,277)	(48,681)	(62,302)	(23,016)	(85,318)	(21,159)	(106,477)	
28												
29	Total Current Income Tax Expense (To C-1)	(38,859)	(3,599)	(42,457)	(14,319)	(56,777)	(72,662)	(26,843)	(99,505)	(24,678)	(124,183)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Lake Gibson Estates

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-3

Page: 1 of 2

Preparer: W Jerdon

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

Line No.	(1) Description	(2) (3) (4)			Note*	(5) (6) (7)			(8) Supporting Schedules
		Water		2007		Sewer		2007	
		2007	2007	2007		2007	2007	2007	
		Per Books	Adjustments	Adjusted		Per Books	Adjustments	Adjusted	
1	Interest on Long-Term Debt	0	7,790	7,790	Note*	0	34,794	34,794	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	625	625		0	236	236	
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	8,414	8,414		0	35,030	35,030	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)										
Balances From Sch. D-1	Amount	Ratio	Water			Sewer				
			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			Not Applicable			Not Applicable				
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)	426,250		1,861,548	
Weighted Cost of Long Term Debt (D-1)	1.83%	7,790	1.87%	34,794
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		7,790		34,794

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water			(4) Pro Forma Adjusted	(5) Sewer			(8) Supporting Schedules
		(2) 2007 Adjusted	(3) Pro Forma Adjustments	(3) Pro Forma Adjusted		(5) 2007 Adjusted	(6) Pro Forma Adjustments	(7) Pro Forma Adjusted	
1	Interest on Long-Term Debt	7,790	4,125	11,915	Note*	34,794	346	35,140	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	625	0	625		236	0	236	
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>8,414</u>	<u>4,125</u>	<u>12,540</u>		<u>35,030</u>	<u>346</u>	<u>35,376</u>	

	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)		640,720		1,879,531
Weighted Cost of Long Term Debt (D-1)	1.86%	11,915	1.87%	35,140
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>11,915</u>		<u>35,140</u>

Book/Tax Differences - Permanent

Florida Public Service Commission

Lake Gibson Estates

Schedule: C-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

Deferred Income Tax Expense

Florida Public Service Commission

Lake Gibson Estates
 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	15,475	6,434	21,909	98,420	(16,205)	82,215		
4	Book Depreciation & Amortization	15,475	13,306	28,781	98,420	11,226	109,646	B-13,14	
5									
6	Depreciation Difference	0	(6,872)	(6,872)	0	(27,430)	(27,430)		
7									
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	(684)	(684)	0	(2,730)	(2,730)		
10	All Other	0	0	0	0	0	0		
11									
12	Total Timing Differences (To C-2)	0	(7,556)	(7,556)	0	(30,160)	(30,160)		
13									
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
15	State Deferred Taxes	0	(416)	(416)	0	(1,659)	(1,659)		
16									
17	Timing Differences for Federal Taxes	0	(7,140)	(7,140)	0	(28,501)	(28,501)		
18									
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
20	Federal Deferred Taxes	0	(2,499)	(2,499)	0	(9,975)	(9,975)		
21									
22	Total Deferred Taxes (to C-1)	0	(2,915)	(2,915)	0	(11,634)	(11,634)		

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

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

Schedule: C-6
 Page: 1 of 3
 Preparer: W Jerdon

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(5) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
WATER										
1	2003	0	10,859	10,859				0	10,859	10,859
2	2004	39	0	39				39	0	39
3	2005	3,223	46	3,269				3,223	46	3,269
4	2006	1,761	10,556	12,317				1,761	10,556	12,317
5	2007	1,344	8,057	9,401				1,344	8,057	9,401
SEWER										
6	2003	0	48,712	48,712				0	48,712	48,712
7	2004	186	0	186				186	0	186
8	2005	15,072	217	15,289				15,072	217	15,289
9	2006	7,798	46,734	54,532				7,798	46,734	54,532
10	2007	6,133	36,758	42,891				6,133	36,758	42,891

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Lake Gibson Estates

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	0	0	0
2	2004	0	39	39	39
3	2005	39	3,184	3,223	3,223
4	2006	3,223	(1,462)	1,761	1,761
5	2007	1,761	(417)	1,344	1,344
SEWER					
6	2003	0	0	0	0
7	2004	0	186	186	186
8	2005	186	14,886	15,072	15,072
9	2006	15,072	(7,274)	7,798	7,798
10	2007	7,798	(1,665)	6,133	6,133

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Lake Gibson Estates

Schedule: C-6

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28305 Deferred Federal Tax Liability		(4) Ending Balance
			Current Year Change		
WATER					
1	2003	0	10,859		10,859
2	2004	10,859	(10,859)		0
3	2005	0	46		46
4	2006	46	10,510		10,556
5	2007	10,556	(2,499)		8,057
SEWER					
6	2003	0	48,712		48,712
7	2004	48,712	(48,712)		0
8	2005	0	217		217
9	2006	217	46,517		46,734
10	2007	46,734	(9,976)		36,758

Investment Tax Credits - Analysis

Florida Public Service Commission

Lake Gibson Estates

Schedule: C-7

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Lake Gibson Estates

Schedule: C-7

Docket No. 080121-WS

Page: 2 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

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

Schedule: C-7

Docket No. 080121-WS

Page: 3 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Lake Gibson Estates

Schedule: C-7

Docket No. 080121-WS

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

NONE

Parent's Debt Information

Florida Public Service Commission

Lake Gibson Estates

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	<u>0</u>				
	(to C-1) Allocation to subsidiary at	0				A-17
	Sewer					
13	Equity of Subsidiary					D-1
14	Parent Debt Adjustment (to C-1)	<u>0</u>				
	(to C-1) Allocation to subsidiary at	0				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****Lake Gibson Estates****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: C-9

Page: 1 of 1

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****Lake Gibson Estates**

Schedule: C-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

**Lake Gibson Estates
CAPITAL SCHEDULES**

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

Schedule of Requested Cost of Capital

13 Month Average balance

Lake Gibson Estates**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 2

Preparer: S Anzaldo

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital		Reconciled To 2007 Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER							
1 Long-Term Debt		152,651	35.81%	5.10%	1.83%	7,790	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		252,326	59.20%	10.25%	6.07%	25,857	D-2
5 Customer Deposits		10,414	2.44%	6.00%	0.15%	625	D-2
6 Accumulated Deferred Income Taxes		10,859	2.55%	0.00%	0.00%	0	D-2
7 Total		<u>426,250</u>	<u>100.00%</u>		<u>8.04%</u>	<u>34,271</u>	
SEWER							
8 Long-Term Debt		681,840	36.63%	5.10%	1.87%	34,794	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		1,127,055	60.54%	10.25%	6.20%	115,493	D-2
12 Customer Deposits		3,941	0.21%	6.00%	0.01%	236	D-2
13 Accumulated Deferred Income Taxes		48,712	2.62%	0.00%	0.00%	0	D-2
14 Total		<u>1,861,548</u>	<u>100.00%</u>		<u>8.09%</u>	<u>150,523</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Lake Gibson Estates

Docket No. 080121-WS

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 2

Preparer: S Anzaldo

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

(1)	(2)	(3)	(4)	(5)	(6)
Line No. Class of Capital	Reconciled To Pro Forma Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
WATER					
1 Long-Term Debt	233,492	36.44%	5.10%	1.86%	D-2
2 Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
3 Preferred Stock	0	0.00%	0.00%	0.00%	D-2
4 Common Stock	385,954	60.24%	10.25%	6.17%	D-2
5 Customer Deposits	10,414	1.63%	6.00%	0.10%	D-2
6 Accumulated Deferred Income Taxes	10,859	1.69%	0.00%	0.00%	D-2
7 Total	<u>640,720</u>	<u>100.00%</u>		<u>8.13%</u>	<u>52,090</u>
SEWER					
8 Long-Term Debt	688,619	36.64%	5.10%	1.87%	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	D-2
11 Common Stock	1,138,260	60.56%	10.25%	6.21%	D-2
12 Customer Deposits	3,941	0.21%	6.00%	0.01%	D-2
13 Accumulated Deferred Income Taxes	48,712	2.59%	0.00%	0.00%	D-2
14 Total	<u>1,879,531</u>	<u>100.00%</u>		<u>8.09%</u>	<u>152,018</u>

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: D-2

Page: 1 of 1

Preparer: S Anzaldo

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

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

(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	126,187	159,488	152,651		152,651	233,492	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	208,582	263,627	252,326		252,326	385,954	
5 Customer Deposits	9,237	11,458	10,414		10,414	10,414	D-7
6 Accumulated Deferred Income Taxes	12,317	9,401	10,859		10,859	10,859	C-6
7 Total	<u>356,322</u>	<u>443,974</u>	<u>426,250</u>	<u>0</u>	<u>426,250</u>	<u>640,720</u>	A-1
Sewer							
8 Long-Term Debt	681,539	674,569	681,840		681,840	688,619	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	1,126,558	1,115,036	1,127,055		1,127,055	1,138,260	
12 Customer Deposits	3,495	4,336	3,941		3,941	3,941	D-7
13 Accumulated Deferred Income Taxes	54,532	42,891	48,712		48,712	48,712	C-6
14 Total	<u>1,866,124</u>	<u>1,836,832</u>	<u>1,861,548</u>	<u>0</u>	<u>1,861,548</u>	<u>1,879,531</u>	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

Lake Gibson Estates
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><u>0</u></u>			<u><u>0.00%</u></u>	

Cost of Long-Term Debt

Florida Public Service Commission

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-5

Page: 1 of 2

Preparer: S Anzaldo

Utility [X] 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 ((4)-(6)-(7))

1

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

Florida Public Service Commission

Lake Gibson Estates
 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.

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

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

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

Utility or Parent

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

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

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

Schedule of Customer Deposits

Florida Public Service Commission

Lake Gibson Estates
 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	12,513	220	0	12,733
2	Jan-07	12,733	170	0	12,903
3	Feb-07	12,903	506	0	13,408
4	Mar-07	13,408	470	0	13,878
5	Apr-07	13,878	100	0	13,978
6	May-07	13,978	75	0	14,053
7	Jun-07	14,053	310	(75)	14,288
8	Jul-07	14,288	205	0	14,493
9	Aug-07	14,493	485	0	14,978
10	Sep-07	14,978	100	0	15,078
11	Oct-07	15,078	305	0	15,383
12	Nov-07	15,383	270	0	15,653
13	Dec-07	15,653	140	0	15,793
14	Average				<u>14,355</u>
15					
16		Water Allocated at		73%	<u>10,414</u>
17					
18		Sewer Allocated at		27%	<u>3,941</u>

**Lake Gibson Estates
RATES SCHEDULES**

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Rate Schedule - Water

Florida Public Service Commission

Lake Gibson Estates
 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"	7.05	8.15	7.05	10.57	10.57	21.92
3	3/4"	-	8.15	-	-	-	32.89
4	1"	7.05	8.15	7.05	10.57	10.57	54.81
5	1-1/2"	-	8.15	-	-	-	109.62
6	2"	-	8.15	-	-	-	175.39
7	3"	-	8.15	-	-	-	350.79
8	4"	-	8.15	-	-	-	548.10
9	6"	-	8.15	-	-	-	1,096.21
10	8"	-	8.15	-	-	-	1,753.93
11	10"	-	8.15	-	-	-	2,521.28
12	Gallorage						
13	Block 1, 0-5,000	1.02	2.33	1.02	1.53	1.53	3.80
14	Block 2, 5,000-10,000	1.02	2.33	1.02	1.53	1.53	4.76
15	Block 3, >10,000	1.02	2.33	1.02	1.53	1.53	4.76
16							
17	Commercial						
18	5/8" X 3/4"	7.05	8.15	7.05	10.57	10.57	21.92
19	3/4"	-	8.15	-	-	-	32.89
20	1"	7.05	8.15	7.05	10.57	10.57	54.81
21	1-1/2"	7.05	8.15	7.05	10.57	10.57	109.62
22	2"	7.05	8.15	7.05	10.57	10.57	175.39
23	3"	-	8.15	-	-	-	350.79
24	4"	-	8.15	-	-	-	548.10
25	6"	-	8.15	-	-	-	1,096.21
26	8"	-	8.15	-	-	-	1,753.93
27	10"	-	8.15	-	-	-	2,521.28
28	Gallorage charge	1.02	2.33	1.02	1.53	1.53	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	7.05	8.15	7.05	10.57	10.57	21.92
34	3/4"	-	8.15	-	-	-	32.89
35	1"	-	8.15	-	10.57	10.57	54.81
36	1-1/2"	-	8.15	-	10.57	10.57	109.62
37	2"	-	8.15	-	10.57	10.57	175.39
38	3"	-	8.15	-	-	-	350.79
39	4"	-	8.15	-	-	-	548.10
40	6"	-	8.15	-	-	-	1,096.21
41	8"	-	8.15	-	-	-	1,753.93
42	10"	-	8.15	-	-	-	2,521.28
43	Gallorage charge	1.02	2.33	1.02	1.53	1.53	3.80
44							
45	Fire Protection						
46	2"	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Lake Gibson Estates
 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	26.81	38.10	26.81	54.71	54.71	45.26
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	0	0	0	0	0	6,000
13	Gallage Charge, Capped Usage	-	-	-	-	-	-
14							
15							
16	Commercial						
17	5/8" X 3/4"	26.81	38.10	26.81	54.71	54.71	45.26
18	3/4"	26.81	38.10	26.81	54.71	54.71	67.89
19	1"	26.81	38.10	26.81	54.71	54.71	113.14
20	1-1/2"	26.81	38.10	26.81	54.71	54.71	226.29
21	2"	26.81	38.10	26.81	54.71	54.71	362.06
22	3"	26.81	38.10	26.81	54.71	54.71	724.12
23	4"	26.81	38.10	26.81	54.71	54.71	1,131.44
24	6"	26.81	38.10	26.81	54.71	54.71	2,262.89
25	8"	26.81	38.10	26.81	54.71	54.71	3,620.62
26	10"	26.81	38.10	26.81	54.71	54.71	5,204.65
27	Gallage charge	-	-	-	-	-	-
28							
29	Multi-Family						
30	5/8" X 3/4"	26.81	38.10	26.81	54.71	54.71	45.26
31	3/4"	26.81	38.10	26.81	54.71	54.71	67.89
32	1"	26.81	38.10	26.81	54.71	54.71	113.14
33	1-1/2"	26.81	38.10	26.81	54.71	54.71	226.29
34	2"	26.81	38.10	26.81	54.71	54.71	362.06
35	3"	26.81	38.10	26.81	54.71	54.71	724.12
36	4"	26.81	38.10	26.81	54.71	54.71	1,131.44
37	6"	26.81	38.10	26.81	54.71	54.71	2,262.89
38	8"	26.81	38.10	26.81	54.71	54.71	3,620.62
39	10"	26.81	38.10	26.81	54.71	54.71	5,204.65
40	Gallage charge	-	-	-	-	-	-
41							
42	Flat Rate						
43	Resid'l Wastewater Only (RWO)	26.81	38.10	26.81	54.71	54.71	112.65
44	Coml. Wastewater Only	26.81	38.10	26.81	54.71	54.71	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Gibson Estates

Schedule: E-2w

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [X] or Sewer []

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Repressed Gallons	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	9,048	66,481	7.05	63,788	7.05	NA	21.92	198,332
3	3/4"	0	0	-	0	-	NA	32.89	0
4	1"	48	498	7.05	338	7.05	NA	54.81	2,631
5	1-1/2"	0	0	-	0	-	NA	109.62	0
6	2"	0	0	-	0	-	NA	175.39	0
7	3"	0	0	-	0	-	NA	350.79	0
8	4"	0	0	-	0	-	NA	548.10	0
9	Gallorage								
10	Block 1, 0-5,000		36,254	1.02	36,979	1.02	36,254	3.80	137,766
11	Block 2, 5,000-10,000		15,588	1.02	15,900	1.02	8,719	4.76	41,503
12	Block 3, >10,000		15,136	1.02	15,439	1.02	8,466	4.76	40,300
13	Total Residential	9,096	66,979		132,445		53,440		420,532
14	Average Bill				14.56				46.23
15									
16	Commercial								
17	5/8" X 3/4"	72	678	7.05	508	7.05	NA	21.92	1,578
18	3/4"	0	0	-	0	-	NA	32.89	0
19	1"	36	1,055	7.05	254	7.05	NA	54.81	1,973
20	1-1/2"	12	183	7.05	85	7.05	NA	109.62	1,315
21	2"	12	2,945	7.05	85	7.05	NA	175.39	2,105
22	3"	0	0	-	0	-	NA	350.79	0
23	4"	0	0	-	0	-	NA	548.10	0
24	8"	0	0	-	0	-	NA	1,753.93	0
25	Gallorage		4,860	1.02	4,957	1.02	4,860	3.80	18,467
26									
27									
28	Total Commercial	132	4,860		5,887		4,860		25,438
29	Average Bill				44.60				192.72
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	7.05	NA	21.92	0
33	3/4"	0	0	-	0	-	NA	32.89	0
34	1"	0	0	-	0	-	NA	54.81	0
35	1-1/2"	0	0	-	0	-	NA	109.62	0
36	2"	0	0	-	0	-	NA	175.39	0
37	3"	0	0	-	0	-	NA	350.79	0
38	4"	0	0	-	0	-	NA	548.10	0
39									
40	Gallorage		0	-	0	1.02	0	3.80	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill								
45									
46	Fire Protection								
47	2"	0	NA	-	0	-	NA	14.01	0
48	3"	0	NA	-	0	-	NA	28.03	0
49	4"	0	NA	-	0	-	NA	43.79	0
50	6"	0	NA	-	0	-	NA	87.58	0
51	8"	0	NA	-	0	-	NA	140.13	0
52	10"	0	NA	-	0	-	NA	201.43	0
53									
54									
55									
56	Total Fire Protection	0	NA		0		NA		0
57	Average Bill								
58									
59	Subtotal				138,333				445,971
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				2,470				7,470
63	Total Revenue				140,803				453,441
64	Booked Revenue				141,451				
65	Difference				(649)				-0.5%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Gibson Estates
 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"	2,988	21,087	7.05	21,065
3	3/4"	0	0	-	0
4	1"	16	140	7.05	113
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallorage				
10	Block 1		11,921	1.02	12,160
11	Block 2		4,862	1.02	4,959
12	Block 3		4,445	1.02	4,533
13	Total Residential	3,004	21,228		42,830
14	Average Bill				14.26
15					
16	Commercial				
17	5/8" X 3/4"	26	261	7.05	183
18	3/4"	0	0	-	0
19	1"	12	317	7.05	85
20	1-1/2"	4	94	7.05	28
21	2"	4	507	7.05	28
22	3"	0	0	-	0
23	4"	0	0	-	0
24	8"	0	0	-	0
25	Gallorage		1,179	1.02	1,203
26					
27	Total Commercial	46	1,179		1,527
29	Average Bill				33.20
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	7.05	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	1.02	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	-	0
48	2"	0	NA	-	0
49	3"	0	NA	-	0
50	4"	0	NA	-	0
51	6"	0	NA	-	0
52	8"	0	NA	-	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	Subtotal				44,357

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Gibson Estates
Docket No. 080121-WS

Schedule: E-2w
Page: 3 of 4
Preparer: G Prettyman

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

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) 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"	2,904	22,474	7.05	20,473	8.15	23,668	3,194
3	3/4"	0	0	-	0	8.15	0	0
4	1"	15	189	7.05	106	8.15	122	17
5	1-1/2"	0	0	-	0	8.15	0	0
6	2"	0	0	-	0	8.15	0	0
7	3"	0	0	-	0	8.15	0	0
8	4"	0	0	-	0	8.15	0	0
9	Gallonge							
10	Block 1		11,900	1.02	12,138	2.33	27,727	15,589
11	Block 2		5,539	1.02	5,649	2.33	12,905	7,256
12	Block 3		5,224	1.02	5,329	2.33	12,173	6,844
13	Total Residential	<u>2,919</u>	<u>22,663</u>		<u>43,695</u>		<u>76,595</u>	<u>32,900</u>
14	Average Bill				<u>14.97</u>		<u>26.24</u>	
15								
16	Commercial							
17	5/8" X 3/4"	20	140	7.05	141	8.15	163	22
18	3/4"	0	0	-	0	8.15	0	0
19	1"	12	354	7.05	85	8.15	98	13
20	1-1/2"	4	27	7.05	28	8.15	33	4
21	2"	4	792	7.05	28	8.15	33	4
22	3"	0	0	-	0	8.15	0	0
23	4"	0	0	-	0	8.15	0	0
24	8"	0	0	-	0	8.15	0	0
25	Gallonge		1,313	1.02	1,339	2.33	3,059	1,720
26								
27								
28	Total Commercial	<u>40</u>	<u>1,313</u>		<u>1,621</u>		<u>3,385</u>	<u>1,764</u>
29	Average Bill				<u>40.52</u>		<u>84.61</u>	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	7.05	0	8.15	0	0
33	3/4"	0	0	-	0	8.15	0	0
34	1"	0	0	-	0	8.15	0	0
35	1-1/2"	0	0	-	0	8.15	0	0
36	2"	0	0	-	0	8.15	0	0
37	3"	0	0	-	0	8.15	0	0
38	4"	0	0	-	0	8.15	0	0
39								
40	Gallonge		0	1.02	0	2.33	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	-	0	-	0	0
50	4"	0	NA	-	0	-	0	0
51	6"	0	NA	-	0	-	0	0
52	8"	0	NA	-	0	-	0	0
53								
54								
55								
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>0</u>	<u>0</u>
57	Average Bill							
58								
59	Subtotal				<u>45,316</u>		<u>79,979</u>	<u>34,663</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	3,156	22,920	7.05	22,250
3	3/4"	0	0	-	0
4	1"	17	168	7.05	120
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	-	0
8	4"	0	0	-	0
9	Gallorage				
10	Block 1		12,433	1.02	12,682
11	Block 2		5,188	1.02	5,292
12	Block 3		5,467	1.02	5,577
13	Total Residential	3,173	23,088		45,920
14	Average Bill				14.47
15					
16	Commercal				
17	5/8" X 3/4"	26	277	7.05	183
18	3/4"	0	0	-	0
19	1"	12	383	7.05	85
20	1-1/2"	4	62	7.05	28
21	2"	4	1,646	7.05	28
22	3"	0	0	-	0
23	4"	0	0	-	0
24	8"	0	0	-	0
25	Gallorage		2,368	1.02	2,415
26					
27					
28	Total Commercial	46	2,368		2,740
29	Average Bill				59.56
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	7.05	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	1.02	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	-	0
48	2"	0	NA	-	0
49	3"	0	NA	-	0
50	4"	0	NA	-	0
51	6"	0	NA	-	0
52	8"	0	NA	-	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	Subtotal				48,659

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-2s

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) Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	0	0	-	0	26.81		45.26	0
3	3/4"	0	0	-	0	26.81		45.26	0
4	1"	0	0	-	0	26.81		45.26	0
5	1-1/2"	0	0	-	0	26.81		45.26	0
6	2"	0	0	-	0	26.81		45.26	0
7	3"	0	0	-	0	26.81		45.26	0
8	4"	0	0	-	0	26.81		45.26	0
9	Gallorage cap (gallons)		0				6,000		
10	Capped Usage	-	0	-	0	-	0	-	0
11	Usage Above Cap	-	0	-			0		
12									
13	Total Residential	0	0		0		0		0
14	Average Bill								
15									
16	Commercial								
17	5/8" X 3/4"	0	0	-	0	26.81		45.26	0
18	3/4"	0	0	-	0	26.81		67.89	0
19	1"	0	0	-	0	26.81		113.14	0
20	1-1/2"	0	0	-	0	26.81		226.29	0
21	2"	0	0	-	0	26.81		362.06	0
22	3"	0	0	-	0	26.81		724.12	0
23	4"	0	0	-	0	26.81		1,131.44	0
24									
25	Gallorage	-	0	-	0	-	0	-	0
26									
27									
28	Total Commercial	0	0		0		0		0
29	Average Bill								
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	26.81		45.26	0
33	3/4"	0	0	-	0	26.81		67.89	0
34	1"	0	0	-	0	26.81		113.14	0
35	1-1/2"	0	0	-	0	26.81		226.29	0
36	2"	0	0	-	0	26.81		362.06	0
37	3"	0	0	-	0	26.81		724.12	0
38	4"	0	0	-	0	26.81		1,131.44	0
39									
40	Gallorage	-	0	-	0	-	0	-	0
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill								
45									
46	Flat Rate								
47	Res. Wastewater Only	3,612	28,436	26.81	96,838	26.81		112.65	406,877
48	Com. Wastewater Only	8	601	26.81	214	26.81		701.21	5,610
49	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other		29,038		97,052				412,487
52									
53									
54	Subtotal				97,052				412,487
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	Total Revenue				97,052				412,487
59	Booked Revenue				98,681				
60	Difference				(1,629)	-1.7%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Gibson Estates

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 [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	0	0	26.81	0
3	3/4"	0	0	26.81	0
4	1"	0	0	26.81	0
5	1-1/2"	0	0	26.81	0
6	2"	0	0	26.81	0
7	3"	0	0	26.81	0
8	4"	0	0	26.81	0
9	Gallorage cap		0		
10	Capped Usage		0	-	0
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				
15					
16	Commercial				
17	5/8" X 3/4"	0	0	26.81	0
18	3/4"	0	0	26.81	0
19	1"	0	0	26.81	0
20	1-1/2"	0	0	26.81	0
21	2"	0	0	26.81	0
22	3"	0	0	26.81	0
23	4"	0	0	26.81	0
24					
25	Gallorage		0	-	0
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	26.81	0
33	3/4"	0	0	26.81	0
34	1"	0	0	26.81	0
35	1-1/2"	0	0	26.81	0
36	2"	0	0	26.81	0
37	3"	0	0	26.81	0
38	4"	0	0	26.81	0
39					
40	Gallorage		0	-	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				
45					
46	Flat Rate				
47	Res. Wastewater Only	1,184	9,143	26.81	31,743
48	Comml. Wastewater Only	8	601	26.81	214
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		9,744		31,958
52					
53					
54	Subtotal				31,958

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Gibson Estates

Docket No. 080121-WS

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

Water [] or Sewer [X]

Schedule: E-2s

Page: 3 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	0	0	26.81	0	38.10	0	0
3	3/4"	0	0	26.81	0	38.10	0	0
4	1"	0	0	26.81	0	38.10	0	0
5	1-1/2"	0	0	26.81	0	38.10	0	0
6	2"	0	0	26.81	0	38.10	0	0
7	3"	0	0	26.81	0	38.10	0	0
8	4"	0	0	26.81	0	38.10	0	0
9	Gallage cap		0					
10	Capped Usage		0	-	0	0.00	0	0
11	Usage Above Cap		0					
12								
13	Total Residential	0	0		0		0	0
14	Average Bill							
15								
16	Commercial							
17	5/8" X 3/4"	0	0	26.81	0	38.10	0	0
18	3/4"	0	0	26.81	0	38.10	0	0
19	1"	0	0	26.81	0	38.10	0	0
20	1-1/2"	0	0	26.81	0	38.10	0	0
21	2"	0	0	26.81	0	38.10	0	0
22	3"	0	0	26.81	0	38.10	0	0
23	4"	0	0	26.81	0	38.10	0	0
24								
25	Gallage		0	-	0	0.00	0	0
26								
27								
28	Total Commercial	0	0		0		0	0
29	Average Bill							
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	26.81	0	38.10	0	0
33	3/4"	0	0	26.81	0	38.10	0	0
34	1"	0	0	26.81	0	38.10	0	0
35	1-1/2"	0	0	26.81	0	38.10	0	0
36	2"	0	0	26.81	0	38.10	0	0
37	3"	0	0	26.81	0	38.10	0	0
38	4"	0	0	26.81	0	38.10	0	0
39								
40	Gallage	-	0	-	0	0.00	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill							
45								
46	Flat Rate							
47	Res. Wastewater Only	1,188	10,458	26.81	31,850	38.10	45,263	13,413
48	Coml. Wastewater Only	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		10,458		31,850		45,263	13,413
52								
53								
54	Subtotal				31,850		45,263	13,413

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Gibson Estates
 Docket No. 080121-WS
 Schedule Period: 9/1/07 - 12/31/07 (post-Interim)

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

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	0	0	26.81	0
3	3/4"	0	0	26.81	0
4	1"	0	0	26.81	0
5	1-1/2"	0	0	26.81	0
6	2"	0	0	26.81	0
7	3"	0	0	26.81	0
8	4"	0	0	26.81	0
9	Gallage cap		0		
10	Capped Usage			-	0
11	Usage Above Cap		0		
12					
13	Total Residential	0	0		0
14	Average Bill				
15					
16	Commerical				
17	5/8" X 3/4"	0	0	26.81	0
18	3/4"	0	0	26.81	0
19	1"	0	0	26.81	0
20	1-1/2"	0	0	26.81	0
21	2"	0	0	26.81	0
22	3"	0	0	26.81	0
23	4"	0	0	26.81	0
24					
25	Gallage		0	-	0
26					
27					
28	Total Commerical	0	0		0
29	Average Bill				
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	26.81	0
33	3/4"	0	0	26.81	0
34	1"	0	0	26.81	0
35	1-1/2"	0	0	26.81	0
36	2"	0	0	26.81	0
37	3"	0	0	26.81	0
38	4"	0	0	26.81	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	1,240	8,835	26.81	33,244
48	Coml. Wastewater Only	0	0		0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				33,244
52					
53					
54	Subtotal				33,244

Customer Monthly Billing Schedule

Florida Public Service Commission

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	803	12	0	0	0	0	815
2	Feb-07	797	12	0	0	0	0	809
3	Mar-07	797	12	0	0	0	0	809
4	Apr-07	799	12	0	0	0	0	811
5	May-07	800	12	0	0	0	0	812
6	Jun-07	802	12	0	0	0	0	814
7	Jul-07	801	12	0	0	0	0	813
8	Aug-07	795	12	0	0	0	0	807
9	Sep-07	793	11	0	0	0	0	804
10	Oct-07	783	12	0	0	0	0	795
11	Nov-07	782	12	0	0	0	0	794
12	Dec-07	784	12	0	0	0	0	796
13	Total Water	9,536	143	0	0	0	0	9,679

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	311	2	0	0	0	0	313
15	Feb-07	309	2	0	0	0	0	311
16	Mar-07	309	2	0	0	0	0	311
17	Apr-07	311	2	0	0	0	0	313
18	May-07	311	2	0	0	0	0	313
19	Jun-07	313	2	0	0	0	0	315
20	Jul-07	313	2	0	0	0	0	315
21	Aug-07	310	2	0	0	0	0	312
22	Sep-07	312	2	0	0	0	0	314
23	Oct-07	308	2	0	0	0	0	310
24	Nov-07	306	2	0	0	0	0	308
25	Dec-07	307	2	0	0	0	0	309
26	Total Sewer	3,720	24	0	0	0	0	3,744

Miscellaneous Service Charges

Florida Public Service Commission

Lake Gibson Estates
 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.	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.	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	At Cost	-	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	25.00		35.00		
25 not specified	5/8 X 3/4"	-		-		
26 not specified	1"	-		-		
27 not specified	1.5"	-		-		
28 not specified	Over 2"	-		-		
29 Residential	All sizes	-		-		
31 Residential	5/8 X 3/4"	-	92.47	-	#VALUE!	
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

Lake Gibson Estates
Docket No. 080121-WS

Schedule: E-4
Page: 2 of 2
Preparer: J Lihvarcik

Historical Test Year Ending December 31, 2007

Explanation: Provide a schedule of derivation of charges

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>	<u>2,080</u>		<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>	<u>2,080</u>		<u>18.54</u>			
25				Rate					
26	P/R Overhead			30.0%		5.56			
27	Field/Office Overhead			15.0%		2.78			
28	Office Employees Loaded Cost					<u>26.88</u>			
29									

30 Calculation of Miscellaneous Service Charges

Line No.	Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee
31							
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	-	20.16	
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

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

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

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
1	Jan-07	105	0	0	0	60	165
2	Feb-07	210	25	0	0	0	235
3	Mar-07	210	0	0	0	40	250
4	Apr-07	150	0	0	0	0	150
5	May-07	45	0	0	0	40	85
6	Jun-07	180	150	0	0	40	370
7	Jul-07	45	25	0	0	20	90
8	Aug-07	195	75	0	0	60	330
9	Sep-07	75	50	0	0	60	185
10	Oct-07	105	100	0	0	0	205
11	Nov-07	210	0	0	0	0	210
12	Dec-07	195	0	0	0	0	195
13							
14	Total Water	1,725	425	0	0	320	2,470
15	Annual Events	115	28	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	5,750	1,400	0	0	320	7,470
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

Lake Gibson Estates

Schedule: E-6

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer []

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

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

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

Private Fire Protection Service

Florida Public Service Commission

Lake Gibson Estates

Schedule: E-7

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 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****Lake Gibson Estates****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: E-8

Page: 1 of 1

Preparer: J Lihvarcik

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

<u>Line</u>	<u>(1)</u>	<u>(2)</u>
<u>No.</u>	<u>Type</u>	<u>Description</u>

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

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

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	6,365	Included in overall cost of service	None
SEWER					
2	Regulatory Assessment Fee	Florida Public Service Comm.	4,441	Included in overall cost of service	None

Service Availability Charges Schedule

Florida Public Service Commission

Lake Gibson Estates

Schedule: E-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

Line No.	(1) Type Charge	(2) Size Unit	(3) Present Charges	(4) Proposed Charges
WATER				
1	Service Installation Charge	5/8"	143.00	1,000.00
2		3/4"	143.00	Actual Costs
3	(Service Line Size)	1"	154.00	Actual Costs
4		1 1/2"	202.00	Actual Costs
5		2"	245.00	Actual Costs
6		Over 2"	Actual Costs	Actual Costs
7				
8	Meter Installation Fee	5/8"	90.00	210.00
9	(Meter Size)	3/4"	110.00	Actual Costs
10		1"	140.00	Actual Costs
11		1 1/2"	300.00	Actual Costs
12		2"	385.00	Actual Costs
13		Over 2"	Actual Costs	Actual Costs
14				
15	Back Flow Preventor Installation Fee	All sizes	Actual Costs	Actual Costs
16				
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	700.00	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				
28				
29		4" unpaved	-	
30		4" paved	548.00	
31		6" unpaved	-	
32		6" paved	-	
33				
34	Plant Capacity Charge	ERC	1,300.00	1,300.00
35		Per Gallon Equivalent	7.59	7.60
36				
37	Main Extension Charge	ERC	480.00	480.00
38		Per Foot Equivalent	7.38	7.38
39				
40				
41				
42				
43				
44				

Guaranteed Revenues Received

Florida Public Service Commission

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

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

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Lake Gibson Estates

Schedule: E-12

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Water [X] or Sewer [X]

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

Line

No.

Not applicable; no industrial customers.

Billing Analysis Schedules

Florida Public Service Commission

Lake Gibson Estates

Schedule: E-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [X] or Sewer [X]

Customer Class:

Meter Size:

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

See attached Bill Analyses

**Lake Gibson Estates
ENGINEERING SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	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

**Lake Gibson Estates
Docket No. 080121-WS**

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

Historical Test Year Ending December 31, 2007

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	6,691	0	5,425	134	1,132	
2	Feb-07	5,640	0	4,573	111	956	
3	Mar-07	7,559	0	6,129	108	1,322	
4	Apr-07	7,746	0	6,280	165	1,301	
5	May-07	8,781	0	7,087	108	1,586	
6	Jun-07	7,001	0	5,650	118	1,233	
7	Jul-07	6,643	0	5,361	158	1,124	
8	Aug-07	7,282	0	5,877	428	977	
9	Sep-07	6,019	0	5,733	108	178	
10	Oct-07	6,989	0	6,657	228	104	
11	Nov-07	6,845	0	6,520	203	122	
12	Dec-07	6,873	0	6,546	123	204	
13	TOTAL	84,069	0	71,839	1,992	10,238	12.2%

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

Florida Public Service Commission

**Lake Gibson Estates
Docket No. 080121-WS**

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

Historical Test Year Ending December 31, 2007

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	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	0	0	0	0	0	2,465
2	Feb	0	0	0	0	0	1,904
3	Mar	0	0	0	0	0	1,756
4	Apr	0	0	0	0	0	2,768
5	May	0	0	0	0	0	2,239
6	Jun	0	0	0	0	0	2,436
7	Jul	0	0	0	0	0	2,993
8	Aug	0	0	0	0	0	3,057
9	Sep	0	0	0	0	0	2,572
10	Oct	0	0	0	0	0	2,898
11	Nov	0	0	0	0	0	2,214
12	Dec	0	0	0	0	0	2,385
13	Total	0	0	0	0	0	29,687

Water Treatment Plant Data

Florida Public Service Commission

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-3

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	Description	Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		900,000
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.	05/01/07	372,000
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day	
		1	05/01/07 372,000
		2	05/22/07 372,000
		3	05/31/07 368,000
		4	05/03/07 338,000
		5	05/29/07 328,000
		Average	<u>355,600</u>
4	Average Daily Flow		230,326
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

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

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
Inter-Connected			
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>0</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>01/00/00</u>	<u>0</u>

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Lake Gibson Estates
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 Interim U&U Calculated	Wells Interim U&U Used	
1	no	258.33	516.67	-	-	516.67	1.01	521.90	700	1,100	400	130.47%	100.00%	

WELLS, Permanent														
Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells Permanent U&U Calculated	Wells Permanent U&U Used *
2	no	yes	258.33	1.01	-	-	521.90	-	700	1,100	400	-	130.47%	100.00%
3														
4														
5														

STORAGE														
Line No.	Average 5 Max Day Demand	Peak Hour ASMDD 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	355,600	711,200	-	na	100.00%	-	372,000	1.01	-	-	375,765	-	na	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Average Daily Demand (GPD)	Treated (GPD)	I&I%	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used		
1	81,334	-	N/A	-	1.02	-	Inter-Connected	N/A	100.00%		
2											

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	15,934	127,472	-	-	127,472	24.14	12,071	4,405,992	3,156,370	7,562,362	31,563,700
	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	0.00%	-	-	31,563,700	30,301,152	30,301,152	37,863,514	29,690,000	(8,173,514)	N/A	N/A
5											

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

Florida Public Service Commission

**Lake Gibson Estates
Docket No. 080121-WS**

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

Historical Test Year Ending December 31, 2007

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

Line No.	(1) ERCs 2012*	(2) Lots Fronting Mains	(3) U&U as Calculated	(4) Interim U&U Used	(5) Permanent U&U Used
Water					
1	860.7	822	na	100.00%	100.00%
Sewer					
2	370.6	378	98.16%	100.00%	100.00%

Inter-Connected

* 2012 Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Lake Gibson Estates

Schedule: F-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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	825.0	861.3	859.0	
2	2004	832.9	859.7	861.1	
3	2005	839.7	861.2	863.3	
4	2006	843.2	864.7	865.4	
5	2007	848.0	869.5	867.6	
6	2008			869.7	0.25%
7	2009			871.9	0.25%
8	2010			874.0	0.25%
9	2011			876.2	0.25%
10	2012			878.3	0.25% 5 yrs beyond 2007
			X Coefficient(s)	2.150	
SEWER					
11	2003	315.0	326.0	327.5	
12	2004	317.9	329.7	328.3	
13	2005	318.8	330.1	329.2	
14	2006	319.3	330.3	330.1	
15	2007	319.0	330.0	330.9	
16	2008			331.8	0.26%
17	2009			332.6	0.26%
18	2010			333.5	0.26%
19	2011			334.4	0.26%
20	2012			335.2	0.26% 5 yrs beyond 2005
			X Coefficient(s)	0.858	

Equivalent Residential Connections - Water

Florida Public Service Commission

Lake Gibson Estates

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-9

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 Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	793	807	800.0	67,783	84.729	70,622	833.5	
2	2004	807	802	804.5	68,677	85.366	73,366	859.4	3.11%
3	2005	802	797	799.5	62,299	77.922	65,583	841.6	-2.07%
4	2006	797	812	804.5	80,310	99.826	84,179	843.3	0.19%
5	2007	812	784	798.0	72,867	91.311	77,805	852.1	1.05%
Average Growth Through 5-Year Period (Col. 8)									0.55%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Lake Gibson Estates

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			(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	304	310	307.0	17,189	55.990	17,591	314.2	
2	2004	310	311	310.5	18,088	58.254	19,149	328.7	4.63%
3	2005	311	316	313.5	17,012	54.265	18,972	349.6	6.36%
4	2006	316	312	314.0	17,910	57.038	19,853	348.1	-0.44%
5	2007	312	307	309.5	20,854	67.380	22,267	330.5	-5.05%

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

1.27%

Lake Gibson Estates
INTERIM RATE SCHEDULES
Revision 1

<u>SCHEDULE TITLE</u>	Revision 1 <u>SCHEDULE</u> <u>NUMBER</u>	<u>PAGE</u> <u>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

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

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

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates	(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
	WATER		49.9%	49.9%	SEWER		104.1%	104.1%
1	Residential				Residential			
2	5/8" X 3/4"	7.05	10.57	10.57	All Meter Sizes	26.81	54.71	54.71
3	3/4"	-	-	-	3/4"	-	-	-
4	1"	7.05	10.57	10.57	1"	-	-	-
5	1-1/2"	-	-	-	1-1/2"	-	-	-
6	2"	-	-	-	2"	-	-	-
7	3"	-	-	-	3"	-	-	-
8	4"	-	-	-	4"	-	-	-
9	6"	-	-	-	6"	-	-	-
10	8"	-	-	-	8"	-	-	-
11	10"	-	-	-	10"	-	-	-
12	Gallorage, Block 1	1.02	1.53	1.53	Gallorage cap (gallons)	0	0	0
13	Block 2	1.02	1.53	1.53	Gallorage charge	-	-	-
14	Block 3	1.02	1.53	1.53				
15	General Service				General Service			
16	5/8" X 3/4"	7.05	10.57	10.57	5/8" X 3/4"	26.81	54.71	54.71
17	3/4"	-	-	-	3/4"	26.81	54.71	54.71
18	1"	7.05	10.57	10.57	1"	26.81	54.71	54.71
19	1-1/2"	7.05	10.57	10.57	1-1/2"	26.81	54.71	54.71
20	2"	7.05	10.57	10.57	2"	26.81	54.71	54.71
21	3"	-	-	-	3"	26.81	54.71	54.71
22	4"	-	-	-	4"	26.81	54.71	54.71
23	6"	-	-	-	6"	26.81	54.71	54.71
24	8"	-	-	-	8"	26.81	54.71	54.71
25	10"	-	-	-	10"	26.81	54.71	54.71
26	Gallorage charge	1.02	1.53	1.53	Gallorage charge	-	-	-
27	Fire Protection				Flat Rate			
28	2"	-	-	-	Res. Wastewater Only	26.81	54.71	54.71
29	3"	-	-	-	Comml. Wastewater Only	26.81	54.71	54.71
30	4"	-	-	-	Sprinkler Heads	-	-	-
31	6"	-	-	-	Reuse	-	-	-
32	8"	-	-	-				
33	10"	-	-	-				

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
WATER						
1	Utility Plant in Service	722,455	0	0	722,455	A-5
2	Utility Land & Land Rights	27,521		0	27,521	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(229,487)	0	0	(229,487)	A-9
5	Less: CIAC	(231,793)	0	0	(231,793)	A-12
6	Accumulated Amortization of CIAC	85,988	0	0	85,988	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	51,566		0	51,566	A-1
11	Total Rate Base	<u>426,250</u>	<u>0</u>	<u>0</u>	<u>426,250</u>	
SEWER						
12	Utility Plant in Service	2,556,723	0	0	2,556,723	A-6
13	Utility Land & Land Rights	13,256		0	13,256	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(556,177)	0	0	(556,177)	A-10
16	Less: CIAC	(254,753)	0	0	(254,753)	A-12
17	Accumulated Amortization of CIAC	82,986	0	0	82,986	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	19,513		0	19,513	A-2
21	Total Rate Base	<u>1,861,548</u>	<u>0</u>	<u>0</u>	<u>1,861,548</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Lake Gibson Estates

Schedule: G-3

Docket No. 080121-WS

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Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical Projected Water Sewer

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

(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 Utility Plant in Service	0	0
4 For Water details see schedules A-5, F-5, and F-7		
5 For Sewer details see schedules A-6, F-6, and F-7		
6		
7 Accumulated Depreciation	0	0
8 For Water details see schedules A-9, F-5, and F-7		
9 For Sewer details see schedules A-10, F-6, and F-7		
10		
11		
12 Total Rate Base	0	0

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Lake Gibson Estates

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	FWS Consol. Unlimited % Increase	Supporting Schedules
Water									
1 Water Sales Revenues	138,333		0	138,333	165,494	303,827	119.63%	49.9%	E-2w
2 Other Revenues	2,470		0	2,470	0	2,470			E-2w
3 OPERATING REVENUES	140,803	0	0	140,803	165,494	306,297			
4 Operation & Maintenance	199,350		0	199,350	2,444	201,794			B-5
5 Depreciation, net of CIAC Amort.	28,781	0	0	28,781		28,781			B-13
6 Amortization	0		0	0		0			
7 Taxes Other Than Income	55,745	(33,867)	0	21,878	7,442	29,321			B-15
8 Provision for Income Taxes	(45,372)		0	(45,372)	60,026	14,653			C-1
9 OPERATING EXPENSES	238,504	(33,867)	0	204,637	69,912	274,549			
10 NET OPERATING INCOME	(97,701)	33,867	0	(63,834)	95,582	31,748			
11 RATE BASE	426,250			426,250		426,250			A-1
12 RATE OF RETURN	-22.92%			-14.98%		7.45%			
Sewer									
13 Sewer Sales Revenues	97,052		0	97,052	486,873	583,925	501.66%	104.1%	E-2s
14 Other Revenues	0		0	0	0	0			E-2s
15 OPERATING REVENUES	97,052	0	0	97,052	486,873	583,925			
16 Operation & Maintenance	193,361		0	193,361	7,190	200,551			B-6
17 Depreciation, net of CIAC Amort.	109,646	0	0	109,646		109,646			B-14
18 Amortization	0		0	0		0			
19 Taxes Other Than Income	3,783	43,345	0	47,129	21,895	69,023			B-15
20 Provision for Income Taxes	(111,140)		0	(111,140)	176,592	65,452			C-1
21 OPERATING EXPENSES	195,650	43,345	0	238,996	205,677	444,672			
22 NET OPERATING INCOME	(98,598)	(43,345)	0	(141,943)	281,196	139,253			
23 RATE BASE	1,861,548			1,861,548		1,861,548			A-2
24 RATE OF RETURN	-5.30%			-7.63%		7.48%			

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Lake Gibson Estates

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>(33,867)</u>	<u>43,345</u>
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>165,494</u>	<u>486,873</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>2,444</u>	<u>7,190</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>7,447</u>	<u>21,909</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	140,803	97,052
18	Plus Required Revenue Adjustment	<u>165,494</u>	<u>486,873</u>
19	Rate Year Revenue at Proposed Rates	306,297	583,925
20			
21	Less Operating Expenses Before Income Taxes	(259,895)	(379,220)
22	Less Interest Expense	(8,414)	(35,030)
23	Taxable Income	37,987	169,675
24	Income Tax at Composite Rate of 38.58%	14,653	65,452
25	Less Income Tax at Present Rates	<u>45,372</u>	<u>111,140</u>
26			
27	Income Tax Adjustment	<u>60,026</u>	<u>176,592</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	152,651	35.81%	5.10%	1.83%	7,790	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	252,326	59.20%	9.25%	5.47%	23,333	D-2
5 Customer Deposits	10,414	2.44%	6.00%	0.15%	625	D-2
6 Accumulated Deferred Income Taxes	10,859	2.55%	0.00%	0.00%	0	D-2
7 Total	<u>426,250</u>	<u>100.00%</u>		<u>7.45%</u>	<u>31,748</u>	
SEWER						
8 Long-Term Debt	681,840	36.63%	5.10%	1.87%	34,794	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	1,127,055	60.54%	9.25%	5.60%	104,223	D-2
12 Customer Deposits	3,941	0.21%	6.00%	0.01%	236	D-2
13 Accumulated Deferred Income Taxes	48,712	2.62%	0.00%	0.00%	0	D-2
14 Total	<u>1,861,548</u>	<u>100.00%</u>		<u>7.48%</u>	<u>139,253</u>	

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