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COMMISSION CLERK

## Lake Gibson Estates Water and Sewer

Docket No. 060368-WS

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

Polk County, Florida

## **VOLUME 1**

Containing Financial, Rate and Engineering **Minimum Filing Requirements** 

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

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Aqua Utilities Florida, Inc.

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# Lake Gibson Estates RATE BASE

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Schedule of Water Rate Base

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

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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)	(2) Histo	(3) rical Base Year	(4)	(5) Intermediate	(6) Year 2006	(7) Projected Tes	(8) st Year 2007	(9)
Line		Average Balance		Adjusted Average		Adjusted Average	<u> </u>	Adjusted Average Balance	Supporting Schedules
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Adjustments	Dalance	Schedules
1	Utility Plant in Service	0	631,736	631,736	20,981	652,717	44,762	697,479	A-5
2	Utility Land & Land Rights	0	27,521	27,521	0	27,521	0	27,521	A-5
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	(228,958)	(228,958)	(10,325)	(239,283)	(19,382)	(258,664)	A-9
6	Less: CIAC	0	(224,598)	(224,598)	(5,410)	(230,008)	(4,137)	(234,145)	A-12
7	Accumulated Amortization of CIAC	0	74,736	74,736	7,258	81,995	7,539	89,534	A-14
8	Acquisition Adjustments	0	0	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	0	0	A-16
11	Working Capital Allowance	0	41,319	41,319	(834)	40,484	36,124	76,609	A-17
12	Total Rate Base	0	321,755	321,755	11,671	333,426	64,907	398,333	

 $\{p_{i,j}^{(1)},\dots,p_{i-1}^{(n)}, \xi_{j}^{(1)},\dots,\xi_{j}^{(n)},\dots,p_{i}^{(n)}, \xi_{j}^{(n)},\dots,\xi_{j}^{(n)},\dots,\ell_{i}^{(n)}, \xi_{j}^{(n)},\dots,\xi_{j}^{(n)},\dots,\ell_{i}^{(n)}, \xi_{j}^{(n)},\dots,\ell_{i}^{(n)}, \xi_{i}^{(n)},\dots,\ell_{i}^{(n)}, \xi_{i}^{(n)},\dots,\xi_{i}^{(n)},\dots,\ell_{i}^{(n)}, \xi_{i}^{(n)},\dots,\xi_{i}^{(n)},\dots,\ell_{i}^{(n$ 

Florida Public Service Commission

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

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

## Schedule of Sewer Rate Base

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Histor	rical Base Year	2005	Intermediate	Year 2006	Projected Te	st Year 2007	
		Average		Adjusted		Adjusted		Adjusted	
Line		Balance		Average		Average		Average	Supporting
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Schedules
1	Utility Plant in Service	0	2,431,842	2,431,842	27,057	2,458,900	140,642	2,599,542	A-6
2	Utility Land & Land Rights	0	13,256	13,256	0	13,256	0	13,256	A-6
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	0	(432,863)	(432,863)	(80,836)	(513,699)	(110,553)	(624,252)	A-10
6	Less: CIAC	0	(250,697)	(250,697)	(3,600)	(254,297)	(2,250)	(256,547)	A-12
7	Accumulated Amortization of CIAC	0	76,049	76,049	7,420	83,470	7,392	90,862	A-14
8	Acquisition Adjustments	0	0	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	0	0	A-16
11	Working Capital Allowance	0	15,673	15,673	(316)	15,356	13,702	29,058	A-17
12	Total Rate Base	0	1,853,260	1,853,260	(50,275)	1,802,985	48,935	1,851,920	

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

Florida Public Service Commission

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

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## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
<u>No.</u>		Average	Average	Schedules
1	UTILITY PLANT IN SERVICE Additions and retirements	7 210	2 1 / 0	A-5, A-6
2	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	7,312	3,148	
3	Order	624,424	2,428,694	
4	Total Adjustments	631,736	2,431,842	
5	, ota, , tajaoti i orito	001100		
6	UTILITY LAND & LAND RIGHTS			A-5, A-6
7	Additions and retirements	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	27,521	13,256	
9	Total Adjustments	27,521	13,256	
10				
11	(-)NON-USED & USEFUL			A-7
10	Plant & CIAC additions, retirements, depreciation and	<u>^</u>	0	
12	amortization	0	0	
13 14	CONSTRUCTION WORK IN PROGRESS			
14	Not Applicable	0	0	
16	Not Applicable	<u> </u>	0	
17	(-)ACCUMULATED DEPRECIATION			A-9, A-10
18	Depreciation and retirements	(18,429)	(101,350)	A-0, A-10
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	(::;;:=:)		
19	Order	(210,529)	(331,513)	
20	Total Adjustments	(228,958)	(432,863)	
21			<i>1</i>	
22	(-)CIAC			A-12
23	New connections	(1,485)	(0)	
~ ^ /	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(223,113)	(250,697)	
25 26	Total Adjustments	(224,598)	(250,697)	
20 27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	7,079	8,960	A-14
20	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	1,010	6,866	
29	Order	67,657	67,089	
30		74,736	76,049	
31				
32	ACQUISITION ADJUSTMENTS			
33	Not Applicable	0	0	
34				
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36 37	Not Applicable	0	0	
	(-)ADVANCES FOR CONSTRUCTION			
38 39	Not Applicable	0	0	A-16
40	Not Applicable	0_	0	
41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	41,319	15,673	A-17
43			10,073	
44	OTHER			
45	Not Applicable	0	0	
46				
47	TOTAL RATE BASE ADJUSTMENTS	321,755	1,853,260	

## Schedule of Adjustments to Rate Base

## Florida Public Service Commission

Lake Gibson Estates Docket No. 060368-WS Schedule Year Ending 12/31/06 Interim [ ] Final [X] Historical [ ] Projected [X] Schedule: A-3 Page: 2 of 3 Preparer: Robert M. Griffin

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

	(1)	(2)	(3)	(4)
Line	Description	Water	Sewer	Supporting
No.	Description UTILITY PLANT IN SERVICE	Average	Average	Schedules
1 2	Additions and retirements	20,981	27,057	A-5, A-6
2	Additions and retirements	20,901	27,057	
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	A-0, A-0
6	Additione and rearements			
7	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and	······		
8	amortization	0	0	
9		<u> </u>		
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(10,325)	(80,836)	
15				
16	(-)CIAC			A-12
17	New connections	(5,410)	(3,600)	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	7,258	7,420	
21	ACOUNCITION AD UNCTIMENTS			
22 23		0	0	
23	Not Applicable		0_	
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27	Not Applicable			
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30		<u> </u>		
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	(834)	(316)	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	11,671	(50,275)	

UPIS Water Note:

Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

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

## Schedule of Adjustments to Rate Base

#### Florida Public Service Commission

Lake Gibson Estates Docket No. 060368-WS Schedule Year Ending 12/31/07 Interim [] Final [X] Historical [] Projected [X] Schedule: A-3 Page: 3 of 3 Preparer: Robert M. Griffin

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

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	44,762	140,642	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6 7				× 7
1	(-)NON-USED & USEFUL Plant & CIAC additions, retirements, depreciation and			A-7
8	amortization	0	0	
9 9	anonization	0	0	
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12	NotApplicable			
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(19,382)	(110,553)	
15		()=)==)	(,(,())	
16	(-)CIAC			A-12
17	New connections	(4,137)	(2,250)	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	7,539	7,392	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29 30	Not Applicable	0	0	
30 31	WORKING CAPITAL ALLOWANCE			
32	Based on Balance Sheet method	20 101	10.700	A-17
33	based on balance sheet hiethou	36,124	13,702	
34	OTHER			
35	Not Applicable	0	0	
36	( or ) prouble	<u> </u>	<u>_</u>	
	TOTAL RATE BASE ADJUSTMENTS	64,907	48,935	
-				

UPIS Water Note:

Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

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

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

Lake Gibson Estates	Schedule:	A-4
Docket No. 060368-WS	Page:	1 of 2
Projected Test Year Ending 12/31/07	Preparer:	Robert M. Griffin

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

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

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Docke	Gibson Estates et No. 060368-WS cted Test Year Ending 12/31/07		Schedule: Page: Preparer:	A-4 2 of 2 Robert M. Griffin
Explai	nation: Schedule A-4 continued			
Line	(1)	(2) Water Year End	<u>_</u>	(3) Sewer Year End
No.	Description	Balance		Balance
The b	valances for this system begin June 30,	2004 in accordance with F	SC Ameno	latory Order
30 31 32 33	2000 Additions Retirements Adjustments 12/31/00 Balance			
34 35 36 37	2001 Additions Retirements Adjustments 12/31/01 Balance			
38 39 40 41	2002 Additions Retirements Adjustments 12/31/02 Balance			
42 43 44 45	2003 Additions Retirements Adjustments 06/30/04 Amend. Order Balance	651,945		2,441,950
46 47 48 49	2004 Additions Retirements Adjustments 12/31/04 Balance	4,408 (437) 0 655,916		0 0 2,441,950
50 51 52 53	2005 Additions Retirements Adjustments 12/31/05 Balance	17,290 (9,812) <u>9,577</u> 672,971		42,691 (27,880) <u>3,633</u> 2,460,394
54 55 56 57	2006 Additions Retirements Adjustments 12/31/06 Balance	21,381 (5,691) 24,141 712,802		130,500 0 <u>9,157</u> 2,600,051
58 59 60 61	2007 Additions Retirements Adjustments 12/31/07 Balance	20,252 (6,144) <u>11,837</u> 738,747		25,000 0 4,490 2,629,540

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

Schedule of Water and Sewer Plant In Service

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

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

	(1)		(2) Historica	(3) al Base Ye	(4) ar 2005	(5) Interme	(6) diate Yea	(7) r 2006	(8) Projecte	(9) d Rate Ye	(10) ar <b>2007</b>
Line	Acct		Adjusted	Non-Use	ed & Useful	Adjusted	Non-Use	ed & Useful	Adjusted	Non-Us	ed & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
					_						
1		IBLE PLANT							•		
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	1,180	0.00%	0	1,180	0.00%	0	1,180	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		E OF SUPPLY & PUMPING PLANT									
6	303.2 Land & Land Rights		27,521	0.00%	0	27,521	0.00%	0	27,521	0.00%	0
7	304.2	Structures & Improvements	140,232	0.00%	0	140,232	0.00%	0	140,232	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	33,259	0.00%	0	33,259	0.00%	0	33,259	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	38,373	0.00%	0	38,373	0.00%	0	38,373	0.00%	0
13	310.2	Power Generation Equipment	40,198	0.00%	0	40,198	0.00%	0	40,198	0.00%	0
14	311.2	Pumping Equipment	40,765	0.00%	0	40,765	0.00%	0	40,765	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	2,586	0.00%	0	2,586	0.00%	0	4,224	0.00%	0
19	311.3	Pumping Equipment	266	0.00%	0	576	0.00%	0	576	0.00%	0
20	320.3	Water Treatment Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	C
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	(208)	0.00%	0	(675)	0.00%	C
22		MISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	51,982	0.00%	0	51,982	0.00%	0	51,982	0.00%	C
27	331.4	Transm. & Distribution Mains	170,550	0.00%	0	173,074	0.00%	0	176,120	0.00%	C
28	333.4	Services	41,005	0.00%	0	41,005	0.00%	0	41,005	0.00%	0
29	334.4	Meters & Meter Installations	43,843	0.00%	0	47,349	0.00%	0	53,649	0.00%	0
30	335.4	Hydrants	7,845	0.00%	0	7,845	0.00%	0	7,845	0.00%	C
31	336.4	Backflow Prevention	568	0.00%	0	1,231	0.00%	0	1,231	0.00%	C
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	C
33		AL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	C
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	(
36	340.5	Office Furniture & Equipment	4,093	0.00%	0	4,093	0.00%	0	4,093	0.00%	C
37	340.51	Computer Equipment	1,832	0.00%	0	14,121	0.00%	0	39,948	0.00%	(
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	(
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	C
40	343.5	Tools, Shop & Garage Equipment	11,578	0.00%	0	12,773	0.00%	0	12,773	0.00%	(
41	344.5	Laboratory Equipment	272	0.00%	0	272	0.00%	0	272	0.00%	C
42	345.5	Power Operated Equipment	375	0.00%	0	375	0.00%	0	375	0.00%	(
43	346.5	Communication Equipment	(437)	0.00%	0	(437)	0.00%	0	(437)	0.00%	(
44	347.5	Miscellaneous Equipment	1,371	0.00%	0	2,073	0.00%	0	10,491	0.00%	(
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	(
46	TOT	AL	659,257		0	680,238		0	725,000		0
	Total	Land and Land Rights	27,521		0	27,521		0	27,521		C

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

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#### Florida Public Service Commission

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

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

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

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

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

#### Florida Public Service Commission

Schedule: A-5 Page: 3 of 5 Preparer: Robert M. Griffin

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

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 11	ITANO	SIBLE PLANT														
	01.1	Organization	0	n	0	0	0	0	0	0	0	0	0	0	0	0
	02.1	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 33	39.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 S	OURC	E OF SUPPLY & PUMPING PLANT														
6 30	03.2	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
	04.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232
	05.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	06.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	07.2	Wells & Springs	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259
	08.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 30 13 31	19.2 10.2	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 40,198
14 31		Power Generation Equipment Pumping Equipment	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198	40,198 40,765	40,198 40,765	40,198 40,765	40,198 40,765	40,798
15 33		Other Plant & Misc. Equipment	40,765 0	40,765 0	40,765 0	40,765 0	40,765 0	40,765 0	40,765 0	40,765 0	40,765 0	40,765	40,765	40,765	40,785	40,705
		TREATMENT PLANT	0	U	0	U	U	0	0	Ū	0	0	0	Ū	U	0
	03.3	Land & Land Rights	0	0	0	0	0	0	0	n	0	0	D	0	0	0
18 30	)4.3	Structures & Improvements	2,586	2.586	2.586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586	2,586
19 31	11.3	Pumping Equipment	0	0	0	0	0	0	0	576	576	576	576	576	576	266
20 32	20.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	39.3	Other Plant & Misc. Equipment	0	0	0	. 0	0	0	0	0	0	0	0	0	0	0
		MISSION & DISTRIBUTION PLANT														
	)3.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	)4.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	1.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	30.4	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
	31.4 33.4	Transm. & Distribution Mains Services	170,383	170,383	170,383	170,383	170,383	170,383	170,383	170,383 41.005	170,383 41.005	170,383 41.005	170,383 41,005	170,383 41,005	172,558 41,005	170,550 41,005
	34.4	Meters & Meter Installations	41,005 43,694	41,005 43,694	41,005 43.694	41,005 43,694	41,005 43,694	41,005 43,694	41,005 43.694	41,005	41,005	43,694	43,694	41,005	41,005	43,843
	5.4	Hydrants	43,694	7,845	7,845	7,845	7,845	43,694	7,845	43,694 7.845	7,845	7.845	7,845	7,845	7,845	7,845
	36.4	Backflow Prevention	7,845	7,045	0	0,045	7,845	7,845	7,845	1,231	1,231	1,231	1,231	1,231	1,231	568
	9.4	Other Plant & Misc. Equipment	0	ő	0	0	0	ŏ	ů 0	1,231	0	0	0	0	1,201	0
		AL PLANT	°,	•	•	•	•	•	-	•	•	•	-	-	•	
34 30	3.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 30	94.5	Structures & Improvements	0	0	0	0	0	0	. 0	0	0	0	0	0	0	0
	10.5	Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4.093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
	0.51	Computer Equipment	0	0	0	0	0	0	0	0	0	895	5,892	7,446	9,577	1,832
	1.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.5	Tools, Shop & Garage Equipment	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	11,219	12,773	12,773	12,773	11,578
41 34 42 34	4.5 5.5	Laboratory Equipment	272	272	272	272	272	272	272 375	272 375	272 375	272	272 375	272 375	272	272 375
	5.5 6.5	Power Operated Equipment Communication Equipment	375 (437)	375 (437)	375 (437)	375 (437)	375 (437)	375 (437)	(437)	(437)	(437)	375 (437)	(437)	(437)	375 (437)	(437)
	7.5	Miscellaneous Equipment	1,371	1,371	1,371	1,371	(437)	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371
-	8.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOT			655.046		000 040		000	655.016	CET 700	CET 705	659 640	CCE 1CC	CC6 703		650.053
46	TOTA	۹۴.	655,916	655,916	655,916	655,916	655,916	655,916	655,916	657,723	657,723	658,618	665,169	666,723	672,971	659,257
47		Subtotal Land & Land Rights	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521

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

#### Florida Public Service Commission

 $(1 + 1)^{-1} = (1 +$ 

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

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

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Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1	ΙΝΤΑΝΙ	GIBLE 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	SOUR	CE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521
7	304.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259 0
11		Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0 38,373	38,373
12 13	309.2	Supply Mains Power Generation Equipment	38,373 40,198	38,373	38,373	38,373	38,373	38,373	38,373	38,373 40,198	38,373 40,198	38,373 40,198	38,373 40,198	38,373 40,198	36,373 40,198	40,198
-	311.2	Pumping Equipment	40,198	40,198 40,765	40,198 40,765	40,198 40,765	40,198 40,765	40,198 40,765	40,198 40,765	40,198	40,198	40,196	40,198	40,198	40,198	40,765
15		Other Plant & Misc. Equipment	40,765	40,765	40,785	40,765	40,765	40,783	40,783	40,785	40,785	40,703	40,703	40,705	40,705	40,700
16		R TREATMENT PLANT	U	0	0	0	0	0	0	v	Ū	U	ů,	v	Ū	·
17		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	2,586	2,586	2,586	2.586	2,586	2,586	2,586	2,586	2,586	2.586	2,586	2,586	2,586	2,586
19	311.3	Pumping Equipment	576	576	576	576	576	576	576	576	576	576	576	576	576	576
20	320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	(675)	(675)	(675)	(675)	(208)
22		MISSION & DISTRIBUTION PLANT														
	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982
27	331.4	Transm. & Distribution Mains	172,558	172,558	172,558	172,558	172,558	172,558	173,117	173,117	173,117	173,676	173,676	173,676	174,235	173,074
28	333.4 334.4	Services	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005	41,005 47,492	41,005 49,348	41,005 49,348	41,005 49,348	41,005 51,204	41,005 47,349
29 30	335.4	Meters & Meter Installations Hydrants	45,636 7,845	45,636 7,845	45,636 7,845	45,636 7,845	45,636 7,845	45,636 7,845	47,492 7.845	47,492 7,845	47,492 7.845	49,348	49,346 7,845	7,845	7.845	7,845
	336.4	Backflow Prevention	1,231	1,045	1,845	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,045	1,231
32	339.4	Other Plant & Misc. Equipment	1,231	1,231	1,231	1,231	1,231	0	1,231	1,231	1,231	1,231	1,237	1,231	1,231	0
33		RAL PLANT	0	v	v	Ū	Ŭ	Ŭ	•	v	v	•	· ·	· ·	· ·	-
	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
37	340.51	Computer Equipment	9,577	9,577	9,577	10,409	10,409	13,807	14,417	14,417	14,417	14,417	14,417	14,417	33,718	14,121
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	344.5	Laboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	272
	345.5	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	375
43 44	346.5 347.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437) 2,073
	347.5	Miscellaneous Equipment	1,371 0	1,371	1,371	1,371	1,371	1,371 0	10,491 0	2,073						
40	340.3	Other Tangible Plant	U	0	0	0	0	U	U	0	U		0	U	0	5
46	TOT	AL	672,971	672,971	672,971	673,803	673,803	677,201	680,226	680,226	680,226	681,966	681,966	681,966	712,802	680,238
47		Subtotal Land & Land Rights	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521	27,521
										/						

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

Florida Public Service Commission

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

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No <u>No</u>	Account Name	12/31/06	Jan	Feb	Mar	Apr	Мау	Jun	ปป	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	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	(
	CE 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	27.52
7 304.2	Structures & Improvements	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232	140,232
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	(
9 306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	
10 307.2 11 308.2	Wells & Springs	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259	33,259 0	33,259
12 309.2	Infiltration Galleries & Tunnels Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	38,373	38,37
13 310.2	Power Generation Equipment	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	40,198	40,198
14 311.2	Pumping Equipment	40,198 40,765	40,198 40,765	40,198 40,765	40,198 40,765	40,198 40,765	40,198	40,198	40,198 40,765	40,198 40,765	40,198 40,765	40,198 40,765	40,198 40,765	40,198	40,76
15 339.2	Other Plant & Misc, Equipment	40,765	40,785	40,785	40,765	40,785	40,765 0	40,765 0	40,785	40,765	40,765	40,785	40,765	40,703	40,70
	R TREATMENT PLANT	U	U	0	0	U	0	0	0	U	U	U	U	U	,
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(
18 304.3	Structures & Improvements	2,586	2,586	2,586	3,554	3,554	3,554	4,522	4,522	4,522	5,490	5,490	5.490	6,458	4,224
19 311.3	Pumping Equipment	576	576	576	576	576	576	576	576	576	576	576	576	576	570
20 320.3	Water Treatment Equipment	0	0	0	0	0	0	5/6	0	0	0,0	0	0	0,0	0,1
21 339.3	Other Plant & Misc, Equipment	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675
	MISSION & DISTRIBUTION PLANT	(0,0)	(073)	(075)	(075)	(013)	(0/5)	(075)	(073)	(075)	(075)	(0/5)	(0/3)	(0/0)	(0/(
23 303.4	Land & Land Rights	n	0	0	0	0	0	0	0	. 0	n	n	0	0	(
24 304.4	Structures & Improvements	ů N	0	ů 0	õ	ů Ú	ŏ	Ő	ő	ő	0	õ	õ	õ	Ċ
25 311.4	Pumping Equipment	ů N	0	ő	õ	ů n	ő	ő	ů	ő	ů N	ň	ň	õ	Ċ
26 330.4	Distr. Reservoirs & Standpipes	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51,982	51.982	51,982	51,982	51.982	51,982
27 331.4	Transm. & Distribution Mains	174,235	174,235	174,235	175,349	175,349	175,349	176,463	176,463	176,463	177.577	177.577	177,577	178,691	176,120
28 333.4	Services	41,005	41,005	41.005	41,005	41.005	41,005	41,005	41.005	41.005	41.005	41.005	41,005	41,005	41.005
29 334.4	Meters & Meter Installations	51,204	51,204	51,204	52.649	52,649	52,649	54,094	54.094	54,094	55.539	55.539	55,539	56,984	53,649
30 335.4	Hydrants	7.845	7,845	7.845	7,845	7,845	7,845	7,845	7.845	7,845	7,845	7,845	7,845	7.845	7,845
31 336.4	Backflow Prevention	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,23
32 339.4	Other Plant & Misc. Equipment	0	0	. 0	0	0	0	,==0	0	0	0	0	0	0	
33 GENER	RAL PLANT														
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	C
36 340.5	Office Furniture & Equipment	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093
37 340.51	Computer Equipment	33,718	34,388	35,272	36,956	38,308	39,378	40,445	41,266	41,998	43,318	44,022	44,697	45,555	39,948
38 341.5	Transportation Equipment	· 0	0	0	0	0	0	0	0	0	0	0	0	0	(
39 342.5	Stores Equipment	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	12,77
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	37
43 346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(43)
44 347.5	Miscellaneous Equipment	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,491	10,49
45 348.5	Other Tangible Plant	D	0	0	0	0	0	0	0	0	0	0	0	0	1
46 TOT.	AL	712,802	713,472	714,356	719,567	720,919	721,989	726,583	727,404	728,136	732,983	733,687	734,362	738,747	725,000

Robert M. Griffin

Florida Public Service Commission

A-6

1 of 5

Schedule:

Preparer:

Page:

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

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

Intervedia Ver 2005         Intervedia Ver 2005         Produced Ver 2005           No.         Account Name         Exercise 3         Non-User 30 Marce 3         Non-User 3			Provide the Average Sewer Plant in Servi (1)	(2)	(3)	(4)	(5) (6) (7 Intermediate Year 2006			(8)	(9)	(10) ear 2007
No.         No.         Account Name         Balance         %         Angunt         Balance         %         Angunt           1 NTIXAGUE PLANT         0         0.00% <t< th=""><th>Line</th><th>Acct</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>	Line	Acct										
Introvenue         Introvenue         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0			Account Name									
2         33:1         Organization         0         0.00%         0         0         0.00%         0         1.527         0.00%         0           3         352:1         Franchises         1.527         0.00%         0         0.00%				Balarico		7.0100.00	Bulance		, undunt	Balanoo		701100111
3         3         3         1.527         0.00%         0         1.527         0.00%         0           4         3891.1         Oner Pants Mais. Equipment         0         0.00%         0	2			0	0.00%	0	0	0.00%	0	0	0.00%	0
G         COLLECTION FLANT         Coll         Coll <thcol< th="">         Coll</thcol<>				1,527	0.00%	0	1,527		0	1,527		0
6         35.2.         Land & Land Rights         6.700         0.00%         0         7.732         0.00%         0         2.732         0.00%         0         2.732         0.00%         0         2.732         0.00%         0         2.732         0.00%         0         2.732         0.00%         0         2.732         0.00%         0         2.732         0.00%         0         2.732         0.00%         0         2.732         0.00%         0         2.732         0.00%         0         2.732         0.00%         0         2.732         0.00%         0         2.732         0.00%         0         2.742         0.00%         0         2.742         0.00%         0         2.741         0.00%         0         2.741         0.00%         0         2.741         0.00%         0         2.741         0.00%         0         2.741         0.00%         0         2.741         0.00%         0         0.00%         0         0.00%         0         0.00%         0         0.00%         0         0.00%         0         0.00%         0         0.00%         0         0.00%         0         0.00%         0         0.00%         0         0.00%         0	4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
7         351.2         Structures & Improvements         21,100         0.00%         0         23,502         0.00%         0	5	COLLEC	TION PLANT									
8         8         0         0.00%         0	6	353.2	Land & Land Rights	6,700			6,700	0.00%	0	6,700	0.00%	0
9         9502         Collection Servers - Force         95.990         0.00%         0         95.990         0.00%         0         95.990         0.00%         0         95.990         0.00%         0	7	354.2	Structures & Improvements	21,110		-	21,332	0.00%	0	23,990	0.00%	0
0         0	8					-	-					
11         dec2         Special Collecting Structures         0         0.00%         0										,		-
12         Size 2         Services to Customers         24.211         0.00%         0         24.211         0.00%         0           13         384.2         Flow Measuring Installations         0         0.00%         0         0			•	-								
13         Beid 2         Flow Measuring Devices         20,431         0.00%         0         20,031         0.00%         0           14         B652         Flow Measuring Installations         0         0.00%         0         0												
14         362.2         Flow Measuring Installations         0         0.00%         0<						-						
16         389.2         Other Plant & Misc. Equipment         0         0.00%         0         0.00%         0         0.00%         0           17         353.3         Land & Land Rights         0         0.00%         0			5									
16       SYSTEM PLUAPING PLANT         7       33.3       Land & Land & Land Biphis       0       0.00%       0												-
17       33.3       Land & Land Rights       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00% <td></td> <td></td> <td></td> <td>U</td> <td>0.00%</td> <td>U</td> <td>U</td> <td>0.00%</td> <td>0</td> <td>0</td> <td>0.00%</td> <td>0</td>				U	0.00%	U	U	0.00%	0	0	0.00%	0
18       34.3       Structures & Improvements       0       0.00% <t< td=""><td></td><td></td><td></td><td>0</td><td>0.00%</td><td>0</td><td>0</td><td>0.000/</td><td></td><td>0</td><td>0.000/</td><td>0</td></t<>				0	0.00%	0	0	0.000/		0	0.000/	0
19       355.3       Power Generation Equipment       0       0.00%       0       0.00%       0       122.030       0.00%       0       122.030       0.00%       0       0.00% <td></td>												
20         370.3         Reacing Wells         61.747         0.00%         0         61.747         0.00%         0           12         371.3         Pumping Equipment         12.151         0.00%         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0.00%         0         0         0.00%         0         0.00%         0         0         0.0			•									
21       371.3       Pumping Equipment       121.531       0.00%       0       122.030       0.00%       0<				-		-	-			-		
22         389.3         Other Plant & Misc. Equipment         0         0.00%         0         0         0.00%         0         0         0.00%         0           23         353.4         Land & Land Rights         6.566         0.00%         0												
23         TREATMENT AND DISPOSAL PLANT         6,556         0.00%         0         0.												
24       353.4       Land & Land Rights       6,566       0.00%       0       6,565       0.00%       0         25       354.4       Power Generation Equipment       0       0.00%       0       0.00%       0       0.00%       0         26       355.7       0.00%       0       0.00%       0       0.00%       0       0.00%       0         28       17 reatiment & Disposal Equipment       3.557       0.00%       0       241,717       0.00%       0       241,717       0.00%       0       0.00%				v	0.0070	Ű	Ū	0.0070	v	U	0.00 /0	0
26       364.4       Structures & Improvements       0       0.00%       <				6.556	0.00%	0	6.556	0.00%	0	6.556	0.00%	0
26       355.4       Power Generation Equipment       0       0.00%			-									
27       380.4       Treatment & Disposal Equipment       3.657       0.00%       0       3.557       0.00%       0       241,717       0.00%       0       241,717       0.00%       0       241,717       0.00%       0       241,717       0.00%       0       241,717       0.00%       0       241,717       0.00%       0       241,717       0.00%       0       241,717       0.00%       0       1,148,941       0.00%       0       1,148,941       0.00%       0       1,148,941       0.00%       0       1,148,941       0.00%       0       1,148,941       0.00%       0       0.00%				-								
28       381.4       Plant Sewers       241.717       0.00%       0       241.717       0.00%       0       241.717       0.00%       0       0.00%       0       0.00%       0       0.00%       0       1,148,941       0.00%       0       1,148,941       0.00%       0       1,148,941       0.00%       0       1,148,941       0.00%       0       1,148,941       0.00%       0       0       0       0       0       0       0       0       0       0       0.00%       0				-			-			-		
29       382.4       Outfail Sever Lines       0       0.00%       0       1,04.9       0.00%       0       1,148,941       0.00%       0       1,148,941       0.00%       0       1,148,941       0.00%       0       1,148,941       0.00%       0       1,148,941       0.00%       0       0       0.00% <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>									-			
30         389.4         Other Plant & Misc. Equipment         1,148,941         0.00%         0         1,148,941         0.00%         0         1,148,941         0.00%         0           31         RECLAIMED WATER TREATMENT PLANT         0         0         0         0.00%         0         0												
31       RECLAIMED WATER TREATMENT PLANT         22       33.55.       Land & Land Rights       0       0.00%       0       0.00%       0       0.00%       0         33       354.5       Structures & Improvements       0       0.00%	30	389.4	Other Plant & Misc. Equipment	1,148,941		0	1,148,941					
33         354.5         Structures & Improvements         0         0.00%         0 <td>31</td> <td>RECLAI</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td>	31	RECLAI							_			
34       355.5       Power Generation Equipment       0       0.00%	32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35       371.5       Pumping Equipment       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0         36       374.5       Reuse Distribution Reservoirs       0       0.00% <td< td=""><td>33</td><td>354.5</td><td>Structures &amp; Improvements</td><td>0</td><td>0.00%</td><td>0</td><td>0</td><td>0.00%</td><td>0</td><td>0</td><td>0.00%</td><td>0</td></td<>	33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36       374.5       Reuse Distribution Reservoirs       0       0.00%       0       0.00%       0       0.00%       0         37       380.5       Treatment & Disposal Equipment       0       0.00%       0       0.00%       0       0.00%       0         381.5       Plant Sewers       0       0.00%       0       0.00%       0       0.00%       0         393.5       Other Plant & Misc. Equipment       0       0.00%       0       0.00%       0       0.00%       0         0       RECLAIMED WATER DISTRIBUTION PLANT       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0         41       352.6       Franchises       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0         43       354.6       Structures & Improvements       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0	34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
37       380.5       Treatment & Disposal Equipment       0       0.00%       0       0.00%       0       0.00%       0         381.5       Plant Sewers       0       0.00%       0       0.00%       0       0.00%       0         383.5       Other Plant & Misc. Equipment       0       0.00%       0       0.00%       0       0.00%       0         41       352.6       Franchises       0       0.00%       0       0.00%       0       0.00%       0         42       353.6       Land & Land Rights       0       0.00%       0       0.00%       0       0.00%       0         43       355.6       Power Generation Equipment       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0         45       366.6       Reuse Meters & Meter Installations       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00% <td< td=""><td>35</td><td>371.5</td><td>Pumping Equipment</td><td>0</td><td>0.00%</td><td>0</td><td>0</td><td>0.00%</td><td>0</td><td>0</td><td>0.00%</td><td>0</td></td<>	35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
38       381.5       Plant Sewers       0       0.00%       0				-	0.00%	0	0	0.00%	0	0	0.00%	0
39       389.5       Other Plant & Misc. Equipment       0       0.00%       0       0       0.00%       0       0       0.00%       0         40       RECLAIMED WATER DISTRIBUTION PLANT       0       0.00%       0       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0						-					0.00%	
40       RECLAIMED WATER DISTRIBUTION PLANT       0.00%       0       0.00% <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td>				-		-			-	-		
41       352.6       Franchises       0       0.00%       0       0.00%       0       0.00%       0         42       353.6       Land & Land Rights       0       0.00%       0       0.00%       0       0.00%       0         43       354.6       Structures & Improvements       0       0.00%       0       0.00%       0       0.00%       0         43       355.6       Power Generation Equipment       0       0.00%       0       0.00%       0       0.00%       0         45       366.6       Reuse Services       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0         43       374.6       Pumping Equipment       0       0.00%				0	0.00%	0	0	0.00%	0	0	0.00%	0
42       353.6       Land & Land Rights       0       0.00%       0       0.00%       0       0.00%       0         43       354.6       Structures & Improvements       0       0.00%       0       0.00%       0       0.00%       0         44       355.6       Power Generation Equipment       0       0.00%       0       0.00%       0       0.00%       0         45       366.6       Reuse Services       0       0.00%       0       0.00%       0       0.00%       0         46       367.6       Reuse Meters & Meter Installations       0       0.00%       0       0.00%       0       0.00%       0         47       371.6       Pumping Equipment       0       0.00%       0       0.00%       0       0.00%       0         43       35.6       Reuse Meters & Misc. Equipment       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       <						_						
43       354.6       Structures & Improvements       0       0.00%       0       0.00%       0       0.00%       0         43       355.6       Power Generation Equipment       0       0.00%       0       0.00%       0       0.00%       0         45       366.6       Reuse Services       0       0.00%       0       0.00%       0       0.00%       0         46       367.6       Reuse Meters & Meter Installations       0       0.00%       0       0.00%       0       0.00%       0         47       371.6       Pumping Equipment       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0         48       375.6       Reuse Transmission & Distr. Sys.       0       0.00%												
44       355.6       Power Generation Equipment       0       0.00%       0       0.00%       0       0.00%       0         45       366.6       Reuse Services       0       0.00%       0       0.00%       0       0.00%       0         46       367.6       Reuse Meters & Meter Installations       0       0.00%       0       0.00%       0       0.00%       0         47       371.6       Pumping Equipment       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0         48       375.6       Reuse Transmission & Distr. Sys.       0       0.00%				-								
45       366.6       Reuse Services       0       0.00%       0       0       0.00%       0       0       0.00%       0         46       367.6       Reuse Meters & Meter Installations       0       0.00%       0       0       0.00%       0       0       0.00%       0         47       371.6       Pumping Equipment       0       0.00%       0       0       0.00%       0       0       0.00%       0         48       375.6       Reuse Transmission & Distr. Sys.       0       0.00%       0       0       0.00%       0       0       0.00%       0         49       389.6       Other Plant & Misc. Equipment       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0       0.00%       0       0       0.00% <t< td=""><td></td><td></td><td>,</td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td></t<>			,							-		
46       367.6       Reuse Meters & Meter Installations       0       0.00%       0       0.00%       0       0.00%       0         47       371.6       Pumping Equipment       0       0.00%       0       0.00%       0       0.00%       0         48       375.6       Reuse Transmission & Distr. Sys.       0       0.00%<												
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       0       0.00%       0         49       389.6       Other Plant & Misc. Equipment       0       0.00%       0       0       0.00%       0       0       0.00%       0         51       353.7       Land & Land Rights       0       0.00%       0       0       0.00%       0       0       0.00%       0         51       353.7       Land & Land Rights       0       0.00%       0       0       0.00%       0       0       0.00%       0         53       390.7       Office Funiture & Equipment       4,093       0.00%       0       4,093       0.00%       0       4,093       0.00%       0       5,356       0.00%       0       5,000       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00												
48       375.6       Reuse Transmission & Distr. Sys.       0       0.00%       0       0.00%       0       0.00%       0         49       389.6       Other Plant & Misc. Equipment       0       0.00%       0       0       0.00%       0       0       0.00%       0         50       GENERAL PLANT       0       0.00%       0       0       0.00%       0       0       0.00%       0         51       353.7       Land & Land Rights       0       0.00%       0       0       0.00%       0       0       0.00%       0         53       390.7       Office Furniture & Equipment       4,093       0.00%       0       4,093       0.00%       0       0.00%       0         54       390.71       Computer Equipment       695       0.00%       0       4,093       0.00%       0       15,153       0.00%       0         55       391.7       Transportation Equipment       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00% <t< td=""><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td></td><td>_</td><td></td><td></td><td></td></t<>				-		-			_			
49       389.6       Other Plant & Misc. Equipment       0       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.231				-		-			· · · · · ·	-		
50       GENERAL PLANT         51       353.7       Land & Land Rights       0       0.00%       0       0       0.00%       0       0       0.00%       0         51       353.7       Structures & Improvements       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       15.153       0.00%       0       15.153       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0 <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td>•</td>				-		-	-			-		•
51       353.7       Land & Land Rights       0       0.00%       0       0       0.00%       0       0       0.00%       0         52       354.7       Structures & Improvements       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       15.153       0.00%       0       15.153       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0				Ŭ	0.0078	U	v	0.00%	Ŭ	0	0.00%	0
52       354.7       Structures & Improvements       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       4.093       0.00%       0       5.366       0.00%       0       15.153       0.00%       0       0       0.00%       0       5.000       0.00%       0       5.000       0.00%       0       0       0.00%       0	51			0	0.00%	n	0	0.00%	0	0	0.00%	0
53       390.7       Office Furniture & Equipment       4,093       0.00%       0       4,093       0.00%       0       4,093       0.00%       0       5,556       0.00%       0       15,153       0.00%       0       0       0.00%       0       15,153       0.00%       0       0       0.00%       0       15,153       0.00%       0       0       0       0.00%       0       0       0       0.00%       0       0       0       0       0       0       0       0       0       0       0       0       0       0									-			
54       390.71       Computer Equipment       695       0.00%       0       5,356       0.00%       0       15,153       0.00%       0         55       391.7       Transportation Equipment       0       0.00%       0       4,231       0.00%       0       55,000       0.00%       0         56       392.7       Stores Equipment       0       0.00%       0       0       0.00%       0       0       0.00%       0         57       393.7       Tools, Shop & Garage Equipment       11,418       0.00%       0       12,063       0.00%       0       12,063       0.00%       0         58       394.7       Laboratory Equipment       272       0.00%       0       272       0.00%       0       272       0.00%       0         59       395.7       Power Operated Equipment       375       0.00%       0       375       0.00%       0       375       0.00%       0         60       396.7       Communication Equipment       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0       0       0.00%       0												
55       391.7       Transportation Equipment       0       0.00%       0       4,231       0.00%       0       55,000       0.00%       0         56       392.7       Stores Equipment       0       0.00%       0       0       0       0.00%       0       0       0       0       0       0       0       0       0       0       0	54								-			
56       392.7       Stores Equipment       0       0.00%       0       0.00%       0       0.00%       0         57       393.7       Tools, Shop & Garage Equipment       11,418       0.00%       0       12,063       0.00%       0       12,063       0.00%       0         58       394.7       Laboratory Equipment       272       0.00%       0       272       0.00%       0         59       395.7       Power Operated Equipment       375       0.00%       0       375       0.00%       0         60       396.7       Communication Equipment       0       0.00%       0       0       0.00%       0         61       397.7       Miscellaneous Equipment       642       0.00%       0       881       0.00%       0       0       0.00%       0         62       398.7       Other Tangible Plant       0       0.00%       0       0       0.00%       0       0       0.00%       0         63       TOTAL       2,445,098       0       2,472,156       0       2,612,798       0	55					-						
57       393.7       Tools, Shop & Garage Equipment       11,418       0.00%       0       12,063       0.00%       0       12,063       0.00%       0         58       394.7       Laboratory Equipment       272       0.00%       0       272       0.00%       0         59       395.7       Power Operated Equipment       375       0.00%       0       375       0.00%       0         60       396.7       Communication Equipment       0       0.00%       0       375       0.00%       0         61       397.7       Miscellaneous Equipment       642       0.00%       0       881       0.00%       0       3,573       0.00%       0         62       398.7       Other Tangible Plant       0       0.00%       0       0       0.00%       0       0       0.00%       0         63       TOTAL       2,445,098       0       2,472,156       0       2,612,798       0	56											
58       394.7       Laboratory Equipment       272       0.00%       0       272       0.00%       0         59       395.7       Power Operated Equipment       375       0.00%       0       375       0.00%       0       375       0.00%       0         60       396.7       Communication Equipment       0       0.00%       0       0       0.00%       0       0       0.00%       0         61       397.7       Miscellaneous Equipment       642       0.00%       0       881       0.00%       0       3,573       0.00%       0         62       398.7       Other Tangible Plant       0       0.00%       0       0       0.00%       0       0       0.00%       0         63       TOTAL       2,445,098       0       2,472,156       0       2,612,798       0	57											
59         395.7         Power Operated Equipment         375         0.00%         0         375         0.00%         0           60         396.7         Communication Equipment         0         0.00%         0         0         0.00%         0           61         397.7         Miscellaneous Equipment         642         0.00%         0         881         0.00%         0         3,573         0.00%         0           62         398.7         Other Tangible Plant         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0         0.00%         0         0	58	394.7										
60         396.7         Communication Equipment         0         0.00%         0         0         0         0.00%         0         0         0         0         0         0         0         0         0 <th< td=""><td>59</td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td></td></th<>	59					-			-			
61         397.7         Miscellaneous Equipment         642         0.00%         0         881         0.00%         0         3,573         0.00%         0           62         398.7         Other Tangible Plant         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0.00%         0         0         0         0.00%         0         0         0.00%         0         0         0         0.00%         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0<	60					-						
62         398.7         Other Tangible Plant         0         0.00%         0         0         0         0.00%         0         0         0         0.00%         0						-			-			
63 TOTAL 2,445,098 0 2,472,156 0 2,612,798 0	62	398.7										
			-	-		5	Ŭ		ů	U U	2.0070	5
64 Total Land and Land Rights 13,256 0 13,256 0 13,256 0	63	TOT	AL .	2,445,098		0	2,472,156	•	0	2,612,798		0
	64	Total L	and and Land Rights	13,256		0	13,256		0	13,256		0

Schedule of Sewer Plant in	Service By Primary Account
Test Year Average balance	
Lake Gibson Estates	
Docket No. 060368-WS	
Test Vers Fadine 12/04/05	

Schedule: A-6 Page: 2 of 5

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
		•	0												
2 351.1 3 352.1	Organization Franchises	0	0	0	0	0.	0	0	0	0	0	0	0	0	0
4 389.1	Other Plant & Misc. Equipment	0	0	0	0	ő	0	0	0	0	0	0	0	0	0
	CTION PLANT	· ·	ů,	Ŭ	0	0	Ŭ	U	0	v	U	v	Ŭ	Ũ	•
6 353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 360.2	Collection Sewers - Force	0	0	Q	0	0	0	0	0	0	0	0	0	0	0
10 361.2	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 362.2 12 363.2	Special Collecting Structures Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 365.2	Flow Measuring Installations	0	0	o	0	ő	0	0	0	0	0	0	ő	0	0
15 389.2	Other Plant & Misc. Equipment	ő	ŏ	õ	ő	ő	ŏ	ő	ő	ő	ő	0	õ	0 0	Ő
	M PUMPING PLANT		•	•			0	Ū				Ŭ	-	-	-
17 353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 371.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 TREAT 24 353.4	MENT AND DISPOSAL PLANT 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	ő	0	0	0	0	ő	0	0	0	0	0
26 355.4	Power Generation Equipment	ő	0	0	ő	0	0	0	0 0	0	0	0	ő	ŏ	ŏ
27 380.4	Treatment & Disposal Equipment	õ	ő	Ő	ŏ	õ	õ	ő	õ	õ	ŏ	ő	õ	ŏ	ō
28 381.4	Plant Sewers	0	Ō	0	0	Ō	ō	ō	Ō	0	ō	Ō	Ō	0	0
29 382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	IMED 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 35 371.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 374.5	Pumping Equipment Reuse Distribution Reservoirs	U	0	0	0	0	0	0	0	0	0	0	0	0	0
37 380.5	Treatment & Disposal Equipment	0	0	ő	0 0	0	0	0	0	0	0	0	0	ŏ	ŏ
38 381.5	Plant Sewers	0 0	ő	ŏ	ő	ő	0	ő	ŏ	ő	ŏ	ŏ	ő	ő	ŏ
39 389.5	Other Plant & Misc. Equipment	0	0	ō	ō	õ	ō	ŏ	ō	õ	ō	ŏ	ō	Ō	Ō
	IMED 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 47 371.6	Reuse Meters & Meter Installations 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	ŏ	ŏ	ő	0	ŏ	ő	ő	ő	ő	ő	õ	Ő
	AL PLANT	•	Ť	-	•		•	Ū	-	-	•			, i i i i i i i i i i i i i i i i i i i	
51 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53 390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54 390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55 391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56 392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57 393.7 58 394.7	Tools, Shop & Garage Equipment Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58 394.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	ő	0	0
61 397.7	Miscellaneous Equipment	0	0	ŏ	ŏ	ő	ŏ	ő	ŏ	ŏ	ő	ő	ő	ŏ	ő
62 398.7	Other Tangible Plant	ő	ŏ	õ	õ	ő	ŏ	ŏ	õ	ŏ	õ	õ	ŏ	ŏ	ő
	-														
63 TOT.	AL	0	0	_0	0	0	0	0	0	0	0	0	0	0	0
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Note: 2005 Per B													•

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

Schedule of Sewer Plant in Service By Primary Account	nt
Test Year Average balance	
Lake Gibson Estates	

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Schedule: A-6 Page: 3 of 5 Preparer: Robert M. Griffin

Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected []

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.

Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	SIBLE PLANT		-		-	_	-					-			
351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	1,52
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 0	1,54
389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	U	
	CTION PLANT	0 700	0 700		0 700	0 700	0 700	6 700		0.700	C 700	C 700	6,700	6,700	6,70
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		21,110	21,1
354.2	Structures & Improvements	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21.1
355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0		95,99
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	673,5
361.2	Collection Sewers - Gravity	672,671	672.671	672,671	672,671	672,671	672,671	672,671	672.671	672,671	672,671	672,671 0	672,671 0	684,560 0	073,5
362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	•	v	•	24,2
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 20,431	24,211 20,431	24,211 20,431	24,2
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	20.4
365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	+	-	0	
389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	M PUMPING PLANT									_				•	
353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
370.3	Receiving Wells	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61.7
371.3	Pumping Equipment	120,949	120,949	120,949	120,949	120,949	120,949	122,030	122,030	122,030	122,030	122,030	122,030	122,030	121,5
389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	MENT AND DISPOSAL PLANT														
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	6.5
354.4	Structures & Improvements	0	0	0	0	. 0	0	0	0	0	0	0	0	0	
355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	3,5
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	241,7
382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.4	Other Plant & Misc. Equipment	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,941	1,148,9
RECLA	IMED WATER TREATMENT PLANT														
353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	
380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
381.5	Plant Sewers	0	0	Ō	Ó	Ó	0	0	0	0	0	0	0	0	
389.5	Other Plant & Misc, Equipment	ō	0	Ó	0	0	0	Ó	0	0	0	0	0	0	
RECLA	MED WATER DISTRIBUTION PLANT														
352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
353.6	Land & Land Rights	0 0	õ	Ď	ŏ	ŏ	õ	õ	ō	ō	Ó	0	Ó	0	
354.6	Structures & Improvements	ő	ő	ő	õ	ŏ	0	ŏ	ō	ō	ō	ō	0	0	
355.6	Power Generation Equipment	ů	ů 0	ŏ	ő	ŏ	õ	õ	ň	õ	õ	ō	ō	ō	
366.6	Reuse Services	ő	õ	ő	ň	ŏ	õ	õ	ō	Ō	Ō	Ó	Ó	0	
367.6	Reuse Meters & Meter Installations	Ő	ő	õ	ŏ	ŏ	õ	ō	ō	ō	ō	0	0	Ó	
371.6	Pumping Equipment	0	ñ	ŏ	ů	ő	ő	ő	ő	õ	õ	ő	ō	ō	
375.6	Reuse Transmission & Distr. Sys.	0	ő	ő	0	ő	ň	õ	õ	ň	ő	ő	ő	ō	
389.6	Other Plant & Misc. Equipment	0	0	0	0	0	ő	0	õ	ŏ	Ő	ő	ŏ	ő	
	AL PLANT	U	U	v	U	U	0	v	U	v	U	v	•	•	
353.7		0	0	0	0	0	0	0	0	0	0	0	0	0	
353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	Ő	
354.7 390.7	Structures & Improvements	-	-	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4.093	4.093	4.093	4.093	4.
390.7	Office Furniture & Equipment	4,093 0	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4.093	340	2,235	2,824	3,633	-,,
390.71	Computer Equipment	0	0	0	0	0	0	0	0	ő	540	2,235	2,024	3,035	
391.7 392.7	Transportation Equipment	•	0	0	0	0	0	0	0	0	0	0	0	ő	
	Stores Equipment	0		•	•	Ū,	0	12,063	12,063	12,063	12.063	12.063	12.063	12,063	11.
393.7	Tools, Shop & Garage Equipment	10,666	10,666	10,666	10,666	10,666	10,666			272	272	272	272	272	
394.7	Laboratory Equipment	272	272	272	272	272	272	272	272			375	375	375	
395.7	Power Operated Equipment	375	375	375	375	375	375	375	375	375	375 0	3/5	3/5	3/5	
396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	-	-			
397.7	Miscellaneous Equipment	437	437	437	437	437	437	437	881	881	881	881 0	881	881 0	
398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	U	0	0	
тот	<b>A</b> 1	2 444 050	2 441 050	2,441,950	2,441,950	2,441,950	2,441.950	2,444,428	2.444.872	2,444,872	2,445,212	2,447,107	2,447,696	2,460,394	2,445,
1017		2,441,950	2,441,950							13.256	13.256	13,256	13,256	13,256	13.
		13,256	13,256	13,256	13,256	13,256	13,256	13.256	13,256						

Schedule of Sewer Plant in Service By Primary Account Test Year Average balance Lake Gibson Estates Docket No. 060368-WS

Schedule Year Ending 12/31/06 Historical [] Projected [X] Florida Public Service Commission

Schedule: A-6 Page: 4 of 5

Preparer: Robert M. Griffin

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

ine Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No		12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov _	Dec	Balance
	ANGIBLE PLANT														
2 351.1		0	0	0	0	0	0	0	0	0	0	0	0	0	(
3 352.1		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		0	0	0	0	0	0	0	0	0	0	0	0	0	c
	LECTION PLANT														
6 353.2 7 354.2		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
		21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21,110	21.110	21,110	23,990	21,332
8 355.2 9 360.2		0	0	0	0	0	0	0	0	0	0	0	0	0	05.000
9 360.2 10 361.2		95.990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95.990	95.990 757,180	95,990 690,146
11 362.2		684,560 0	684.560 0	684,560 0	684,560 0	684.560 0	684.560 0	684,560 0	684.560 0	684,560 0	684,560 0	684,560 0	684,560 0	157,180	690,140
2 363.2		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	24,21
3 364.2		20.431	20,431	20.431	24,211	20,431	20,431	29,211	20,431	20,431	20,431	20.431	20,431	20,431	20,43
14 365.2		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	20,43
15 389.2		0	0	0	0	0	o	0	0	ő	ŏ	0	ŏ	ő	
	TEM PUMPING PLANT	v	0	U	v	0	v	U	v	v	0	0	Ū	v	
17 353.3		0	0	0	0	0	0	0	0	0	0	0	0	0	
18 354.3		0	ő	ő	0	ő	0	0	ő	ő	Ő	ő	ő	ő	
9 355.3		0	0	Ő	Ő	0	ő	0	0	ő	0	0	ů	ő	
20 370.3		61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,74
21 371.3		122,030	122.030	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,030	122,03
2 389.3		122,030	0	0	0	122,000	0	122,030	0	122,030	122,000	122.050	0	0	122,00
	ATMENT AND DISPOSAL PLANT	Ŭ	v	U	v	v	0	U	0	0	Ū	U	0	v	
4 353.4		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	6,55
25 354.4		0,550	0,000	0,000	0.000	0,550	0,550	0,000	0,550	0,000	0,000	0,000	0,000	0,000	0,00
6 355.4		0	0	ő	0	ŏ	ő	0	ŏ	ŏ	ő	0	ő	õ	
27 380.4		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	3.55
28 381.4		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	241,71
9 382.4		241,111	241,117	241,717	241,717	241,711	241,117	241,010	241,711	241,111	241,717	241,111	241,711	241,111	2
0 389.4		1,148.941	1,146,941	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	1,148,94
	LAIMED WATER TREATMENT PLANT	1,140,041	1,140,041	1,140,041	1,140,041	1,140,041	1,140,341	1,140,041	1,140,041	1,140,041	1,140,041	1,140.047	1,140,011		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
32 353.5		0	0	0	0	0	0	0	0	0	0	0	0	0	
3 354.5		0	0	ő	0	0	0	ő	0	0	ő	0	ő	ŏ	
4 355.5		ő	õ	ő	ő	ő	ő	0	õ	ő	õ	ő	õ	õ	
5 371.5		ŏ	ő	õ	ő	0	ů 0	0	0	ő	ő	0	ő	ő	
6 374.5		0	ő	ő	ő	ő	ő	0	ŏ	ő	õ	ő	ő	õ	
37 380.5		õ	ő	ő	ő	ő	ő	ő	ă	ő	ő	ő	ő	ő	
8 381.5		ő	ő	ŏ	ő	ő	ŏ	ő	ŏ	ő	ŏ	ő	ŏ	õ	
9 389.5		0	ő	ő	ő	ő	ő	ő	ő	0	ŏ	ő	ŏ	ŏ	
	LAIMED WATER DISTRIBUTION PLANT	v	0	v	ŭ	Ŭ	0	Ŭ	Ū		v	v	· ·	•	
1 352.6		0	0	0	0	0	0	0	0	0	0	0	0	0	
2 353.6		Ō	õ	õ	õ	ŏ	õ	õ	ŏ	õ	õ	ŏ	ō	ŏ	
3 354.6		ō	õ	Ō	Ō	ō	Ō	Ō	0	0	ō	Ō	Ó	Ó	
4 355.6		Ō	Ō	ō	Ō	Ō	ō	ō	0	ō	ō	ō	0	0	
5 366.6		ō	ō	Ō	Ō	Ō	Ō	ō	Ó	Ō	0	Ō	Ō	Ó	
6 367.6	Reuse Meters & Meter Installations	0	0	0	. 0	0	0	0	0	0	0	0	0	0	
7 371.6	Pumping Equipment	0	Ó	0	0	0	Ó	Ō	0	0	0	Ó	0	0	
8 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	Ö	0	0	Ó	0	0	
9 389.6		0	0	0	0	Ó	Ō	0	0	0	0	0	0	0	
0 GENE	ERAL PLANT														
1 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 354.7		Ó	ō	0	Ō	0	õ	Ō	Ō	0	Ō	ō	Ō	0	
		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	4,09
3 390.7	Office Furniture & Equipment			3,633	3,948	3,948	5,237	5,468	5,468	5,468	5,468	5,468	5,468	12,790	5,3
		3,633	3,633			0	0	0	0	0	0	0	0	55,000	4,23
4 390.7 5 391.7	1 Computer Equipment Transportation Equipment	3,633 0	3,633	0	0	0					-	-			
4 390.7 5 391.7 6 392.7	1 Computer Equipment Transportation Equipment			0 0	0	ő	0	0	0	0	0	0	0	0	
4 390.7 5 391.7 5 392.7	1 Computer Equipment Transportation Equipment Stores Equipment	0	0	•	0	-	0 12,063	12,08							
4 390.7 5 391.7 6 392.7 7 393.7 3 394.7	1 Computer Equipment 7 Transportation Equipment 8 Stores Equipment 7 Tools, Shop & Garage Equipment Laboratory Equipment	· 0	0 0	Ő	ŏ	ō	-	12,063 272	•	Ŷ	•	-	-	-	27
4 390.7 5 391.7 6 392.7 7 393.7 3 394.7 9 395.7	1 Computer Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment	0 0 12.063	0 0 12,063	0 12,063	0 12,063	0 12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	12,063	2 3
390.7 391.7 392.7 393.7 393.7 394.7 395.7 395.7	1 Computer Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment	0 0 12.063 272	0 0 12,063 272	0 12,063 272 375 0	0 12,063 272 375 0	0 12,063 272 375 0	12,063 272 375 0	21							
4 390.7 5 391.7 6 392.7 7 393.7 8 394.7 9 395.7 0 396.7 1 397.7	11 Computer Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Ommunication Equipment Miscellaneous Equipment	0 0 12.063 272 375	0 0 12,063 272 375	0 12,063 272 375	0 12.063 272 375	0 12,063 272 375	12,063 272 375	12,063 272 375	12,063 272 375	12,063 272 375	12,063 272 375	12.063 272 375	12,063 272 375	12,063 272 375	27 37 88
4 390.7 5 391.7 6 392.7 7 393.7 3 394.7 9 395.7 0 396.7 1 397.7	11 Computer Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Ommunication Equipment Miscellaneous Equipment	0 0 12.063 272 375 0	0 0 12,063 272 375 0	0 12,063 272 375 0	0 12,063 272 375 0	0 12,063 272 375 0	12,063 272 375 0	27 37 88							
4 390.7 5 391.7 6 392.7 7 393.7 8 394.7 9 395.7 0 396.7 1 397.7 2 398.7	1 Computer Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment Other Tangible Plant	0 0 12.063 272 375 0 881 0	0 0 12,063 272 375 0 881 0	0 12,063 272 375 0 881 0	0 12.063 272 375 0 881 0	0 12,063 272 375 0 881 0	12,063 272 375 0 881 0	12.063 272 375 0 881 0	12,063 272 375 0 881 0	12,063 272 375 0 881 0	12,063 272 375 0 881 0	12,063 272 375 0 881 0	12,063 272 375 0 881 0	12,063 272 375 0 881 0	12,06 27 37 88
4 390.7 5 391.7 6 392.7 7 393.7 8 394.7 9 395.7 0 396.7 1 397.7 2 398.7	11 Computer Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Ommunication Equipment Miscellaneous Equipment	0 0 12.063 272 375 0 881	0 0 12,063 272 375 0 881	0 12,063 272 375 0 881	0 12,063 272 375 0 881	0 12,063 272 375 0 881	12,063 272 375 0 881	27. 37 88							

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

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

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

ne Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
o. No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
INTANGIBI									_				_		
	organization	0	0	0	0	0	0	0	0	0	0	0	0	0	1,52
	ranchises Mer Plant & Misc. Equipment	1,527 0	1,527 0	1,527 0	1,527 0	1,527	1,527	1.527	1,527	1,527	1,527	1,527	1,527 0	1,527 0	1,5,
5 COLLECTI		0	U	0	U	0	0	0	0	0	U	0	0	v	
	and & 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	6,70
	tructures & Improvements	23,990	23,990	23,990	23,990	23,990	23,990	23,990	23,990	23,990	23,990	23,990	23,990	23,990	23,9
	ower Generation Equipment	20,000	20,000	20,000	10,000	10,000	20.000	20,000	20,000	20,000	20,000	20,000	0	0	
	ollection 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	95,9
	ollection Sewers - Gravity	757,180	757,180	757,180	757,180	757,180	757,180	757,180	757,180	777,180	777,180	777,180	777,180	777,180	764,8
	pecial Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	. 0	
2 363.2 S	ervices 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	24,2
3 364.2 FI	low 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	20,4
4 365.2 FI	low Measuring Installations	. 0	0	0	0	0	0	0	0	0	0	0	0	0	
	ther Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	PUMPING PLANT														
	and & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	tructures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ower Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	eceiving Wells	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61,747	61.747	61,
	umping Equipment	122,030	122,030	122,030	122,030	122,030	122,030	122.030	122,030	122.030	122,030	122,030	122,030	122,030	122,0
	ther Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0.550	0.550	0.550	0.550		0.550		0.000	0.550		0.550	0.550	0.550	
	and & Land Rights	6,556 0	6.556 0	6,556 0	6,556	6.556 0	6,556	6,556	6,556 0	6,556 0	6,556	6,556 0	6,556	6,556 0	6.
	tructures & Improvements ower Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	reatment & 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	3,5
	lant 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,
	utfall Sewer Lines	241,717	244,717	241,717	241,717	241.717	241.717	241,717	241,717	241,717	241,717	241,717	241,717	241,717	241,
	ther 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	1,148.9
	D WATER TREATMENT PLANT				1,110,071	1,110.0		1,110,011	1.1.10,011	1,110,011	.,				
	and & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	tructures & Improvements	ō	Ō	Ō	ō	Ō	0	0	ō	Ō	ō	Ō	Ō	0	
4 355.5 Pe	ower Generation Equipment	0	0	0	0	0	0	Ó	0	Ó	0	Ó	0	0	
5 371.5 Pi	umping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	euse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 380.5 Tr	reatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	lant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ther Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	D WATER DISTRIBUTION PLANT														
	anchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
	and & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	tructures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ower Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	euse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
	euse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
	umping Equipment euse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ther Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
GENERAL		U	U	U	U	0	U	0	v	0	0	0	U	U	
	and & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	tructures & improvements	0	0	0	0	0	ő	0	ŏ	0	ő	0	0	0	
	ffice 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.(
	omputer Equipment	12,790	13,044	13,379	14,018	14,531	14,937	15,341	15,653	15,930	16,431	16,698	16,954	17,279	15.
	ansportation Equipment	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55.000	55,000	55,000	55.
	ores Equipment	00,000	00,000	00.000	00,000	00,000	00,000	0	00.000	00,000	00,000	00,000	0	0	55,
	pols, 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.
	aboratory Equipment	272	272	272	272	272	272	272	272	272	272	272	272	272	
	ower Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	
	ommunication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	iscellaneous Equipment	881	881	861	881	881	881	5,881	5,881	5,881	5,881	5,881	5,881	5,881	3,
398.7 Of	ther Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
T.C				0.000.014		0.007 -07	0.000 100		0.007.01/			0.000.000		0.000 - 10	
TOTAL		2,600,051	2,600.305	2,600,640	2,601,279	2,601,792	2,602,198	2,607,602	2,607,914	2,628,191	2,628,692	2,628,959	2,629,215	2,629,540	2,612,
	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.

## Non-Used and Useful Plant - Summary

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

#### Florida Public Service Commission

Schedule:A-7Page:1 of 1Preparer:Robert M. Griffin

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

	(1)	(2) Base Year 2005	(3) Intermediate	(4) e Year 2006	(5) Projected Rat	(6) te Year 2007	(9)
Line No.	- Description Water	Adjusted Balance	Adjustments	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
1	Plant in Service	0	0	0	0	0	A-5
2	Land	0	0	0	. 0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	0	0	A-9
4	Less: CIAC	0	0	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	0	0	A-16
7	Other (Explain)		0		0		
8	TOTAL	0	0	0	0	0	
	Sewer						
9	Plant in Service	0	0	0	0	0	A-6
10	Land	0	0	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	0	0	A-10
12	Less: CIAC	0	0	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	0	0	A-16
15	Other (Explain)		0		0		
16	TOTAL	0	0	0	0	0	

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

1

Lake Gibson Estates	Schedule:	A-8
Docket No. 060368-WS	Page:	1 of 2
Projected Test Year Ending 12/31/07	Preparer:	Robert M. Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin June 30, 2004	in accordance with PSC An	nendatory Order
1	12/31/92 Balance		
•	1993		
2	Additions		
3	Retirements		
4	Adjustments 12/31/93 Balance		······
5	12/31/93 Balance		
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		
	4005		
40	1995		
10	Additions		
11	Retirements		
12 13	Adjustments 12/31/95 Balance		
15			
	1996		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/96 Balance		
	1997		
18	Additions		
19	Retirements		
20	Adjustments	· · · · · · · · · · · · · · · · · · ·	
21	12/31/97 Balance		
	1998		
22	Additions		
23	Retirements		
24	Adjustments		
25	12/31/98 Balance		
	1999		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/99 Balance		

24

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

Dock	<b>Gibson Estates et No. 060368-WS</b> cted Test Year Ending 12/31/07	Schedul Page: Prepare	2 of 2
Expla	nation: Schedule A-8 continued		
Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	palances for this system begin June 30, 2		
30 31 32 33	2000 Additions Retirements Adjustments 12/31/00 Balance		
34 35 36 37	2001 Additions Retirements Adjustments 12/31/01 Balance		
38 39 40 41	2002 Additions Retirements Adjustments 12/31/02 Balance		
42 43 44 45	2003 Additions Retirements Adjustments 06/30/04 Amend. Order Balance	210,529	331,513
46 47 48 49	2004 Additions Retirements Adjustments 12/31/04 Balance	10,013 (437) 0 	52,351 0 
50 51 52 53	2005 Additions Retirements Adjustments 12/31/05 Balance	19,140 (9,812) <u>331</u> 229,763	104,759 (27,880) 125 460,868
54 55 56 57	2006 Additions Retirements Adjustments 12/31/06 Balance	20,686 (5,691) <u>2,417</u> 247,175	105,536 0 <u>917</u> 567,320
58 59 60 61	2007 Additions Retirements Adjustments 12/31/07 Balance	21,824 (6,144) <u>6,744</u> 269,600	111,596 0 

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

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

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Historic	al Base Yea	ar 2005	Interme	diate Yea			d Rate Ye	
Line	Acct		Adjusted	Non-Used	i & Useful	Adjusted	Non-Use	ed & Useful	Adjusted	Non-Us	ed & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
										·	
1	INTANG	IBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	466	0.00%	0	495	0.00%	0	525	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	-	E OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	55,934	0.00%	0	60,215	0.00%	0	64,588	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	15,514	0.00%	0	16,621	0.00%	0	17,730	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	27,366	0.00%	0	28,464	0.00%	0	29,560	0.00%	0
13	310.2	Power Generation Equipment	1,570	0.00%	0	3,580	0.00%	0	5,590	0.00%	0
14 15	311.2 339.2	Pumping Equipment	24,344	0.00%	0	26,383	0.00%	0	28,421	0.00%	0
15		Other Plant & Misc. Equipment TREATMENT PLANT	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.000	•
18	303.3	Structures & Improvements	59	0.00%	0	138	0.00%	0	-	0.00% 0.00%	0
19	311.3	Pumping Equipment	4	0.00%	0	29	0.00%	0	(241) 58	0.00%	0
20	320.3	Water Treatment Equipment	ō	0.00%	0	29	0.00%	0		0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	(208)	0.00%	0	(675)	0.00%	0
22		MISSION & DISTRIBUTION PLANT	0	0.00 /8	v	(200)	0.0076	U	(075)	0.00%	U
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	õ	0.00%	ŏ	Ő	0.00%	õ	ŏ	0.00%	0 0
25	311.4	Pumping Equipment	0	0.00%	õ	0	0.00%	Ő	Ő	0.00%	ő
26	330.4	Distr. Reservoirs & Standpipes	18,232	0.00%	õ	19,635	0.00%	Ő	21.040	0.00%	ů 0
27	331.4	Transm. & Distribution Mains	51,476	0.00%	Ó	50,909	0.00%	õ	54,349	0.00%	õ
28	333.4	Services	18,867	0.00%	0	19,379	0.00%	0	20,404	0.00%	Ō
29	334.4	Meters & Meter Installations	6,607	0.00%	0	2,693	0.00%	0	238	0.00%	0
30	335.4	Hydrants	1,757	0.00%	0	1,918	0.00%	0	2,092	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	19	0.00%	0	96	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	. 0	0	0.00%	0
33		AL PLANT						1			
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	4,217	0.00%	0	4,279	0.00%	0	4,279	0.00%	0
37	340.51	Computer Equipment	49	0.00%	0	1,347	0.00%	0	5,964	0.00%	0
38 39	341.5	Transportation Equipment	· 0	0.00%	0	0	0.00%	0	0	0.00%	0
39 40	342.5 343.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment Laboratory Equipment	2,988	0.00%	0	3,758	0.00%	0	4,557	0.00%	0
42	345.5	Power Operated Equipment	56 406	0.00% 0.00%	0 0	65 422	0.00%	0	83	0.00%	0
43	346.5	Communication Equipment	(437)	0.00%	0	422 (437)	0.00% 0.00%	0	422 (437)	0.00% 0.00%	0
44	347.5	Miscellaneous Equipment	(517)	0.00%	0	(437)	0.00%	o	(437)	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	Ő	0	0.00%	õ	0	0.00%	0
46	тоти	AL	228,958	-	0	239,283	-	0	258,664		0
	<b>T</b> -4-11	and and Lond Disks		=			-				
	I OTAL L	and and Land Rights	0	=	0	0	=	0	0		0

est Year En	I Estates 60368-WS ding 12/31/05 ] Projected [ ]	Explanation: Pro	ovide the month	n ending Per B	ooks balances	for Water Acc	umulated Depr	eciation by prir	nary account fo		Schedule: Page: Preparer: 1 of the <b>Test</b>	A-9 2 of 5 Robert M. Griff Year and the end		the prior year	r.
ne Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
o. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	GIBLE PLANT								-						
2 301,1	Organization	0	0	0	0	0	0	0	0	0	c	) 0	0	0	
3 302.1	Franchises	õ	õ	ŏ	ů 0	0 0	ő	ŏ	ő	ŏ			ŏ	ŏ	
4 339.1	Other Plant & Misc. Equipment	ő	Ő	ŏ	Ő	ő	ŏ	ŏ	Ő	ŏ	ć		õ	õ	
5 SOUR	E OF SUPPLY & PUMPING PLANT	-	-	•	-	•	· ·	•	-	•	-	-	-		
5 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	c	) 0	0	0	
7 304.2	Structures & Improvements	0	ō	0	õ	ō	õ	0	õ	Ō	Ċ	) 0	Ō	0	
3 305.2	Collect. & Impound Reservoirs	0	Ō	0	ō	ō	õ	ō	Ō	Ō	č	) 0	Ō	0	
306.2	Lake, River & Other Intakes	0	0	Ō	Ó	Ū,	ō	0	0	Ō	C	0 0	0	0	
0 307.2	Wells & Springs	0	Ō	0	Ō	Ō	Ō	0	Ō	0	c	) 0	0	0	
1 308.2	Infiltration Galleries & Tunnels	0	Ó	Ō	Ō	Ō	ō	Ó	0	0	C	) 0	0	0	
2 309.2	Supply Mains	0	0	Ō	0	Ō	Ō	0	0	0	c	) 0	0	0	
3 310.2	Power Generation Equipment	0	0	Ō	0	Ō	o	0	ō	0	0	) 0	0	0	
4 311.2	Pumping Equipment	0	Ō	Ō	0	0	0	Ō	ō	ō	c	) 0	0	0	
5 339.2	Other Plant & Misc. Equipment	Ō	0	Ō	0	ō	ō	0	ō	ō	c	) 0	Ō	0	
	R TREATMENT PLANT	•	Ť	· ·		Ū	· ·	•	•	•		· ·	•		
7 303.3	Land & Land Rights	0	0	0	0	0	0	0	n	0	c	) 0	0	0	
8 304,3	Structures & Improvements	0	0	Ő	ő	õ	õ	0	Ő	Ő	Ċ		õ	0	
9 311.3	Pumping Equipment	ő	0 0	õ	õ	ő	ŏ	ŏ	ŏ	õ	, C	o o	ñ	ő	
0 320,3	Water Treatment Equipment	ñ	õ	ő	õ	ñ	ů 0	Ő	ŏ	ő	ŕ		ň	õ	
1 339.3	Other Plant & Misc. Equipment	õ	ŏ	õ	ŏ	õ	ő	ŏ	õ	ő	Ċ	0	ő	ő	
	MISSION & DISTRIBUTION PLANT	•	· ·	· ·	•	•	U U	Ū.	0	. •			°,	-	
3 303.4	Land & Land Rights	0	0	0	0	n	0	0	0	0		) 0	0	0	
4 304.4	Structures & Improvements	· ŏ	ŏ	ő	ő	õ	ŏ	ŏ	0 0	õ	, C		Ő	ő	
5 311.4	Pumping Equipment	0	ő	0	õ	ő	ő	ŏ	0	0	, r		Ő	õ	
6 330.4	Distr. Reservoirs & Standpipes	ő	õ	ő	ŏ	õ	ő	ő	0	Ő	Č		ů 0	Ő	
7 331.4	Transm. & Distribution Mains	ň	ő	ů 0	ő	ñ	0	ő	0	0 0	, C	•	õ	ň	
8 333.4	Services	0	õ	ő	ŏ	ů	0	ő	ŏ	õ	Č	0	Ő	õ	
9 334.4	Meters & Meter Installations	ñ	n o	0	ñ	ő	ő	ő	ñ	0	Ċ		ő	õ	
0 335.4	Hydrants	ŏ	ő	ŏ	ő	ő	ŏ	ő	ő	0	č		Ő	ő	
1 336.4	Backflow Prevention	ő	0	0	0	0	0	ő	0	0	0		0	0	
2 339.4	Other Plant & Misc. Equipment	ő	. 0	ő	ő	ŏ	0	ŏ	ő	0		•	0	0	
	AL PLANT	0	0	v	, ,	v	Ū	0	Ū	0	-	, 0	0	Ŷ	
4 303.5	Land & Land Rights	0	0	٥	0	0	0	0	0	0	c	0	0	0	
5 304.5	Structures & Improvements	ő	ň	0	0	Ő	0	0	Ő	0	C	•	0	0	
6 340.5	Office Furniture & Equipment	ő	0	0	0	0	0	0	0	0	0	· •	ő	0	
7 340.51	Computer Equipment	0	0	0	0	0	0	ő	0	0	0	•	0	ő	
3 341.5	Transportation Equipment	0	0	ő	ő	0	0	0	0	ő	0		ő	ů N	
9 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0		ů	0	
343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0		ő	0	
1 344.5	Laboratory Equipment	0	0	0	ő	0	ő	0	0	0	0		ů	õ	
2 345.5	Power Operated Equipment	0	0	0	Ő	ő	0	0	0	0	0		0	0	
3 346.5	Communication Equipment	0	0	0	ő	0	0	0	0	0	0	•	Ő	0	
4 347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0		0	0	
5 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	•	0	0	
	-	0	U				0							-	_
5 TOT/	AL	0	0	0	0	0	0	0	0	0	0	0	0	0	

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## Schedule of Water Accumulated Depreciation By Primary Account

#### Florida Public Service Commission

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Test Year Average balance			
Lake Gibson Estates		Schedule:	A-9
Docket No. 060368-WS		Page:	3 of 5
Test Year Ending 12/31/05		Preparer:	Robert M. Griffin
Historical [ X ] Projected [ ]	Explanation: Provide the month ending Adjusted balances for Water Accumulated Depreciation by primary account for each month	h of the Test Y	ear and the ending balance for the prior year.

parties prove printer prove printer and prove printer and the provest of the prov

3         302.1         Fri           339.1         O           303.2         La           300.2         S           307.2         W           1         308.2           309.2         S           310.2         Pi           4         311.2           9         311.3           9         311.3           9         311.3           9         303.4           1         303.4           1         304.4           301.4         Pi	Drganization rranchises Diher Plant & Misc. Equipment OF SUPPLY & PUMPING PLANT and & Land Rights Structures & Improvements Sollect. & Impround Reservoirs ake, River & Other Intakes Vells & Springs filtration Galleries & Tunnels Supply Mains Power Generation Equipment "umping Equipment	Prior Year 12/31/04 0 451 0 53.810 0 0 14,960 0	Jan 453 0 54,164 0	Feb 0 456 0	Mar 0 458 0	Apr 0 461 0	May 0 463	<u>Jun</u> 0	<u>Jui</u> 0	Aug	Sep0	Oct 0	<u>Nov</u> 0	Dec0	Average Balance
2         301.1         O           3         302.1         Fi           339.1         O         339.1         O           5         SOURCE C         G         303.2         Li           7         303.2         Li         G         307.2         W           0         307.2         W         G         309.2         SI         SI         SI	Drganization rranchises Diher Plant & Misc. Equipment OF SUPPLY & PUMPING PLANT and & Land Rights Structures & Improvements Sollect. & Impround Reservoirs ake, River & Other Intakes Vells & Springs filtration Galleries & Tunnels Supply Mains Power Generation Equipment "umping Equipment	451 0 53,810 0 0 14,960	453 0 0 54,164	456 0 0	458 0	461				0		0	0	0	
3         302.1         Fri           339.1         O           SOURCE C         SOURCE C           303.2         La           304.2         SC           305.2         C           306.2         La           307.2         W           308.2         In           307.2         W           308.2         SC           310.2         Pi           4         311.2           7         303.3           6         WATER TR           7         303.3           9         311.3           9         311.3           9         313.3           1         303.4           2         TRANSMIS           3         303.4           4         304.4	ranchises Ther Plant & Misc. Equipment OF SUPPLY & PUMPING PLANT and & Land Rights Structures & Improvements Sollect. & Impound Reservoirs lake, River & Other Intakes Vells & Springs filtration Galleries & Tunnels Supply Mains Yower Generation Equipment 'umping Equipment	451 0 53,810 0 0 14,960	453 0 0 54,164	456 0 0	458 0	461				0		0	0	0	
3         302.1         Fri           339.1         O           303.2         La           300.2         S           307.2         W           1         308.2           309.2         S           310.2         Pi           4         311.2           9         311.3           9         311.3           9         311.3           9         303.4           1         303.4           1         304.4           301.4         Pi	ranchises Ther Plant & Misc. Equipment OF SUPPLY & PUMPING PLANT and & Land Rights Structures & Improvements Sollect. & Impound Reservoirs lake, River & Other Intakes Vells & Springs filtration Galleries & Tunnels Supply Mains Yower Generation Equipment 'umping Equipment	0 53,810 0 14,960	0 0 54,164	0 0	0		463	100							
SOURCE C           303.2         La           304.2         Si           305.2         C           305.2         C           305.2         C           307.2         W           309.2         Si           309.2         O           6         WATER TH           7         303.3         La           8         304.3         Si           9         311.3         Pi           1339.3         O         C           2         TRANSMIS         Si           3         303.4         La           4         304.4         Si           5         311.4         Pi	OF SUPPLY & PUMPING PLANT and & Land Rights Structures & Improvements Collect. & Impound Reservoirs ake, River & Other Intakes Vells & Springs filtration Galleries & Tunnels Supply Mains Power Generation Equipment 'umping Equipment	0 53,810 0 0 14,960	0 0 54,164	0 0	0	0		466	468	470	473	475	478	480	46
SOURCE (           303.2         Li           304.2         S           305.2         C           306.2         Li           307.2         W           307.2         W           307.2         W           307.2         W           307.2         W           307.2         S           307.3         La           307.3         La           307.3         La           307.3         La           307.3         La           307.3         La           307.4         La           307.4         La           307.4         La           307.4         S           307.4	OF SUPPLY & PUMPING PLANT and & Land Rights Structures & Improvements Collect. & Impound Reservoirs ake, River & Other Intakes Vells & Springs filtration Galleries & Tunnels Supply Mains Power Generation Equipment 'umping Equipment	53,810 0 0 14,960	54,164	•			0	0	0	0	0	0	0	0	
304.2         Si           305.2         C           305.2         C           0         306.2         Li           0         307.2         W           1         308.2         In           1         308.2         In           3         310.2         P4           4         311.2         P4           5         339.2         O           6         WATER TR           7         303.3         Li           9         311.3         P4           1         393.3         O           2         320.3         W           9         311.3         P4           1         339.3         O           2         TRANSMIS         3           3         303.4         Li           4         304.4         S11.4	Structures & Improvements Collect. & Impound Reservoirs Lake, River & Other Intakes Vells & Springs nfiltration Galleries & Tunnels Supply Mains Power Generation Equipment "umping Equipment	53,810 0 0 14,960	54,164	•											
3         305.2         C           3         306.2         Li           0         307.2         W           1         308.2         In           3         30.2         M           2         309.2         Si           3         310.2         PH           5         339.2         O           6         WATER TR           7         303.3         Li           8         304.3         SI           9         311.3         PH           1         329.3         O           2         TRANSMIS         SI           3         303.4         Li           4         304.4         SI           5         311.4         PH	Collect. & Impound Reservoirs .ake, River & Other Intakes Vells & Springs nfiltration Galleries & Tunnels Supply Mains Power Generation Equipment 'umping Equipment	0 0 14,960	54,164		0	0	0	0	0	0	0	0	0	0	
306.2         La           0         307.2         Wa           1         308.2         In           2         309.2         Si           3         310.2         Pi           4         311.2         Pi           5         339.2         O           6         WATER TR           7         303.3         La           8         304.3         Si           9         311.3         Pi           0         320.3         W           1         339.3         O           2         TRANSMIS         3           3         303.4         La           4         301.4         Pi	ake, River & Other Intakes Vells & Springs filltration Galleries & Tunnels Supply Mains Yower Generation Equipment Pumping Equipment	0 0 14,960		54,518	54,872	55,226	55,580	55,934	56.289	56,643	56,997	57,351	57,705	58,059	55,9
0 307.2 W 1 308.2 In 3 310.2 P 4 311.2 P 4 311.2 P 5 339.2 O 6 WATER TR 7 303.3 L 8 304.3 S 9 311.3 P 0 320.3 W 1 339.3 O 2 TRANSMIS 3 303.4 L 4 304.4 S 5 311.4 P	Vells & Springs nfiltration Galleries & Tunnels Supply Mains Yower Generation Equipment Yumping Equipment	14,960		0	0	0	0	0	0	0	0	0	0	0	
0 307.2 W 1 308.2 In 3 310.2 P 4 311.2 P 4 311.2 P 5 339.2 O 6 WATER TR 7 303.3 L 8 304.3 S 9 311.3 P 0 320.3 W 1 339.3 O 2 TRANSMIS 3 303.4 L 4 304.4 S 5 311.4 P	Vells & Springs nfiltration Galleries & Tunnels Supply Mains Yower Generation Equipment Yumping Equipment	14,960	0	Ō	Ō	0	Ō	0	0	0	0	0	0	0	
1         308.2         In           2         309.2         Si           3         310.2         Pi           4         311.2         Pi           5         399.2         O           6         WATER TR         Fi           7         303.3         Li           8         304.3         Si           9         311.3         Pi           1         329.3         O           2         TRANSMIS         3           3         303.4         Li           4         304.4         Si           5         311.4         Pi	nfiltration Galleries & Tunnels Supply Mains Power Generation Equipment Pumping Equipment		15.052	15,144	15,237	15,329	15,421	15,514	15,606	15,698	15,790	15,883	15,975	16,067	15,5
2 309.2 Si 3 310.2 Pi 5 339.2 O 6 WATER TR 7 303.3 La 8 304.3 Si 9 311.3 Pi 0 320.3 W 1 339.3 O 2 TRANSMIS 3 303.4 La 4 304.4 Si 5 311.4 Pi	Supply Mains Power Generation Equipment Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	
3         310.2         P4           4         311.2         P1           5         339.2         O           6         WATER TR         TR           7         303.3         La           8         304.3         S1           9         311.3         P4           10         320.3         W           1         339.3         O           2         TRANSMIS         303.4         La           3         303.4         S1         S11.4	Power Generation Equipment Pumping Equipment	26,818	26,909	27,001	27,092	27,184	27,275	27,366	27,458	27,549	27,641	27,732	27,824	27,915	27,3
4 311.2 P4 5 339.2 O 6 WATER TR 7 303.3 L4 8 304.3 S1 9 311.3 P4 0 320.3 W 1 339.3 O 2 TRANSMIS 3 303.4 S1 3 303.4 S1 4 304.4 S1 5 311.4 P4	Pumping Equipment	565	733	900	1,068	1,235	1,403	1,570	1,738	1,905	2,073	2,240	2,408	2,575	1,5
5 339.2 O 6 WATER TR 7 303.3 La 8 304.3 St 9 311.3 Pt 0 320.3 W 1 339.3 O 2 TRANSMIS 3 303.4 La 4 304.4 St 5 311.4 Pt		23,325	23,495	23,665	23,835	24,005	24,174	24,344	24,514	24,684	24,854	25,024	25,194	25,363	24,3
6 WATER TR 7 303.3 La 8 304.3 St 9 311.3 Pt 0 320.3 W 1 339.3 O 2 TRANSMIS 3 303.4 La 4 304.4 St 5 311.4 Pt	ther Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 303.3 La 8 304.3 Sf 9 311.3 Pi 0 320.3 W 1 339.3 O 2 TRANSMIS 3 303.4 La 4 304.4 Sf 5 311.4 Pi	REATMENT PLANT	Ŭ	0	Ŭ	0	· ·	, i i i i i i i i i i i i i i i i i i i	•	•						
8 304.3 SI 9 311.3 P4 0 320.3 W 1 339.3 O 2 TRANSMIS 3 303.4 La 4 304.4 SI 5 311.4 Pi	and & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 311.3 Pa 0 320.3 W 1 339.3 O 2 TRANSMIS 3 303.4 La 4 304.4 Si 5 311.4 Pa	Structures & Improvements	20	26	33	39	46	52	59	65	72	78	85	91	98	
0 320.3 W 1 339.3 O 2 TRANSMIS 3 303.4 La 4 304.4 SI 5 311.4 Pi	Pumping Equipment	0	0	0	0	0	0	ő	2	5	7	10	12	14	
1 339.3 O 2 TRANSMIS 3 303.4 La 4 304.4 Si 5 311.4 Pi	Vater Treatment Equipment	ő	D	0	0	õ	ő	ő	ō	ő	0	0	0	0	
2 TRANSMIS 3 303.4 La 4 304.4 SI 5 311.4 Pi	Other Plant & Misc. Equipment	0	0	0	ő	0	0	0	ñ	0	0	ő	Ő	Ő	
3 303.4 La 4 304.4 Si 5 311.4 Pi	SSION & DISTRIBUTION PLANT	. 0	0	0	0	0	U	0	0	0	0	Ŷ	Ū	•	
4 304.4 SI 5 311.4 Pi	and & Land Rights	0	n	0	0	0	n	0	0	0	0	0	0	0	
5 311.4 Pi	Bructures & Improvements	0	0	0	0	0	0	0	0	0	ů	0	ő	ő	
		0	-	0	0	0	0	0	0	0	0	0	0	0	
D 330.4 DI	Pumping Equipment	0	0	•	-		•	•	•	0	18,582	18,699	18.816	18,933	18,2
	Distr. Reservoirs & Standpipes	17,530	17,647	17,764	17,881	17,998	18,115	18,232	18,348	18,465 52,461	52,776	53.091	53,407	49,116	51,4
	ransm. & Distribution Mains	49,939	50,254	50,570	50,885	51,200	51,515	51,831	52,146						18,8
	ervices	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867 2,905	6.6
	Aters & Meter Installations	5,914	6,096	6,278	6,461	6,643	6,825	7,007	7,189	7,371	7,553	7,735	7,917		1,7
	lydrants	1,671	1,686	1,700	1,715	1,729	1,744	1,758	1,773	1,787	1,802	1,816	1,831	1,831 0	1,7
	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	•	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	. 0	
3 GENERAL															
	and & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	tructures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Office Furniture & Equipment	4,155	4,165	4,176	4,186	4,196	4,207	4,217	4,227	4,238	4,248	4,258	4,269	4,279	4,3
	computer Equipment	0	0	0	0	0	0	0	0	0	12	94	198	331	
	ransportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	itores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	_
	ools, Shop & Garage Equipment	2,634	2,692	2,750	2,809	2,867	2,926	2,984	3,043	3,101	3,159	3,226	3,293	3,359	2,
	aboratory Equipment	56	56	56	56	56	56	56	56	56	56	56	56	56	
	ower Operated Equipment	391	393	396	398	401	404	406	409	411	414	417	419	422	
	ommunication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(4
		(562)	(555)	(547)	(539)	(532)	(524)	(517)	(509)	(501)	(494)	(486)	(478)	(471)	(
5 348.5 Of	fiscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 TOTAL															
,	fiscellaneous Equipment	220,105	221,697	223,289	224,881	226,473	228,065	229,657	231,251	232,845	234,452	236,136	237,842	229,763	228,

# Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance Lake Gibson Estates Docket No. 060368-WS Schedule Year Ending 12/31/06 Historical [] Projected [X]

Schedule: A-9

#### Page: 4 of 5

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANO	SIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	480	483	485	488	490	493	495	497	500	502	505	507	510	495
4 339.1	Other Plant & Misc, Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 SOURC	E OF SUPPLY & PUMPING PLANT	-	•	-	-		U U	Ū		•	-		-		
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	58,059	58,413	58.767	59,122	59.476	59.841	60,206	60,571	60,936	61,302	61,667	62,032	62,397	60,215
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	00,110	00,041	0	0	0	0	0	0	0	0
9 306.2	Lake, River & Other Intakes	Õ	õ	õ	ő	ŏ	Ő	ŏ	õ	ő	õ	0	0	0	0
10 307.2	Wells & Springs	16,067	16,160	16,252	16,344	16,436	16,529	16,621	16,714	16,806	16,898	16,991	17,083	17,176	16,621
11 308.2	Infiltration Galleries & Tunnels	0	10,100	0,232	10,544	0,430	10,525	0,021	10,714	10,000	10,030	0,551	0	0	0
12 309.2	Supply Mains	27,915	28,007	28,098	28,190	28,281	28,372	28,464	28,555	28,646	28,738	28,829	28,921	29.012	28,464
13 310.2	Power Generation Equipment	2,575	28,007	2,910	3,078	3,245	3,413	28,484	3,747	3,915	4,082	4,250	4,417	4,585	3,580
14 311.2	Pumping Equipment	25,363									26,892	27,062	27,232	27,402	26,383
15 339.2	Other Plant & Misc. Equipment	20,303	25,533 0	25,703 0	25,873	26,043	26,213 0	26,383	26,552 0	26,722		27,002	21.232	27,402	20,000
	TREATMENT PLANT	Ų	U	0	0	0	0	0	0	0	0	U	U	U	0
17 303.3												•		•	0
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	-
18 304.3	Structures & Improvements	98	104	111	118	124	131	138	144	151	158	164	171	178	138
19 311.3	Pumping Equipment	14	17	19	22	24	26	29	31	34	36	38	41	43	29
20 320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	(675)	(675)	(675)	(675)	(208)
	MISSION & DISTRIBUTION PLANT														
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 330.4	Distr. Reservoirs & Standpipes	18,933	19,050	19,167	19,284	19,401	19,518	19,635	19,752	19,869	19,986	20,104	20,221	20,338	19,635
27 331.4	Transm. & Distribution Mains	49,116	49,435	49,754	50,073	50,393	50,727	50,882	51,217	51,553	51,708	52,045	52,381	52,538	50,909
28 333.4	Services	18,867	18,952	19,037	19,123	19,208	19,294	19,379	19,465	19,550	19,635	19,721	19,806	19,892	19,379
29 334.4	Meters & Meter Installations	2,905	3,095	3,285	3,476	3,666	3,856	2,563	2,761	2,959	1,673	1,879	2,084	807	2,693
30 335.4	Hydrants	1,831	1,845	1,860	1,874	1,889	1,903	1,918	1,932	1,947	1,961	1,976	1,990	2,005	1,918
31 336.4	Backflow Prevention	0	0	0	0	0	7	14	21	27	34	41	48	55	19
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 GENER	AL PLANT														
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 340.5	Office Furniture & Equipment	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279
37 340.51	Computer Equipment	331	464	597	741	886	1.078	1.278	1,478	1.678	1.879	2,079	2,279	2,747	1,347
38 341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	. 0	0
39 342.5	Stores Equipment	0	Ō	Ō	Ő	ō	Ď	Ó	0	Ď	Ó	0	0	0	0
40 343:5	Tools, Shop & Garage Equipment	3,359	3.426	3.492	3,559	3,625	3.692	3,758	3.825	3.891	3.958	4,024	4,091	4,157	3,758
41 344.5	Laboratory Equipment	56	58	59	61	62	64	65	67	68	70	71	73	74	65
42 345.5	Power Operated Equipment	422	422	422	422	422	422	422	422	422	422	422	422	422	422
43 346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)
44 347.5	Miscellaneous Equipment	(471)	(463)	(456)	(448)	(440)	(433)	(425)	(417)	(410)	(402)	(395)	(387)	(329)	(421)
45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 TOTA	AL.	229,763	231,585	233,406	235,239	237,072	238,986	239,245	241,176	243,107	242,700	244,640	246,580	247,175	239,283
			- dadin -							<u></u>					
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

#### Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance

#### Florida Public Service Commission

Test Year Average balance			
Lake Gibson Estates		Schedule:	A-9
Docket No. 060368-WS		Page:	5 of 5
Schedule Year Ending 12/31/07		Preparer:	Robert M. Griffin
Historical [ ] Projected [ X ]	Explanation: Provide the month ending Adjusted balances for Water Accumulated Depreciation by primary account for each month	n of the Projec	ted Rate Year and the ending balance for the prior year.

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No. No.		Prior Year					(7)	.,							Average
140. 140.	Account Name	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANO	SIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	510	512	515	517	520	522	525	527	529	532	534	537	539	525
4 339.1	Other Plant & Misc. Equipment	0.0	0	0	0	0	0	0	0	0	0	0	0	0	C
	E OF SUPPLY & PUMPING PLANT	0	0	v	v	0	v	0		•	-				
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(
7 304.2	Structures & Improvements	62,397	62,762	63,128	63,493	63,858	64,223	64.588	64,953	65.319	65,684	66,049	66,414	66,779	64,588
8 305.2	Callect, & Impound Reservoirs	02,001	02,702	03,120	00,400	03,000	0	01,000	0	0	0	0	0	0	C
9 306.2	Lake, River & Other Intakes	Ŭ	ő	ŏ	ő	ŏ	Ő	õ	0	õ	0	Ō	ō	0	(
10 307.2	Wells & Springs	17,176	17,268	17,360	17,453	17,545	17,637	17,730	17,822	17,915	18.007	18,099	18,192	18,284	17,730
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	
12 309.2	Supply Mains	29.012	29,103	29,195	29,286	29,377	29,469	29,560	29,651	29,743	29,834	29,926	30,017	30,108	29,560
13 310.2	Power Generation Equipment	4,585	4,752	4,920	5,087	5,255	5,422	5,590	5,757	5,925	6.092	6,260	6,427	6,595	5,590
14 311.2	Pumping Equipment		27,571	27,741	27,911	28.081	28,251	28,421	28,591	28,760	28,930	29,100	29,270	29,440	28,421
15 339.2	Other Plant & Misc. Equipment	27,402 0	27,571	27,741	27,911	20,001	20,201	20,421	20,391	20,700	20,350	20,100	0	20,110	
	TREATMENT PLANT	U	U	U	U	0	U	U	U	0	0	U	v	Ŭ	
		•	0	0	0	0	0	0	0	0	0	0	0	0	(
17 303.3	Land & Land Rights	0	0	•	0	0 (72)	(63)	(333)	(321)	(309)	(577)	(563)	(549)	(814)	(241
18 304.3	Structures & Improvements	178	185	191	(81)						(577)	(563)	70	72	58
19 311.3	Pumping Equipment	43	46	48	50	53	55	58	60 0	62 0	0	0	,0 0	, 2 0	(
20 320.3	Water Treatment Equipment	0	0	0	0	0	0	0	-		-	(675)	(675)	(675)	(675
21 339.3	Other Plant & Misc. Equipment	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(0/5)	(07.
	MISSION & DISTRIBUTION PLANT			_	_	_					n	•	0	0	(
23 303.4	Land & Land Rights	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	
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	-	24.040
26 330.4	Distr. Reservoirs & Standpipes	20,338	20,455	20,572	20,689	20,806	20,923	21,040	21,157	21,274	21,391	21,508	21,626	21,743	21,040
27 331.4	Transm. & Distribution Mains	52,538	52,876	53,213	53,417	53,757	54,097	54,303	54,645	54,987	55,195	55,539	55,883	56,093	54,349
28 333.4	Services	19,892	19,977	20,063	20,148	20,233	20,319	20,404	20,490	20,57 <b>5</b>	20,661	20,746	20,831	20,917	20,404
29 334.4	Meters & Meter Installations	807	1,020	1,233	335	554	774	(119)	106	332	(555)	(323)	(92)	(973)	238
30 335.4	Hydrants	2,005	2,020	2,034	2,049	2,063	2,078	2,092	2,107	2,121	2,136	2,150	2,165	2,179	2,092
31 336.4	Backflow Prevention	55	62	68	75	82	89	96	103	109	116	123	130	137	96
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
33 GENER	AL PLANT														_
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(
35 304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	(
36 340.5	Office Furniture & Equipment	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279
37 340.51	Computer Equipment	2,747	3,225	3,715	4,228	4,760	5,307	5,869	6,442	7,025	7,627	8,238	8,859	9,492	5,964
38 341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
40 343.5	Tools, Shop & Garage Equipment	4,157	4,224	4,290	4,357	4,423	4,490	4,557	4,623	4,690	4,756	4,823	4,889	4,956	4,55
41 344.5	Laboratory Equipment	74	76	77	79	80	82	83	85	86	88	89	91	92	83
42 345.5	Power Operated Equipment	422	422	422	422	422	422	422	422	422	422	422	422	422	422
43 346.5	Communication Equipment	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437)	(437
44 347.5	Miscellaneous Equipment	(329)	(270)	(212)	(154)	(96)	(37)	21	79	138	196	254	312	371	21
45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	(
46 TOT	AL	247,175	249,452	251,741	252,528	254,870	257,226	258,073	260,466	262,870	263,767	266,209	268,661	269,600	258,664
					0	0	0	0	0	0	0	0	0	0	

.

Schedule of Sewer Accumulated Depreciation By Primary Account Test Year Average balance Lake Gibson Estates Docket No. 060368-WS Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Florida Public Service Commission

Schedule: Page: Preparer:

A-10 1 of 5 Robert M. Griffin

	(1)	(2) Historic	(3) al Base Yea	(4) ar 2005	(5) Interm	(6) ediate Yeaı	(7) r 2006	(8) Projecte	(9) ed Rate Yea	(10) ar <b>2007</b>
ine Acct		Adjusted		d & Useful	Adjusted		d & Useful	Adjusted		d & Usef
lo. No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amour
	SIBLE PLANT									
2 351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	
3 352.1	Franchises	903	0.00%	0	941	0.00%	0	980	0.00%	
4 389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
	CTION PLANT	-					-	-		
6 353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
7 354.2	Structures & Improvements	819	0.00%	Ō	1,480	0.00%	ō	2,191	0.00%	
B 355.2	Power Generation Equipment	0	0.00%	ő	0	0.00%	ŏ	0	0.00%	
	Collection Sewers - Force	73,001	0.00%	0	76,198	0.00%	ő	79,394	0.00%	
9 360.2 0 361.2	Collection Sewers - Gravity	72,171	0.00%	ő	64,010	0.00%	0	80,196	0.00%	
	•	0	0.00%	0	04,010	0.00%	Ő	00,100	0.00%	
1 362.2	Special Collecting Structures	15,961	0.00%	0	16,598	0.00%	0	17,235	0.00%	
2 363.2	Services to Customers			-			-			
3 364.2	Flow Measuring Devices	14,543	0.00%	0	18,629	0.00%	0	20,673	0.00%	
4 365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0	0	0.00%	
5 389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
	M PUMPING PLANT									
7 353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
8 354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
9 355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
0 370.3	Receiving Wells	17,066	0.00%	0	20,182	0.00%	0	22,328	0.00%	
21 371.3	Pumping Equipment	11,704	0.00%	0	17,244	0.00%	0	24,024	0.00%	
2 389.3	Other Plant & Misc. Equipment	0	0.00%	0	, o	0.00%	0	0	0.00%	
	MENT AND DISPOSAL PLANT									
24 353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
25 354.4	Structures & Improvements	Õ	0.00%	õ	Ő	0.00%	õ	Ő	0.00%	
26 355.4	Power Generation Equipment	õ	0.00%	Ő	ő	0.00%	Ő	0	0.00%	
27 380.4	Treatment & Disposal Equipment	710	0.00%	0	908	0.00%	ŏ	1,105	0.00%	
				0	34,974		0			
8 381.4	Plant Sewers	28,062	0.00%			0.00%		41,880	0.00%	
29 382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	
30 389.4	Other Plant & Misc. Equipment	191,682	0.00%	0	255,551	0.00%	0	319,385	0.00%	
	IMED WATER TREATMENT PLANT				· .					
32 353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
33 354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
34 355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
35 371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
36 374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	
37 380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
38 381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	
39 389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
40 RECLA	IMED WATER DISTRIBUTION PLANT				1					
41 352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	
2 353.6	Land & Land Rights	0	0.00%	Ō	0	0.00%	Ō	Ō	0.00%	
3 354.6	Structures & Improvements	õ	0.00%	õ	ŏ	0.00%	õ	, Ö	0.00%	
14 355.6	Power Generation Equipment	õ	0.00%	Ő	0	0.00%	Ő	ŏ	0.00%	
5 366.6	Reuse Services	õ	0.00%	Ő	0	0.00%	0	Ő	0.00%	
6 367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	
17 371.6	Pumping Equipment	0	0.00%	0		0.00%	0	0	0.00%	
8 375.6	Reuse Transmission & Distr. Sys.	0		0	0		0	0		
			0.00%			0.00%			0.00%	
19 389.6 50 GENEE	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
	RAL PLANT	•	0.000	~	-	0.000	-	_	0.000	
51 353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
52 354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
3 390.7	Office Furniture & Equipment	4,093	0.00%	. 0	4,093	0.00%	0	4,093	0.00%	
4 390.71	Computer Equipment	19	0.00%	0	511	0.00%	0	2,262	0.00%	
5 391.7	Transportation Equipment	0	0.00%	0	59	0.00%	0	5,347	0.00%	
56 392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
57 393.7	Tools, Shop & Garage Equipment	2,196	0.00%	0	2,370	0.00%	0	3,076	0.00%	
58 394.7	Laboratory Equipment	47	0.00%	0	51	0.00%	0	68	0.00%	
59 395.7	Power Operated Equipment	375	0.00%	Ō	375	0.00%	õ	375	0.00%	
50 396.7	Communication Equipment	0	0.00%	õ	0	0.00%	0	0	0.00%	
61 397.7	Miscellaneous Equipment	(489)	0.00%	ő	(475)	0.00%	0	(361)	0.00%	
52 398.7	Other Tangible Plant	(489)	0.00%	0	(473)	0.00%	0	(301)		
-2 030.1	Guide Fally Die Flaht	U	0.00%	U	l v	0.00%	0	0	0.00%	
з тот	- 41	400.000	•		540.000			004.050		
		432,863		0	513,699		0	624,252		<u>i</u>
4 Total	Land and Land Rights	0		0	0		0	0		

Schedule of Sewer Accumulated Depreciation	n By Primary Account
Test Year Average balance	
Lake Gibson Estates	
Docket No. 060368-WS	
Test Year Ending 12/31/05	
Historical [ X ] Projected [ ]	Explanation: Prov

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
	BLE PLANT	_													
	Organization Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	TION PLANT	v	v	U	0	0	U	0	0	U	0	U	0	U	
	Land & Land Rights	0	0	0	0	0	0	0	0	0	D	0	0	0	
7 354.2	Structures & Improvements	ō	ŏ	õ	ŏ	ŏ	ŏ	ŏ	õ	ő	ő	õ	ő	õ	
	Power Generation Equipment	0	0	0	Ō	Ō	ō	õ	ō	ō	ō	ō	Ō	ō	
	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Flow Measuring Devices Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	U O	0	0	0	0	0	0	0	0	0	0	0	0	
	PUMPING PLANT	v	Ū	v	v	0	0	0.	0	U	U	U	U	0	
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	. 0	0	0	
	Structures & Improvements	õ	õ	ŏ	õ	ŏ	ő	ő	ő	ŏ	ő	ő	ŏ	ő	
19 355.3 A	Power Generation Equipment	0	0	0	ō	ō	õ	õ	ō	ō	ō	õ	Ō	ō	
	Receiving Wells	0	0	0	0	0	0	0	0	Ó	0	Ō	0	0	
	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ENT AND DISPOSAL PLANT														
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Power Generation Equipment Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	õ	Ő	ů.	ŏ	ŏ	ő	ő	ő	õ	0	0	0	0	
	ED WATER TREATMENT PLANT		· ·	U U	0	U	v	ů.	0	0		Ū	Ŭ	0	
32 353.5 L	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	0	0	0	0	Ó	0	0	0	Ō	0	0	
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Freatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Plant Sewers Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ED WATER DISTRIBUTION PLANT	v	U	0	0	U	U	U	0	U	0	0	U	0	
	ranchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
	and & Land Rights	0	ŏ	õ	õ	ŏ	õ	õ	ŏ	õ	ő	ŏ	ő	ŏ	
43 354.6 S	Structures & Improvements	0	0	0	0	0	0	0	Ō	ō	ō	Ō	ō	ō	
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Transmission & Distr. Sys. Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
50 GENERAL		0	0	0	0	0	0	0	0	0	0	0	0	0	
	and & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	ő	0	0	ő	0	0	0	0	0	0	ő	0	
	Office Furniture & Equipment	Ő	õ	ŏ	ő	õ	ő	õ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	
4 390.71 C	Computer Equipment	õ	õ	õ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ő	ŏ	
	ransportation Equipment	0	0	0	0	0	0	0	0	0	0	0	Ō	ō	
	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	aboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 397.7 IV 2 398.7 C	Alscellaneous Equipment Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
	seren rengible riant	U	U	U	U	U	0	U	U	U	0	U	0	0	
3 TOTAL		0	0	0	0	0	0		0	0	0	0	0	0	
	6 Mart 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	····· · · · · · · · · · · · · · · · ·													

proven proven proven proven a company of the provent of the proven

63 TOTAL 64

Subtotal Land & Land Rights

0

0

0

0

0

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

0

0

0

0 0

0

0

0

30

MA 86:4 8005/71/11 betning

32

	strigif brind & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOT	٦V	383,864	392,589	416,104	650,014	492,814	427 489	433'238	445'568	866'09⊅	££7,933	¥6¥'89¥	411,263	898.094	432,863
1.86£	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7.76£	Miscellaneous Equipment	(684)	(684)	(681)	(684)	(681)	(684)	(684)	(684)	(684)	(684)	(684)	(684)	(681)	68Þ)
7.965	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	)
7.865	Laboratory Equipment Power Operated Equipment	515 74	375 375	375 75	328 27	375 74	375 74	375 375	375	928 77	375 747	375	948	516	128
7.89£	Tools, Shop & Garage Equipment	961,2	261,S	961'Z	961'2	961,2	961,S	961'2	74 74	2V 961'Z	961,2	27 961,2	74 74	74 7196	.v 961'Z
7.205	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	)
7.166	Inemquipa to the starting a second	õ	õ	õ	õ	ŏ	õ	õ	ő	õ	ő	õ	õ	õ	}
17.065	Computer Equipment	ō	0	0	0	0	Ō	ō	ō	ō	ç	96	<u>9</u> 7	152	51
2.06£	Office Fumiture & Equipment	£60'Þ	£60'Þ	£60,4	\$60.4	£60°Þ	4'033	\$60.4	£60,4	\$60'#	£60,4	\$60'7	£60.4	\$ 063	60'4
7.435	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	)
7.E2E	strigist briel & briel	0	0	0	0	0	0	0	0	0	0	0	0	0	
	TUAJ9 JAS		_			_									
9.686	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
9.676 1	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
9.176	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
9.766	Reuse Services Reuse Meters & Meter Installations	0	0	ő	ň	0	0	0	ő	0	0	0	0	0	
8.82£	Power Generation Equipment	0	õ	õ	0	õ	0	0	0	ő	ő	ő	0	0	
9.426	Structures & Improvements	0	0	0	0	0	0	0	ŏ	0	a	a	0	0	
9.535	Land & Land Rights	õ	õ	ō	ŏ	õ	ŏ	ŏ	õ	ŏ	ŏ	ŏ	õ	õ	
352.6	Franchises	ō	0	0	0	0	0	0	0	0	0	0	0	0	
BECLA	TNAJ9 NOITUBIATZIO ABTAW GBMI														
9 <sup>.</sup> 688 (	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	1
3.185 8	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	)
3.085	tnemqiup∃ lesoqziO & tnemteerT	0	0	0	0	0	0	0	0	0	0	0	0	0	
2.47E 8	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.176 8	Insmitup3 Enigmu9	0	0	0	0	0	0	0	0	0	0	0	0	0	
3.855.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 324.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
323'2	shipiy braj & braj	0	U	U	U	0	0	0	0	0	0	U	U	U	
	Other Plant & Misc. Equipment MAED WATER TREATMENT PLANT	129,742	165,065	885.071	175,712	360,181	695,981	191,682	900'261	505,329	207.652	926'212	518,299	223,623	89'161
\$ 385.4 \$	Other Plant & Miss. Equipment	0	290 391	0	0	960 181	035 391	0	0	002 202	0	920 616	0	0	89 101
3 381.4	Piant Sewers	54'909	281,82	867,85	56,334	016,92	984'72	290'82	28,638	P12.62	067,62	995.05	20'043	612,16	58°06
4.085	Treatment & Disposal Equipment	119	229	P#9	099	119	£69	012	126	243	692 00	922	Z64	608	12
\$ 322 ¢	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	000	-
\$'\$9SE \$	Structures & Improvements	õ	0	Ō	ō	ō	ō	ō	Ō	ō	0	ō	ō	0	
* 223 ¢	studia puel & puel	Ō	0	0	0	0	0	0	0	0	0	0	0	0	
	TNAJ9 JA2092ID DNA TNAM														
£.68£ \$	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.175 1	Pumpinp∃ prigmu¶	\$22°6	966,01	968.01	134,11	12.017	778,S1	194,01	11,026	265,11	781,SI	15,722	13,288	13,853	X'H
£.07£ (	Receiving Wells	12'320	969,81	226,ðr	802,81	\$6\$'9L	087,81	990'11	11'325	869,71	11,924	115,81	764,81	£87,81	90'Z L
£.885 €	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
6.436 8	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
6.686 7	stand Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	
2.685	Other Plant & Misc. Equipment	Ģ	0	0	0	0	0	0	0	0	0	0	•	•	
4 365.2 3 364.2	Flow Measuring Devices Flow Measuring Installations	15,500	12,841	181,51	13,522	298,E1	0 14,203	0 0	14,88,41 0	12,224	0 0	0 906'91	0 9⊅2,81	988,81 0	Þ9'ÞL
2.636 S	Services to Customers	249'91	969'91	847,21	208,21	12'822	806,21	196'91	10,01	190.91	16,120	571,ðr	972.91	672,81	96'91
2.262 1	Special Collecting Structures	0	905 91	0	0	0	0	0	0	0	0	0	0	02031	16.04
2.136 1	Collection Sewers - Gravity	149,99	588' <b>7</b> 9	061,69	10,374 A	819.17	£98,ST	101,47	296,87	965.97	118,77	280,67	055,08	865,98	11,27
360.2	Collection Sewers - Force	11'403	029'12	966'14	202,27	691'72	72,735	100,67	892,67	13,534	108.57	190'72	24'333	009'12	00.67
325.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
324'5	Structures & Improvements	484	243	869	P29	602	¥94	618	<b>\$</b> 28	626	<b>*86</b>	660,1	760'L	671'1	8
323'5	stubia brei & brei	0	0	0	0	0	0	0	0	0	0	0	0	0	
	CTION PLANT														
3861	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
1.535	Franchises	198	788	068	<b>Þ</b> 68	268	006	<b>£0</b> 6	906	016	513	916	616	652	06
1.125	noitezinegiO	0	0	0	0	0	0	0	0	0	0	0	0	0	
	GIBLE PLANT														
.0N .C	Account Name	12/31/04	nel	Feb	16M	ıqA	Yelv	unr	μĻ	6n¥	gəS	Oct	VON	Dec	Average Balance
100 A cct		Prior Year	(E)	(7)	(9)	(9)	$(\mu)$	(8)	(6)	(01)	(11)	(21)	(£1)	(71)	(31) Average
	(1)	(2)													

Preparer. Robert M. Griffin Explanation: Provide the month ending Adjusted balances for Sewer Accumulated Deprecision by primary account for each month of the Test Year and the ending balance for the prior year.

:9664

3 of 5

Schedule: A-10

Florida Public Service Commission

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

Schedule of Sever Accumulated Depreciation By Primary Account 3chedule of Sever Accumulated Depreciation By Primary Account Test Year Average balance

chedule of Sewer Accumulated Depreciation E est Year Average balance	By Primary Account	t								Florida Publi	c Service Com	nission		
ake Gibson Estates ocket No. 060368-WS										Schedule: Page:	A-10 4 of 5			
chedule Year Ending 12/31/06										Preparer:	Robert M. Griffi			
storical [ ] Projected [ X ]	Explanation: P	rovide the mor	ith ending Adju	isted balances	for Sewer Ace	cumulated Dep	reciation by pr	imary account	for each mor	th of the Inter	mediate Year a	nd the ending I	balance for th	e prior year.
(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
lo. No. Account Name	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANGIBLE PLANT														
2 351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	( 94 <sup>.</sup>
3 352.1 Franchises 4 389.1 Other Plant & Misc. Equipment	922	925	929	932	935	938	941	945	948 0	951 0	954 0	957 0	960 0	94
4 389.1 Other Plant & Misc, Equipment 5 COLLECTION PLANT	0	0	0	0	0	0	0	0	U	U	U	0	0	
6 353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 354.2 Structures & Improvements	1,149	1,204	1,259	1,314	1,369	1,424	1,479	1,534	1,589	1,644	1,699	1,754	1,817	1,48
8 355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 360.2 Collection Sewers - Force	74,600	74,866	75,132	75,399	75,665	75,932	76,198	76,464	76,731	76.997	77,263	77,530	77,796	76,19
0 361.2 Collection Sewers - Gravity	56,398	57,664	58,931	60,197	61,464	62,731	63,999 0	65,267	66,534 0	67,802 0	69,070 0	70.338	71,740 0	64,01
1 362.2 Special Collecting Structures 2 363.2 Services to Customers	0 16.279	0 16,332	0 16,385	0 16,438	0 16,491	0 16,544	16,598	0 16,651	16,704	16,757	16,810	16.863	16.916	16,59
3 364.2 Flow Measuring Devices	16,586	16,927	17,267	17,608	17,948	18,289	18,629	18,970	19,310	19,651	19,991	20,332	20,673	18,62
4 365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 SYSTEM PUMPING PLANT									_		-			
7 353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 354.3 Structures & Improvements 9 355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
0 370.3 Receiving Wells	18,783	19,069	19,355	19,641	19,927	20,099	20,270	20,442	20,613	20,785	20,956	21,128	21,299	20,18
1 371.3 Pumping Equipment	13,853	14,419	14,984	15,549	16,115	16,680	17,245	17,810	18,375	18,940	19,505	20,070	20,634	17,24
2 389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	Ó	0	0	0	0	0	0	
3 TREATMENT AND DISPOSAL PLANT														
4 353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 355.4 Power Generation Equipment 7 380.4 Treatment & Disposal Equipment	0 809	0 825	0 842	0 858	0 875	0 891	0 908	0 924	0 940	0 957	0 973	0 990	0 1,006	90
7 380.4 Treatment & Disposal Equipment 8 381.4 Plant Sewers	31,519	32.095	32.671	33.247	33,823	34,399	34,974	35,550	36,125	36,701	37,276	37,852	38,427	34,9
9 382.4 Outfall Sewer Lines	0	02,000	02,071	00,247	0	04,000	04.574	00,000	00,120	00.101	0	0	0	
0 389.4 Other Plant & Misc. Equipment 1 RECLAIMED WATER TREATMENT PLANT	223,623	228,946	234.270	239,593	244,916	250,236	255,555	260,874	266,193	271,512	276,831	282,151	287,470	255,55
2 353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 371.5 Pumping Equipment 6 374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 380.5 Treatment & Disposal Equipment	0	0	0	ő	0	0	0	0	ŏ	0	Ő	ő	ŏ	
8 381.5 Plant Sewers	õ	ŏ	õ	õ	õ	Ő	ō	ō	Ō	Ō	0	0	0	
9 389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
RECLAIMED WATER DISTRIBUTION PLAN														
1 352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 353.6 Land & Land Rights 3 354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 354.6 Structures & Improvements 4 355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	ŏ	0	
5 366.6 Reuse Services	ő	0	0	Ő	ŏ	ŏ	ŏ	ŏ	ŏ	0	ő	Ō	0	
3 367.6 Reuse Meters & Meter Installations	ŏ	ō	Ō	Ō	Ō	Ō	0	0	0	0	0	0	0	
7 371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 389.6 Other Plant & Misc. Equipment 9 GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	U .	. 0	
I 353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.7 Structures & Improvements	0	ŏ	õ	ŏ	ŏ	ŏ	ŏ	ŏ	õ	Ő	ō	Ō	Ō	
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	4.0
390.71 Computer Equipment	125	176	226	281	336	409	485	561	637	713	789	864	1,042	5
391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	764 0	
392.7 Stores Equipment 393.7 Tools, Shop & Garage Equipment	0	2 106	2 106	0 2,196	0 2,196	0 2,259	0 2,322	0 2,384	0 2,447	0 2,510	2,573	2,636	2,699	2,3
393.7 Tools, Shop & Garage Equipment 394.7 Laboratory Equipment	2,196 47	2,196 47	2,196 47	2,196	2,196	2,259	2,322	2,304	2,447	2,510	2,573	2,030	2,039	2,5
395.7 Power Operated Equipment	375	375	375	375	375	375	375	375	375	375	375	375	375	3
396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
397.7 Miscellaneous Equipment	(489)	(489)	(489)	(489)	(489)	(484)	(479)	(474)	(469)	(465)		(455)	(450)	(4
398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 TOTAL	460.960	469,670	478,473	487,280	496.087	504,862	513,641	522,420	531,198	539,977	548,756	557,534	567,320	513,6
	460,868								······					010,0
Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	. 0	0	0	

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Schedule of Water and Sewer Contributions in Aid of Construction Annual Balances Subsequent to Last Established Rate Base Florida Public Service Commission

Docke	Gibson Estates et No. 060368-WS eted Test Year Ending 12/31/07	Sched Page: Prepa		I. Griffin
Explai	nation: Schedule A-11 continued			
	(1)	(2) Water	(3) Sew	er
Line	Description	Year End Balance	Year I Balar	
No.	Description alances for this system begin June 30, 2004			
THE D			, <b>,</b>	
23 24 25	2000 Additions Adjustments 12/31/00 Balance			
26 27 28	2001 Additions Adjustments 12/31/01 Balance			
29 30 31	2002 Additions Adjustments 12/31/02 Balance			
32 33 34	2003 Additions Adjustments 06/30/04 Amend. Order Balance	223,113	25	0,697
35 36 37	2004 Additions Adjustments 12/31/04 Balance	0 0 223,113	25	0 0 0,697
38 39 40	2005 Additions Adjustments 12/31/05 Balance	2,758 0 225,871	25	0 0 0,697
41 42 43	2006 Additions Adjustments 12/31/06 Balance	8,274 0 234,145	25	5,850 0 56,547
44 45 46	2007 Additions Adjustments 12/31/07 Balance	0 0 234,145	25	0 0 56,547
	Supporting Schedules: A.12 (pp.2.5)			

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

с. с. д

Schedule of Water Contributions in Aid of Construction By Classification	Florida Public Service Commission				
Test Year Average balance					
Lake Gibson Estates	Schedule:	A-12			
Docket No. 060368-WS	Page:	1 of 5			
Test Year Ending December 31 of	Preparer:	Robert M. Griffin			
Historical 2005, Projected 2006 & 2007					

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.

(

E. Contraction

1.15

	If a projected year is employed, provid							(8)		(40)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005 Adjusted Non-Used & Useful				diate Yea			d Rate Ye	ar 2007 ed & Useful
Line		Adjusted			Adjusted		ed & Useful	Adjusted		
No.	Description	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
	WATER									
	Cash CIAC:	110 700	0.000/		404 540	0.000/	o	100 640	0.00%	0
1	Water Treatment Equipment	118,796	0.00%	0	121,543	0.00% 0.00%	0	123,643 29,479	0.00%	0
2	Meter Fees	28,856	0.00%	0	29,209	0.00%	0	32,106	0.00%	0
3	Main Extension Charge	29,298	0.00%	0	30,768	0.00%	0	32,100 8,768	0.00%	0
4	Service Installation Fees	7,498	0.00%	0	8,339	0.00%	0	0,700	0.00%	0
5	Total Cash CIAC	184,449	-	0	189,859	-	0	193,996	-	0
	Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	. 0	0.00%	0
7	T&D Mains	31,803	0.00%	0	31,803	0.00%	0	31,803	0.00%	0
8	Services	5,891	0.00%	0	5,891	0.00%	0	5,891	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	2,456	0.00%	0	2,456	0.00%	0	2,456	0.00%	0
11	Total Property CIAC	40,150	-	0	40,150	-	0	40,150	-	0
12	Total Water CIAC	224,598	-	0	230,008	-	0	234,145	-	0
	SEWER									
	Cash CIAC:									
13	Treatment & Disposal Equipment	95,439	0.00%	0	97,839	0.00%	0	99,339	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	23,040	0.00%	Ō	23,926	0.00%	0	24,480	0.00%	0
16	Service Installation Fees	19,762	0.00%	0	20,076	0.00%	0	20,272	0.00%	0
17	Total Cash CIAC	138,241	-	0	141,841	-	0	144,091	-	0
	Property CIAC:									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	12,970	0.00%	ŏ	12,970	0.00%	ō	12,970	0.00%	0
20	Collection Sewers- Gravity	84,272	0.00%	ő	84,272	0.00%	Ő	84,272	0.00%	Ō
20	Services to Customers	3,496	0.00%	ő	3,496	0.00%	Ő	3,496	0.00%	0
22	Lift Stations	8,596	0.00%	ŏ	8,596	0.00%	ŏ	8,596	0.00%	0
23	Pumping Equipment	3,122	0.00%	ů 0	3,122	0.00%	õ	3,122	0.00%	Ō
23	Reuse Services	0,122	0.00%	ő	0,122	0.00%	ő	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0 0	0 0	0.00%	ő	õ	0.00%	0
25 26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	õ	0.00%	Õ
27	Total Property CIAC	112,456	-	0	112,456	-	0	112,456	-	0
		250,697	-	0	254,297	-	0	256.547	-	0
28	Total Sewer CIAC	200,097	=	0	204,297		<u>_</u>	200,047	=	0

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

#### Florida Public Service Commission

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

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

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Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														
1	Water Treatment Equipment	119,443	119,443	120,143	120,143	120,143	121,543	122,243	122,243	122,243	122,943	122,943	122,943	123,643	121,543
2	Meter Fees	28,939	28,939	29,029	29,029	29,029	29,209	29,299	29,299	29,299	29,389	29,389	29,389	29,479	29,209
3	Main Extension Charge	29,430	29,430	29,876	29,876	29,876	30,768	31,214	31,214	31,214	31,660	31,660	31,660	32,106	30,768
4	Service Installation Fees	7,910	7,910	8,053	8,053	8,053	8,339	8,482	8,482	8,482	8,625	8,625	8,625	8,768	8,339
5	Total Cash CIAC	185,722	185,722	187,101	187,101	187,101	189,859	191,238	191,238	191,238	192,617	192,617	192,617	193,996	189,859
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5.891	5,891	5,891	5,891	5,891	5,891	5,891
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150
12	Total Water CIAC	225,871	225,871	227,250	227,250	227,250	230,008	231,387	231,387	231,387	232,766	232,766	232,766	234,145	230,008
	SEWER Cash CIAC:														
13		95,439	96,739	96,739	96,739	96,739	98.039	98,473	98,473	98,473	98,906	98,906	98,906	99,339	97,839
14		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	23,040	23,520	23,520	23,520	23,520	24,000	24,160	24,160	24,160	24,320	24,320	24,320	24,480	23,926
16	Service Installation Fees	19,762	19,932	19,932	19,932	19,932	20,102	20,159	20,159	20,159	20,215	20,215	20,215	20,272	20,076
17	Total Cash CIAC	138,241	140,191	140,191	140,191	140,191	142,141	142,791	142,791	142,791	143,441	143,441	143,441	144,091	141,841
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970
20	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272
21	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496
22	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596
23	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456
28	Total Sewer CIAC	250,697	252,647	252,647	252,647	252,647	254,597	255,247	255,247	255,247	255,897	255,897	255,897	256,547	254,297

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Schedule of Water Contributions in Aid of Construction By Classification	Florida Publ	lic Service Commission
Test Year Average balance		
Lake Gibson Estates	Schedule:	A-12
Docket No. 060368-WS	Page:	5 of 5
Test Year Ending 12/31/07	Preparer:	Robert M. Griffin

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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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.		12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														
1	Water Treatment Equipment	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643	123,643
2	Meter Fees	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,479	29,47 <del>9</del>	29,479	29,479	29,479	29,479
3	Main Extension Charge	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106	32,106
4	Service Installation Fees	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768	8,768
5	Total Cash CIAC	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996	193,996
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803
8	Services	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0 2,456
10	Hydrants	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,430
11	Total Property CIAC	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150	40,150
12	Total Water CIAC	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145	234,145
	SEWER														
	Cash CIAC:											00 000	00.000	00 220	00 220
13	Treatment & Disposal Equipment	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339	99,339 0	99,339 0	99,339 0	99,339 0
14	Other	0	0	0	0	0	0	0	0	0	0	24,480	24,480	24,480	24,480
15	Main Extension Charge	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480	24,480 20,272	24,480	20,272	20,272	20,272
16	Service Installation Fees	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,272	20,212	20,212	20,272	20,272
17	Total Cash CIAC	144,091	144,091	144,091	144,091	144.091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091	144,091
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970	12,970
20	Collection Sewers- Gravity	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272	84,272
21	Services to Customers	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496 8,596
22	Lift Stations	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	8,596	•
23	Pumping Equipment	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122	3,122
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	. 0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456	112,456
28	Total Sewer CIAC	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547	256,547

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

Lake Gibson Estates	Schedule:	A-13
Docket No. 060368-WS	Page:	1 of 2
Projected Test Year Ending 12/31/07	Preparer:	Robert M. Griffin

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

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

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

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Lake Gibson Estates Docket No. 060368-WS Projected Test Year Ending 12/31/07	Schedule: Page: Preparer:	
Explanation: Schedule A-11 continued		

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description		Balance
he b	alances for this system begin June 30	0, 2004 in accordance with PSC Am	endatory Order
	2000		
23	Additions		
24	Adjustments		_
25	12/31/00 Balance		
	2001		
26	Additions		
27	Adjustments		
28	12/31/01 Balance		
	2002		
29	Additions		
30	Adjustments		
31	12/31/02 Balance		
	2003		
32	Additions		
33	Adjustments		
34	06/30/04 Amend. Order Balance	67,657	67,08
	2004		
35	Additions	3,471	4,48
	Adjustments	0	· • • •
37	12/31/04 Balance	71,128	71,56
	2005		
38	Additions	7,230	8,96
39	Adjustments	0	
40	12/31/05 Balance	78,358	80,52
	2006		
41	Additions	7,381	5,86
42	Adjustments	0	
43	12/31/06 Balance	85,739	86,39
	2007		
44	Additions	7,590	8,93
45	Adjustments	0_	
46	12/31/07 Balance	93,328	95,33

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

Com	parative Balance Sheet - Assets			Aqua Utilities	s Florida, Inc.								Florida Public Service Commissio			
Dock ⊤est	Gibson Estates tet No. 060368-WS Year Ended: 2005 rical [ X ] Projected [ ]		requested. Pro		ice sheet for ye r historical bas ready shown,								Schedule: Page: Preparer:	ìn		
Line		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average	
No.	ASSETS	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	Balance	
1	Utility Plant	72,950,136	72,950,136	72,950,136	71,913,317	72,453,874	72,716,902	72,740,118	72,745,554	72,793,037	72.844.085	72,571,168	72,641,242	74,040,794	72,793,115	
2	Construction Work in Progress	1,811,581	1,850,284	2,103,492	3,006,366	2,981,605	3,110,516	4.264.021	4,945,503	5,361,503	5,698,734	6,644,403	8,983,714	10,504,654	4,712,798	
3	Utility Plant Acquisition	(11,572)	(11,621)	(11,584)	(11,547)		(11,473)		(11,399)	(11,362)	(11,325)	(11,288)			(91,868)	
0	Childy Frank Fraquisition	(11,012)	(11,021)	(11,001)	((1,017)	(11,070)	(11,413)	(11,400)	(11,050)	(11,002)	(11,020)	(11,200)	(	(1,000,011)	(01,000)	
4	GROSS UTILITY PLANT	74,750,145	74,788,799	75,042,044	74,908,136	75,423,969	75,815,946	76,992,703	77,679,658	78,143,178	78,531,494	79,204,283	81,613,704	83,488,534	77,414,046	
5	Less: Accumulated Depreciation	(24,978,029)	(25,173,813)	(25,375,464)	(25,483,914)	(25,642,253)	(25,801,460)	(26,152,719)	(26,360,444)	(26,541,969)	(26,748,897)	(26,437,500)	(26,644,929)	(27,117,048)	(26,035,264)	
6	NET UTILITY PLANT	49,772,116	49,614,986	49,666,580	49,424,222	49,781,716	50,014,486	50,839,985	51,319,214	51,601,209	51,782,597	52,766,783	54,968,775	56,371,486	51,378,781	
7	OTHER PHYSICAL PROPERTY	2,007,361	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,566	
8	Cash	3,477	3,477	3,477	0	0	0	(24)	0	0	0	0	0	0	801	
9	Accounts Receivable Customer	1,815,677	1,614,863	1,784,975	1,576,855	1,818,013	1,773,654	1,673,614	1,605,553	1,482,366	1,495,775	1,196,584	1,168,243	1,208,001	1,554,936	
10	Allowance for Bad Debts	(319,546)	(229,818)	(237,436)	(268,058)	(280,819)	(282,063)	(271,710)	(248,014)	(240,092)	(42,343)	(38,808)	(27,757)	(35,188)	(193,973)	
11	Accounts Receivable Other	3,956	2,150	2,150	2,150	1,000	1,000	1,000	1,000	1,000	4,741	1,659	10,151	17,983	3,842	
12	Materials & Supplies	14,693	14,693	14,693	14,693	14,693	14,693	14,693	12,881	12,881	0	0	0	0	9,893	
13	Temporary Investments	51,742	56,812	47,883	30,215	30,215	30,215	22,661	22,661	15,107	15,107	15,107	7,554	7,554	27,141	
14	Unbilled Revenue	655,756	671,431	665,719	632,217	666, <b>946</b>	658,976	636,726	636,726	636,726	632,224	623,159	640,757	596,599	642,613	
15	Prepayments	111,578	124,542	111,290	126,641	127,376	132,007	105,322	114,345	160,330	125,120	136,081	131,107	134,962	126,208	
16	TOTAL CURRENT ASSETS	2,337,334	2,258,151	2,392,752	2,114,714	2,377,424	2,328,482	2,182,282	2,145,152	2,068,319	2,230,625	1,933,783	1,930,054	1,929,910	2,171,460	
17	Prelim Survey & Investigation Chgs	4,240	4,240	4,240	16,045	18,325	18,325	15,100	18,275	20,205	18,595	18,595	18,595	18,595	14,875	
18	Deferred Rate Case Expense	254,016	247,871	267,224	299,338	335,456	401,769	410,728	432,807	447,113	470,506	489,534	498,134	520,603	390,392	
19	Regulatory Assets	1,959,931	1,924,301	1,888,671	1,853,041	1,817,411	1,781,781	1,746,151	1,695,602	1,670,504	1,645,407	1,620,309	1,595,211	1,570,114	1,751,418	
20	Other Deferred Debits	169,174	165,945	175,864	181,223	194,537	193,495	195,247	222,430	189,991	367,569	356,460	306,152	302,077	232,320	
21	RWIP	• 0	0	0	0	0	(13,780)	(13,780)	(13,780)	(15,280)	(21,630)	(21,630)	(21,630)	(8,430)	(9.995)	
22 23																
24	TOTAL DEFERRED DEBITS	2,387,360	2,342,357	2.335.998	2,349,647	2,365,728	2,381,590	2,353,446	2,355,334	2,312,533	2,480,447	2,463,268	2,396,461	2,402,958	2,379,010	
25	TOTAL ASSETS	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817	

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Com	parative Balance Sheet - Assets			Aqua Utilities	s Florida, Inc.								Florida Publi	c Service Com	mission
Dock Fest	Gibson Estates et No. 060368-WS Year Ended: 2006 rical [] Projected [X]		requested. Pr	Provide a balan ovide same for years, if not alr	historical bas								Schedule: Page: Preparer:	Page: 2 of 3	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS	Prior Year 12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	Test Year Enc 12/31/06	Average Balance
1	Utility Plant	74.040.794	74.655.534	74,893,273	75,399,796	75,436,181	77,417,336	77,249,303	76.976.721	76.950.257	77.272.592	77,282,592	78.012.592	90,892,592	77,421,50
2	Construction Work in Progress	10,504,654	10,311,539	11.141.392	12.394.416	13,848,877	13,446,934	13,706,283	14,892,529	15,815,014	16.576.655	16.576.655	16,576,655	9,576,655	13,489,86
3	Utility Plant Acquisition			(1.047,420)			(2.452,887)				(2,375,331)	(2,355,942)	(2,336,553)	(2,317,164)	(2,092,35
4	GROSS UTILITY PLANT	83,488,534	83,914,906	84,987,246	85,302,546	86,812,782	88,411,384	88,522,088	89,455,141	90,370,551	91,473,916	91,503,305	92,252,694	98,152,083	88,819,014
5	Less: Accumulated Depreciation	(27,117,048)	(27,337,985)	(27,565,528)	(28,735,457)	(28,979,537)	(29,280,240)	(29,182,911)	(29,149,185)	(29,329,139)	(29,809,589)	(30,034,997)	(30,262,533)	(29,727,637)	(28,962,44
6	NET UTILITY PLANT	56,371,486	56,576,921	57,421,717	56,567,089	57,833,245	59,131,143	59,339,177	60,305,956	61,041,412	61,664,327	61,468,309	61,990,161	68,424,447	59,856,56
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,00
8	Cash	0	0	0	(25,297)	(19,291)	(12,445)	(14,829)	46,112	101,862	40,714	25,000	25,000	25,000	14,75
9	Accounts Receivable Customer	1,208,001	1,353,476	1,404,317	1,259,539	1,528,336	1,316,267	1,387,814	1,311,640	1,209,048	1,396,400	1,419,184	1,419,184	1,419,184	1,356,33
10	Allowance for Bad Debts	(35,188)	(34,469)	(23,650)	(19,487)	(21,808)	(27,403)	(26,754)	(31,854)	(30,098)	(32,831)	(29,122)	(29,122)	(29,122)	(28,53
11	Accounts Receivable Other	17,983	27,047	10,905	20,871	13,169	20,176	10,842	12,216	17,103	17,707	0	0	0	12,92
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Temporary Investments	7,554	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	58
14	Unbilled Revenue	596,599	684,821	689,920	686,114	752,018	710,160	707,524	678,101	658,971	690,529	730,982	730,982	730,982	695,97
15	Prepayments	134,962	113,059	108,716	112,645	106,078	138,213	136,550	143,652	166,987	161,023	140,000	140,000	140,000	133,99
16	TOTAL CURRENT ASSETS	1,929,910	2,143,933	2,190,207	2,034,384	2,358,501	2,144,968	2,201,147	2,159,867	2,123,873	2,273,542	2,286,044	2,286,044	2,286,044	2,186,03
17	Prelim Survey & Investigation Chgs	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	0	0	0	14,30
18	Deferred Rate Case Expense	520,603	542,441	551,416	562,099	578,182	602,932	631,379	786,460	835,947	878,906	973,333	1,142,760	1,262,187	759,12
19	Regulatory Assets	1,570,114	1,545.016	1,519,918	2,231,106	2,194,560	2,158,015	2,121,469	2,084,923	2,048,377	2,011,831	1.975,285	1,938,739	1,902,193	1,946,27
20	Other Deferred Debits	302,077	327,468	309,455	298,726	289,362	294,932	293,460	304,833	328,477	395,097	354,757	314,417	274,077	314,39
21 22 23	RWIP	(8,430)	(13,630)	(13,630)	(13,630)	(13,630)	0	0	(1,500)	(1,500)	(1,500)	(1,500)	(1.500)	0	(5,41)
24	TOTAL DEFERRED DEBITS	2,402,958	2,419,890	2,385,755	3,096,896	3,067,070	3,074,474	3,064,903	3, 193, 311	3,229,896	3,302,929	3,301,876	3,394,417	3,438,458	3,028,67
25	TOTAL ASSETS	62,704,354	63,140,744	63.997.679	63,698,369	65,258,816	66.350.585	66.605.226	67.659,134	68,395,181	69,240,798	69.056.228	69.670.622	76.148.948	67,071,28

Compara	ative Balance Sheet - Equity Capital & Liabilitie		Aqua Utilities F	ilorida, Inc.								Florida Public	Service Commis	ssion	
Docket N Test Yea	oson Estates 40. 060368-WS r Ended 2006 I [ ] Projected [ X ]	1	requested. Prov	wide a balance s ide same for his ars, if not alread	torical base or								Schedule: Page: Preparer:	A-19 2 of 3 Robert M. Griffin	
Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	12/31/06	Balance
1 2	Common Stock Issued Preferred Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52.724,742	52,724,742	52,724,742	52,724,742 0
3	Additional Paid in Capital	6,927.553	6,931,392	8,171,620	8,996,527	8,352,772	9,347,932	10,155,891	11,158,353	11,971,525	11,677,611	(8,243,785)	(7,013,863)		5,660,295
4	Retained Earnings	(14.614,037)	(14,434,244)	(14,317,005)	(14,220,746)	(14,086,928)	(14,081.027)	(14.002.606)	(13,999,732)	(13,996,858)	(13,993,984)	(13,920,854)	(13,847,723)	(13,774,593)	(14,099,257)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	45,038,257	45,221,891	46,579,358	47,500,523	46,990,586	47,991,646	48,878,027	49,883,363	50,699,409	50,408,369	30,560,103	31,863,156	34,100,461	44,285,781
7	TOTAL LONG TERM DEBT	0	0		0	0	0	0	0	0	0	20,163,348	20,163,348	22,733,641	4,850,795
	10112101011100001		- <u> </u>												
8	Accounts Payable	1,467,620	588,143	352,026	361,616	632,190	803,444	397,975	782,029	741,362	698,018	525,000	525,000	525,000	646,110
9	Accts & Int. Payable-Assoc Cos	0	1,236,389	822,812	(662,984)	990,233	803,106	898,341	724,883	705,606	996,372	750,000	750,000	750,000	674,212
10	Customer Deposits	625,567	632,356	629,657	624,200	626,598	634,358	623,482	600,000	600,000	600,000	600,000	600,000	600,000	615,094
11	Accrued Taxes	(324,416)	(327,377)	(147,644)	(38,433)	124,128	233,054	155,389	42,070	168,641	938,167	958,212	312,212	1,781,680	298,129
12	Accrued Interest	17,385	13,635	13,056	12,566	5,686	7,730	10,144	17,385	17,385	17,385	17,385	17,385	17,385	14,193
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	521,482	450,083	476,753	336,125	357,110	403,902	376,263	420,862	351,297	344,148	321,500	356,500	431,500	395,963
15	TOTAL CURRENT & ACC LIABILITIES	2,307,638	2,593,229	2,146,660	633,089	2,735,945	2,885,595	2,461,594	2,587,229	2,584,291	3,594,090	3,172,097	2,561,097	4,105,565	2,643,701
10	Other Deferred Credits & Oper, Reserves	0	0	0	0		0	0	0	0		0	0		
16	Other belened Credits & Oper. Reserves	0		0						0	0	0			0
17	Contributions in Aid of Construction	26,035,036	26,065,848	26,094.056	26,483,709	26,522,798	26,552,878	26,421,227	26,509,977	26,601,147	26,462,949	26,462,949	26,462,949	26,612,949	26,406,806
18	Less: Accum Amort of CIAC	(10,525,056)	(10,588,703)	(10,670,874)	(10,767,430)	(10,838,993)	(10,928,013)	(11,004,101)	(11,081,163)	(11,158,225)	(11,235,884)	(11,348,462)	(11,432,899)	(11,517,815)	(11,007,509)
19	Accumulated Deferred Income Taxes	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	1,757,224	(4,694)
20	Total CIAC & Def Taxes	15.358,459	15,325,624	15,271,661	15,564,758	15,532,284	15,473,344	15,265,605	15,188,543	15,111,481	15,238,339	15,160,680	15,083,022	15,209,283	15,291,006
21	TOTAL EQUITY CAPITAL & LIABILITIES	62,704,354	63,140,744	63,997,679	63,698,369	65,258,815	66,350,585	66,605,227	67,659,135	68,395,181	69,240,798	69,056,228	69,670,621	76,148,948	67,071,283

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•	tive Balance Sheet - Equity Capital & Liabilitie son Estates	Explanation: Provide a balance sheet for years											Schedule:	Service Commis	ision
st Year	o. 060368-WS Ended 2007 [ ] Projected [ X ]		requested. Provi intermediate yea										Page: Preparer:	3 of 3 Robert M. Griffin	
Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
1 2	Common Stock Issued Preferred Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724.742	52,724,742	52,724,742	52,724,742	52,724,74
3 4	Additional Paid in Capital Retained Earnings	(4,849,688) (13,774,593)	(4,978,068) (13,574,593)	(5,301,355) (13,374,593)	(5,213,296) (13,174,593)	(5,196,875) (12,974,593)	(5,855,930) (12,774,593)	(4,968,251) (12,574,593)	(5,471,716) (12,374,593)	(5,529,259) (12,174,593)	(5,257,893) (11,974,593)	(5,762,795) (11,774,593)	(5,662,552) (11,574,593)		(5,168.0 (12,764,8
5	Other Equity Capital	<b>(</b> )		,	,										
6	TOTAL EQUITY CAPITAL	34,100,461	34,172,081	34,048,794	34,336,853	34,553,274	34,094,219	35,181,898	34,878,433	35,020,890	35,492,256	35,187,354	35,487,597	35,740,287	34,791,
7	TOTAL LONG TERM DEBT	22,733,641	22,733,641	22,733,541	22,891,235	22,891,235	22,891,235	23,454,599	23,454,599	23,454,599	23,661,504	23,661,504	23,661,504	23,826,858	23,234,
8	Accounts Payable	525,000 750,000	400,000 750,000	400,000 750,000	400,000 750,000	400,000 750,000	400,000 750,000	400,000 750,000	400,000 750,000	400,000 750.000	400,000 750,000	400,000 750,000	400,000 750,000	400,000 750,000	409,0 750,0
9 10	Accts & Int. Payable-Assoc Cos Customer Deposits	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600.000	600,000	600,000	500,000	600,000	600,000	600.0
11	Accrued Taxes	1,781,680	249,650	451,011	650,567	552.672	755,688	672,753	640,576	871,605	818,952	935,176	352,053	288,750	693,9
12	Accrued Interest	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17.385	17,3
13 14	Accrued Dividends Misc. Current & Accrued Liabilities	431,500	472,587	500,591	352,931	374,965	424,097	395,076	441,905	368,862	361,355	337,575	374,325	453,075	406,8
15	TOTAL CURRENT & ACC LIABILITIES	4,105,565	2,489,622	2,718,986	2,770,883	2,695,022	2,947,169	2,835,214	2,849,866	3,007,852	2,947,693	3,040,136	2,493,763	2,509,210	2,877,7
16	Other Deferred Credits & Oper. Reserves	0	0	Ó	0	0	0	0	0	Ó	0	0	0	0	
17	Contributions in Aid of Construction	26.612,949	26,612,949	26,612,949	26,877,949	26,877,949	26,877,949	27,142,949	27,142,949	27,142,949	27,407,949	27,407,949	27,407,949	27,672,949	27,061,4
18	Less: Accum Amort of CIAC	(11,517,815)	(11,602,976)	(11,688,138)	(11,774,147)	(11,860,157)	(11,946,166)	(12,033,024)	(12,119,881)	(12,206,738)	(12,294,444)	(12,382,149)			(12,034,9
19	Accumulated Deferred Income Taxes	1,757,224	1,775,110	1,792,997	1,810,884	1,828,770	1,846,657	1,864,543	1,882,430	1,900,317	1,918,203	1,936,090	1,953,976	1,971,863	1,864,5
20	Total CIAC & Def Taxes	15,209,283	16,785,083	16,717,808	16,914,685	16,846,552	16,778,440	16,974,469	16,905,498	16,836,527	17,031,708	16,961,889	16,892,070	17,086,404	16,764,
	TOTAL EQUITY CAPITAL & LIABILITIES	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78.088.395	78.319.868	79,133,162	78.850.884	78.534.934	79,162,759	77.668.

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## Lake Gibson Estates NET OPERATING INCOME

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	SCHEDULE	PAGE
SCHEDULE TITLE	<u>NUMBER</u>	NUMBER
Net Operating Income Statement - Water	B-1	57
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Schedule of Water Net Operating Income

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

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

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

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

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## Schedule of Sewer Net Operating Income

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

## Florida Public Service Commission

(10) Requested Annual

Revenues

572,291

(11)

Supporting Schedules

B-4

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

•	Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.								
	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6) Adjusted	(7)	(8) Adjusted	(9) Requested
Line		Books	Test Year	Test Year	Adjustments	Intermd. Yr	Adjustments	Rate Year	Revenue
No.	Description	2005	Adjustment	2005	2005-06	2006	2006-07	2007	Adjustment
1	OPERATING REVENUES	99,782	810	100,592	1,143	101,735	0	101,735	470,556

2	Operation & Maintenance	163,320	3,018	166,338	(30,594)	135,744	29,670	165,414	6,949	172,364	B-6
3	Depreciation, net of CIAC Amort, U&U	0	95,924	95,924	4,664	100,588	4,632	105,219	0	105,219	B-14
4	Amortization	0	0	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	41,197	0	41,197	4,349	45,546	3,414	48,960	21,175	70,135	B-15
6	Provision for Income Taxes	(42,448)	(32,912)	(75,361)	(2,545)	(77,906)	(15,404)	(93,310)	162,883	69,573	C-1
7	OPERATING EXPENSES	162,069	66,030	228,098	(24,127)	203,971	22,312	226,284	191,007	417,291	
8	NET OPERATING INCOME	(62,287)	(65,220)	(127,506)	25,270	(102,236)	(22,312)	(124,548)	279,549	155,000	
9	RATE BASE	0	1,853,260	1,853,260	(50,275)	1,802,985	48,935	1,851,920		1,851,920	A-2
10	RATE OF RETURN	· · · · · · · · · · · · · · · · · · ·		-6.88%						8.37%	

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Schedule of Adjustments to Operating Income

## Florida Public Service Commission

Lake Gibson Estates	Schedule:	B-3	
Docket No. 060368-WS	Page:	1 of 5	
Schedule Year Ended: 12/31/2005	Preparer:	Jack Schreyer	

Historical [X] Projected []

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	(1)		(2)	(3)	(4)
Line No.	Description		Water	Sewer	Supporting Schedules
	UTILITY TEST YEAR ADJUSTMEN	NTS - 2005			
1	A. REVENUES				E-2
2	To reconcile booked revenues with	billing analysis	(2,182)	810	
3	TOTAL		(2,182)	810	
4					
5 6	B. OPERATIONS & MAINTENANCE	Remove non-recurring hurricane expense from prior	0	0	B-5, B-6
0	Materials & Supplies	periods.	-	-	
7	Contractual Services - Legal	2004 Accrual true up - Non-recurring	1,079	448	
8	Contractual Services - Other	Remove non-recurring hurricane expense from prior periods.	3,474	0	
9	Transportation Expenses	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	741	308	
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	3,910	1,624	
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	1,536	638	
12	TOTAL		10,740	3,018	
13					
14	C. DEPRECIATION NET OF AMORTIZ				B-13, B-14
15		d for PSC approved UPIS balances and PSC lives	19,470	104,884	
16		Capproved balances and rates based on PSC UPIS lives	(7,230)	(8,960)	
17	TOTAL		12,241	95,924	
18 19	D. AMORTIZATION				
20	D. AMORTIZATION		0	0	
21			0	Ő	
22	TOTAL		0	<u>_</u>	
23	101712		Ū	0	
24	E. TAXES OTHER THAN INCOME TAX	(			B-15
25	<ol> <li>Payroll tax adjustment</li> </ol>		0	0	
26	2. Property Tax adjustment for Futu	ire Use plant	0	0	
27	TOTAL		0	0	
28					
29	F. INCOME TAXES				
30	1. Income tax impact of the adjustm	nents to per book income	(8,185)	(32,912)	C-1
31	TOTAL		(8,185)	(32,912)	
32 33	TOTAL INCOME ADJUSTMENTS		12,614	66,840	
55	TOTAL INCOME ADJUSTMENTS		12,014	00,040	

## Florida Public Service Commission

Lake Gibson Estates Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Historical [] Projected [X]	Schedule: Page: Preparer:	B-3 2 of 5 Jack Schreyer
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	(1)		(2) 2006	(3) 2006	(4) Supportin
ine	Description		Water	Sewer	Schedule
10.	Description UTILITY TEST YEAR ADJUSTMENTS	- 2006			
1	A. REVENUES	2000			E-2, E-1
2	Customer growth		6,356	1,143	
3	TOTAL	-	6,356	1,143	
4					
5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Salaries & Wages - Employees	Adjustment for open positions	4,958	(4,875)	
7	Salaries & Wages - Officers, Exec.	Adjustment for open positions	(331)	59	
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits	4,222	234	
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth and inflationary increases	(3,759)	(31,500)	
10	Sludge Removal Expense	Adj. for upgraded plants, growth and inflationary increases	0	2,164	
1	Purchased Power	Adj, for increase in cost due to storm damage recover surcharges and fuel charges	1,396	1,332	
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges	(22)	3,822	
3	Chemicals	Adj. for increase in chlorine costs	(237)	(1,018)	
4	Materials & Supplies	Adj, for increase in spending to improvement and	1,837	1,039	
15	Contractual Services - Engineering	repairs that are not capital in nature. Adj. for the cost of CCR's that were previously paid by the corporate office.	353	649	
6	Contractual Services - Accounting	Adj. for the cost of setting up Sarbane-Oxley	(5,161)	(1,483)	
		procedures, along with a reduction of cost for the process of the Annual Reports to the FPSC.			
17	Contractual Services - Legal	Adj. to account for fees that were previously included	10,496	2,116	
18	Contractual Services - Mgmt. Fees	in the corporate charges in the past. Adj. for several items (engineering, legal & acctg) that	(12,822)	(4,961)	
		were previously recorded in Mgmt Fees that are now recorded on the proper lines.			
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing.	(1,420)	(55)	
20	Contractual Services - Other	Adj, for changes occurring due to moving the call center from Florida to Cary, NC	(1,018)	(1,282)	
21	Rental of Building/Real Prop.	Change in the admin/operations office rent.	(244)	(21)	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is volatile from year to year.	(18)	966	
23	Transportation Expenses	Adj, for the new procedure that transfers a portion of transportation cost to capital.	(7,558)	(3,538)	
24	Insurance - Vehicle	Adj. for the new procedure that transfers a portion of transportation cost to capital.	(474)	(69)	
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS	567	280	
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions.	(530)	(166)	
27	Insurance - Other	Adj. for volatile charges from year to year.	(346)	(157)	
28	Advertising Expense	Adj. for additional advertising for open positions and customer notices for NOV's	(12)	(0)	
29	Reg. Comm. Exp Rate Case Amort.		0	0	
30	Reg. Comm. Exp Rate Case Other	None	0	0	
31	Bad Debt Expense	Adj. for improved delinquencies	(499)	(406)	
32	Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines.	15,828	6,022	
33	Non-recurring 2005 Bonus True-up		278	116	
34	Purchased Power Rate Increase Pass	-	2,226	129	
35	Non-recurring 2005 Miscellaneous Exp	ense reclassifications	22	9_	
36	TOTAL		7,730	(30,594)	
37					D 40 -
	C. DEPRECIATION NET OF AMORTIZATI		0.000	4 500	B-13, B
39	Depreciation expense adjusted for plan		3,633	1,569	
40	CIAC amortization adjusted for addition	al contributions	<u>(151)</u>	3,095	
41	TOTAL		3,482	4,664	

Schedule of Adjustments to Operating Income

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## Florida Public Service Commission

Lake Gibson Estates	Schedule:	B-3
Docket No. 060368-WS	Page:	3 of 5
Schedule Year Ended: 12/31/2006 - continued Historical [ ] Projected [ X ]	Preparer:	Jack Schreyer

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

Schedule of Adjustments to Operating Income

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

Florida Public Service Commission

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

No.         Description         Water         Server         Schedules           1         A.REVENUES         E-13         E-13         E-13           2         Customer growh         0         0         0         E-13           3         TOTAL         0         0         0         0         0           4         REVENUES         Adj. to include filling open positions and to add         (242)         (194)           5         DEFENTIONS & MANTENANCE         Borestand Structure         Adj. to include filling open positions and to add         4.226         1.422           6         Purchased Foxer         Adj. to include filling open positions and to add         4.226         1.422         1.422           7         Purchased Foxer         Adj. to Typian, allocid by RCs, increase 18.635%         0         935           10         Studge Removal Expense         Adj. to Typian, allocid by RCs, increase 1.628%         0         935           11         Purchased Foxer         Adj. to Typian, allocid by RCs, increase 1.628%         0         935           12         Contractual Services - Leigned Adj. to Typian, allocid by RCs, increase 1.627%         12         125           13         Contractual Services - Scheene Adj. to Typian, allocid by RCs, increase 2.73%         1	Line	(1)		(2) 2007	(3) 2007	(4) Supporting
1         A.REVENUES         E-13           Customer growth				Water	Sewer	Schedules
Description         Description <thdescription< th=""> <thdescription< th=""></thdescription<></thdescription<>		-	- 2007			<b>E</b> -13
TOTAL         0         0           5. DPERATIONS & MAINTENANCE         B-5, B-6           Salaries & Wages - Employes         Adj. to include filling open positions and to add         (26,261)         (0.568)           Salaries & Wages - Employes         Adj. to include filling open positions and to add         (24,261)         (10,494)           Purchased Water / Sever Treatment         Adj. to 'Drahan, allocid by ERCs, increase is 0.289%         0         95           9. Purchased Power         Adj. to 'Drahan, allocid by ERCs, increase is 0.289%         0         95           10. Purchased Power         Adj. to 'Drahan, allocid by ERCs, increase is 0.289%         0         95           11. Materialia & Supples         Adj. to 'Drahan, allocid by ERCs, increase is 0.275%         21         125           12. Optical allocid by ERCs, increase 0.757%         21         125         126           13. Contractual Services - Angineering         Adj. to 'Drahan, allocid by ERCs, increase 0.757%         12         125           14. Optical allocid by ERCs, increase 0.757%         10         226         126         127           14. Contractual Services - Angineering         Adj. to 'Drahan, allocid by ERCs, increase 0.757%         12         125           15. Contractual Services - Angineering         Adj. to 'Drahan, allocid by ERCs, increase 0.757%         128				0	0	E-13
B. OPERATIONS & MAINTENANCE         B-5, B-6           Salaries & Wages - Employees         Adj. to include filling open positions and to add         (25,261)         (194)           B. Employee Persions & Berefits         Adj. to include filling open positions and to add         4,296         1,499         1,970           B. OPERATIONS & MAINTENANCE         Adj. to include filling open positions and to add         4,296         1,499         1,970           B. OPERATIONS & MAINTENANCE         Adj. to include filling open positions and to add         4,296         1,499         1,970           B. OPERATIONS & MAINTENANCE         Adj. to include filling open positions and to add         4,296         1,499         1,970           B. OPERATIONS & MAINTENANCE         Adj. to OrDan, slocd by ERCs, increase 12,219%         98         552           Chartenials         Adj. to OrDan, slocd by ERCs, increase 0,757%         10         28         631           Contractual Services - Engineering         Adj. to OrDan, allocd by ERCs, increase 0,757%         10         28         74           Contractual Services - Engineering         Adj. to Orplan, allocd by ERCs, increase 0,757%         10         88         74         74           Contractual Services - Engineering         Adj. to Orplan, allocd by ERCs, increase 0,757%         10         88         74         74 <td< td=""><td></td><td></td><td>-</td><td></td><td></td><td></td></td<>			-			
B. OPERATIONS & MAINTENANCE         B-5, 8-6           Statics & Wages - Officers, Exe.         Adj. to include filling open positions and to add         (26, 261)         10, 053           F         Statics & Wages - Officers, Exe.         Adj. to include filling open positions and to add         (26, 261)         10, 053           F         Understand & Control & Contro		TOTAL				
2         Samine & Wages - Officeri, Exe.         Adj, to include filling open positions and to add         (4.42)         (194)           8         Employee Pensitors & Benefits         Adj, to OrDjan, allocated by ERCs, increase is 6.39%         1.462           9         Purchased Water / Sever Treatment         Adj, to OrDjan, allocated by ERCs, increase 19.286%         0         935           10         Sludge Removal Expense         Adj, to OrDjan, allocd by ERCs, increase 19.298%         0         935           11         Hondbased Power         Adj, to OrDjan, allocd by ERCs, increase 14.219%         9         977           12         Fuel for Purchased Power         Adj, to OrDjan, allocd by ERCs, increase 17.59%         621         125           13         Contractual Services - Engineering         Adj, to OrDjan, allocd by ERCs, increase 0.757%         190         28           14         Materials & Supplies         Adj, to OrDjan, allocd by ERCs, increase 0.757%         190         28           15         Contractual Services - Hight Prop.         Adj, to OrDjan, allocd by ERCs, increase 0.757%         190         28           16         Contractual Services - Other         Adj, to OrDjan, allocd by ERCs, increase 0.757%         190         28           17         Rental of Building/Rel Prop.         Adj, to OrDjan, allocd by ERCs, increase 0.757%		<b>B. OPERATIONS &amp; MAINTENANCE</b>				B-5, B-6
B         Employee Penitors & Benefits         Adj. to Include filling open positions and to add         4.22         1.462           9         Purchased Water / Sever Treatment         Adj. to Toylan, allocd by ERCS, increase 19.286%         0         933           11         Purchased Power         Adj. to Toylan, allocd by ERCS, increase 19.286%         0         933           11         Purchased Power         Adj. to Toylan, allocd by ERCS, increase 14.219%         826         652           11         Materials & Supplies         Adj. to Toylan, allocd by ERCS, increase 17.589%         657         406           12         Contractual Services - Engineering         Adj. to Toylan, allocd by ERCS, increase 0.757%         11         128           13         Contractual Services - Adj. to Toylan, allocd by ERCS, increase 0.757%         190         2.8           14         Material Selvices - Testing         Adj. to Toylan, allocd by ERCS, increase 0.757%         190         2.8           15         Contractual Services - Nami, Frees         Adj. to Toylan, allocd by ERCS, increase 0.757%         190         2.8           16         Torspontation Expense         Adj. to Toylan, allocd by ERCS, increase 1.35%         97         41           17         Rental of Building/Rel Pop.         Adj. to Toylan, allocd by ERCS, increase 7.195%         72         22						
purphased Water / Sever Treatment         Adj. to 'Typian, allocated by ERCs, Increase 19.538%         1.499         1.970           0         Sludge Removal Excense         Adj. to 'Typian, allocd' by ERCs, Increase 19.288%         0         935           12         Fuel for Purchased Power         Adj. to 'Typian, allocd' by ERCs, Increase 14.219%         9         797           13         Chemicals         Adj. to 'Typian, allocd' by ERCs, Increase 14.219%         9         797           14         Materials & Supplies         Adj. to 'Typian, allocd' by ERCs, Increase 1.75%         239         191           14         Materials & Supplies         Adj. to 'Typian, allocd' by ERCs, Increase 0.757%         211         125           15         Contractual Services - Legal         Adj. to 'Typian, allocd' by ERCs, Increase 0.757%         190         26           16         Contractual Services - Legal         Adj. to 'Typian, allocd' by ERCs, Increase 0.757%         190         26           17         Contractual Services - Cher         Adj. to 'Typian, allocd' by ERCs, Increase 0.757%         170         88           18         Contractual Services - Cher         Adj. to 'Typian, allocd' by ERCs, Increase 2.040%         171         88           16         Contractual Services - Cher         Adj. to 'Typian, allocd' by ERCs, Increase 2.040%         173					• •	
Bit dep Removal Expense         Action 203 for sever           0         Situdge Removal Expense         Action 207 plan, allocd by ERCs, increase 19.286%, 0         935           11         Purchased Power         Action 207 plan, allocd by ERCs, increase 14.219%, 9         9         797           13         Chemicals         Action 207 plan, allocd by ERCs, increase 15.219%, 637         406         707           14         Materials & Supplies         Action 207 plan, allocd by ERCs, increase 10.757%, 10         26         26           15         Contractual Services - Expansion         Action 207 plan, allocd by ERCs, increase 0.757%, 10         26         26           16         Contractual Services - Mayni, Fees         Action 207 plan, allocd by ERCs, increase 0.757%, 10         26           17         Contractual Services - Testing         Action 207 plan, allocd by ERCs, increase 0.757%, 10         28           18         Contractual Services - Testing         Action 207 plan, allocd by ERCs, increase 0.757%, 10         88           19         Contractual Services - Testing         Action 207 plan, allocd by ERCs, increase 0.757%, 10         88           20         Contractual Services - Testing         Action 207 plan, allocd by ERCs, increase 1.755%, 7         222           21         Rental of Suiting/Real Prop.         Action 207 plan, allocd by ERCs, increase 7.195%, 7						
11         Purchased Power         Adj. to 'Trylan, allocd by ERCs, increase 14.219%         826         652           Fuel for Purchased Power         Adj. to 'Trylan, allocd by ERCs, increase 14.219%         9         977           13         Chemicals         Adj. to 'Trylan, allocd by ERCs, increase 14.219%         9         977           14         Materials & Supplies         Adj. to 'Trylan, allocd by ERCs, increase 17.59%         687         406           15         Contractual Services - Legal         Adj. to 'Trylan, allocd by ERCs, increase 0.757%         190         26           16         Contractual Services - MgmL Fees         Adj. to 'Trylan, allocd by ERCs, increase 0.757%         190         26           17         Contractual Services - Testing         Adj. to 'Trylan, allocd by ERCs, increase 0.757%         190         26           18         Contractual Services - Testing         Adj. to 'Trylan, allocd by ERCs, increase 0.757%         170         88           19         Contractual Services - Testing         Adj. to 'Trylan, allocd by ERCs, increase 0.757%         170         88           20         Contractual Services - Testing         Adj. to 'Trylan, allocd by ERCs, increase 7.195%         7         222           21         Rental of Suliding/Real Prop.         Adj. to 'Trylan, allocd by ERCs, increase 7.195%         172 <td< td=""><td></td><td></td><td>for water and 2.003 for sewer</td><td></td><td></td><td></td></td<>			for water and 2.003 for sewer			
12         Fuel for Purchased Power         Adj. to 'D'plan, alloc'd by ERCs, increase 14,219%         9         797           11         Materials & Supplies         Adj. to 'D'plan, alloc'd by ERCs, increase 17,589%         239         191           12         Materials & Supplies         Adj. to 'D'plan, alloc'd by ERCs, increase 17,589%         21         125           13         Contractual Services - Engineering, Adj. to 'D'plan, alloc'd by ERCs, increase 0,757%         190         26           14         Contractual Services - Testing         Adj. to 'D'plan, alloc'd by ERCs, increase 17,357%         190         26           15         Contractual Services - Testing         Adj. to 'D'plan, alloc'd by ERCs, increase 13,357%         170         88           20         Contractual Services - Testing         Adj. to 'D'plan, alloc'd by ERCs, increase 17,357%         97         41           21         Rental of Equipment         Adj. to 'D'plan, alloc'd by ERCs, increase 7,195%         7         222           23         Transportation Expense         Adj. to 'D'plan, alloc'd by ERCs, increase 7,195%         172         70           24         Insurance - Workmar's Comp.         Adj. to 'D'plan, alloc'd by ERCs, increase 7,195%         69         14           25         Insurance - Workmar's Comp.         Adj. to 'D'Plan, alloc'd by ERCs, increase 7,195% <t< td=""><td></td><td></td><td></td><td>-</td><td></td><td></td></t<>				-		
Chemicals         Adj. to 'Tylan, alloc'd by ERCs, increase 8, 271%         239         191           Materials & Supples         Adj. to 'Tylan, alloc'd by ERCs, increase 1, 757%         125           Contractual Services - Legal         Adj. to 'Tylan, alloc'd by ERCs, increase 0, 757%         190         26           Contractual Services - Mant, Fees         Adj. to 'Tylan, alloc'd by ERCs, increase 0, 757%         190         26           Contractual Services - Mant, Fees         Adj. to 'Tylan, alloc'd by ERCs, increase 0, 757%         190         26           Contractual Services - Mant, Fees         Adj. to 'Tylan, alloc'd by ERCs, increase 0, 757%         190         26           Contractual Services - Mant, Fees         Adj. to 'Tylan, alloc'd by ERCs, increase 0, 757%         153         90           Contractual Services - Other         Adj. to 'Tylan, alloc'd by ERCs, increase 1, 755%         7         222           Rental of Euliding/Real Prop.         Adj. to 'Tylan, alloc'd by ERCs, increase 7, 195%         1, 154         350           Adj. to 'Tylan, alloc'd by ERCs, increase 7, 195%         1, 2         70         1           Insurance - Vencie         Adj. to 'Tylan, alloc'd by ERCs, increase 7, 195%         12         26           Insurance - Vencie         Adj. to 'Tylan, alloc'd by ERCs, increase 7, 195%         12         26           Insurance - Vencie						
Materials & Supplies         Adj to "Opinal allocd by ERCs, increase 17.589%         667         406           Contractual Services - Fragmering         Adj to "Opinal allocd by ERCs, increase 0.757%         21         125           Contractual Services - Acquiring         Adj to "Opinal allocd by ERCs, increase 0.757%         190         26           Contractual Services - Legal         Adj to "Opinal allocd by ERCs, increase 0.757%         89         543           Contractual Services - Testing         Adj to "Opinal allocd by ERCs, increase 0.757%         539         90           Contractual Services - Other         Adj to "Opinal allocd by ERCs, increase 1.755%         7         222           Rental of Building/Real Prop.         Adj to "Opinal allocd by ERCs, increase 1.755%         7         222           Transportation Expenses         Adj to "Opinal allocd by ERCs, increase 7.195%         7         222           Insurance - Workmark Comp.         Adj to "Opinal allocd by ERCs, increase 7.195%         7         226           Insurance - Workmark Comp.         Adj to "Opinal allocd by ERCs, increase 7.195%         7         22           Insurance - Workmark Comp.         Adj to "Opinal allocd by ERCs, increase 7.195%         7         22           Insurance - Workmark Comp.         Adj to "Opinal allocd by ERCs, increase 7.195%         7         22				-		
15       Contractual Services - Engineering Contractual Services - Accounting Adj. to '07plan, allocd by ERCs, increase 0.757%       12       125         16       Contractual Services - Legal Adj. to '07plan, allocd by ERCs, increase 0.757%       190       26         17       Contractual Services - Mgnt. Fees Adj. to '07plan, allocd by ERCs, increase 0.757%       199       738         19       Contractual Services - Testing Adj. to '07plan, allocd by ERCs, increase 0.757%       1539       90         20       Rental of Building/Real Prop. Adj. to '07plan, allocd by ERCs, increase 0.757%       170       88         21       Transportation Expenses Adj. to '07plan, allocd by ERCs, increase 0.757%       170       81         22       Transportation Expenses Adj. to '07plan, allocd by ERCs, increase 7.159%       172       70         23       Insurance - Wehicle Insurance - Wehicle Insurance - Wehicle Insurance - Wehicle Adj. to '07plan, allocd by ERCs, increase 7.199%       172       70         24       Insurance - Wehicle Insurance - Other Adj. to '07plan, allocated by ERCs, increase 7.199%       12       26         25       Testing Adj. to '07plan, allocated by ERCs, increase 7.199%       12       26         25       Testing Adj. to '07plan, allocated by ERCs, increase 7.199%       12       26         26       Testing Adj. to '07plan, allocated by ERCs, increase 2.571%       40       0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
16         Contractual Services - Accounting         Adj. to 'Urplan, allocd by ERCs, increase 0.757%         190         26           17         Contractual Services - Legal         Adj. to 'Urplan, allocd by ERCs, increase 0.757%         199         733           18         Contractual Services - Testing         Adj. to 'Urplan, allocd by ERCs, increase 0.757%         199         733           19         Contractual Services - Testing         Adj. to 'Urplan, allocd by ERCs, increase 0.757%         539         90           21         Rental of Euliding/Real Prop.         Adj. to 'Urplan, allocd by ERCs, increase 0.757%         573         94           22         Transportation Expenses         Adj. to 'Urplan, allocd by ERCs, increase 7.185%         7         222           23         Transportation Expenses         Adj. to 'Urplan, allocd by ERCs, increase 7.185%         17         27           26         Insurance - Venkiman's Comp.         Adj. to 'Urplan, allocd by ERCs, increase 7.185%         17         26           27         Insurance - Work main's Comp.         Adj. to 'Urplan, allocd by ERCs, increase 7.185%         12         26           28         Comm. Exp Rate Case Amort.         See MRF Schedule B-12         0         0           29         Reg. Comm. Exp Rate Case Amort.         See MRF Schedule B-12         0         0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
17       Contractual Services - Legal       Adj. to '07plan, allocd by ERCs, increase 0.757%       69       543         18       Contractual Services - Memil, Fees       Adj. to '07plan, allocd by ERCs, increase 0.757%       170       88         20       Contractual Services - Testing       Adj. to '07plan, allocd by ERCs, increase 0.757%       539       90         21       Rental of Equipment       Adj. to '07plan, allocd by ERCs, increase 0.757%       539       90         22       Transportation Expenses       Adj. to '07plan, allocd by ERCs, increase 1.755%       97       41         22       Transportation Expenses       Adj. to '07plan, allocd by ERCs, increase 1.755%       97       42         23       Transportation Expenses       Adj. to '07plan, allocd by ERCs, increase 7.195%       174       300         24       Insurance - Warkman's Comp.       Adj. to '07plan, allocd by ERCs, increase 7.195%       99       14         25       Insurance - Warkman's Comp.       Adj. to '07plan, allocd by ERCs, increase 7.195%       99       14         26       Insurance - Other Adj. to '07plan, allocd by ERCs, increase 7.195%       99       14         26       Comm. Exp Rate Case Amort.       See MER Schedule B-12       0       0         27       Insurance - Otherese       Adj. to '07plan, allocd by ERCs, inc						
18         Contractual Services - Mgmt, Fees         Adj. to '07plan, allocd by ERCs, increase 1.757%         170         B8           20         Contractual Services - Testing         Adj. to '07plan, allocd by ERCs, increase 0.757%         539         90           21         Rental of Bulling/Real Prop.         Adj. to '07plan, allocd by ERCs, increase 1.755%         7         222           23         Transportation Expenses         Adj. to '07plan, allocd by ERCs, increase 1.755%         7         222           24         Insurance - Vehicinan Storps         Adj. to '07plan, allocd by ERCs, increase 1.755%         7         222           25         Transportation Expenses         Adj. to '07plan, allocd by ERCs, increase 7.195%         7         24           26         Insurance - Vehicinan's Comp.         Adj. to '07plan, allocd by ERCs, increase 7.195%         21         26           27         Insurance - Volter         Adj. to '07plan, allocd by ERCs, increase 7.195%         21         26           28         Reg. Comm. Exp Rate Case Amort.         See MFR Schedule B-12         0         0           29         Reg. Comm. Exp Rate Case Amort.         See MFR Schedule B-12         0         0           39         Bad Debt Expense         Adj. to '07plan, allocd by ERCs.         10         0         0		-				
20         Contractual Services - Other         Adj. to 17plan, allocd by ERCs, increase 0.757%         539         90           21         Rental of BuildingReal Prop.         Adj. to 10plan, allocd by ERCs, increase 1.755%         97         41           22         Transportation Expenses         Adj. to 10plan, allocd by ERCs, increase 29.843%         1,154         350           23         Transportation Expenses         Adj. to 10plan, allocd by ERCs, increase 7.195%         72         70           24         Insurance - Verkman's Comp.         Adj. to 10plan, allocd by ERCs, increase 7.195%         71         72           25         Insurance - Workman's Comp.         Adj. to 10plan, allocd by ERCs, increase 7.195%         72         70           26         Insurance - Workman's Comp.         Adj. to 10plan, allocd by ERCs, increase 7.195%         71         70           27         Insurance - Workman's Comp.         Adj. to 10plan, allocated by ERCs.         5         0         0         0           28         Advertising Expense         Adj. to 10plan, allocated by ERCs.         10         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0 <t< td=""><td></td><td></td><td>Adj. to '07plan, alloc'd by ERCs, increase 13.351%</td><td>1,998</td><td></td><td></td></t<>			Adj. to '07plan, alloc'd by ERCs, increase 13.351%	1,998		
21       Renta of Building/Real Prop.       Adj. to 07plan, allocd by ERCs, increase 1.755%       97       41         22       Rental of Equipment       Adj. to 07plan, allocd by ERCs, increase 1.755%       7       222         23       Transportation Expenses       Adj. to 07plan, allocd by ERCs, increase 7.185%       7       34         24       insurance - Vehicle       Adj. to 07plan, allocd by ERCs, increase 7.185%       77       34         25       insurance - Workman's Comp.       Adj. to 07plan, allocd by ERCs, increase 7.185%       72       70         26       insurance - Workman's Comp.       Adj. to 07plan, allocd by ERCs, increase 7.185%       69       14         27       Insurance - Workman's Comp.       Adj. to 07plan, allocd by ERCs, increase 7.185%       69       14         28       Advertising Expense       Adj. to 07plan, allocd by ERCs, increase 7.185%       69       14         28       Advertising Expense       Adj. to 07plan, allocd by ERCs, increase 7.185%       69       14         29       Reg. Comm. Exp Rate Case Mont.       See MRS Schedule B-12       0       0       0         31       Bad Debt Expense       Adj. to 07plan, allocd by ERCs, increase 2.571%       4.497       1,924         30       Non-recurring 2005 Binus True-up       2.293       133 </td <td>19</td> <td>Contractual Services - Testing</td> <td></td> <td></td> <td></td> <td></td>	19	Contractual Services - Testing				
Prential of Equipment         Adj. to '07plan, allocd by ERCs, increase 1.75%,         7         222           23         Transportation Expenses         Adj. to '07plan, allocd by ERCs, increase 2.843%,         1,154         350           24         Insurance - Vehicle         Adj. to '07plan, allocd by ERCs, increase 7.195%,         37         34           25         Insurance - Oeneral Liability         Adj. to '07plan, allocd by ERCs, increase 7.195%,         21         26           26         Insurance - Workman's Comp.         Adj. to '07plan, allocd by ERCs, increase 7.195%,         59         14           27         Insurance - Workman's Comp.         Adj. to '07plan, allocd by ERCs, increase 7.195%,         50         0           28         Advertising Expense         Adj. to '07plan, allocd by ERCs, increase 7.195%,         50         0           29         Reg. Comm. Exp Rate Case Amort.         See MFR Schedule B-12         0						
23       Transportation Expenses       Adj. to '07plan, allood by ERCs, increase 7,195%       1,154       350         24       Insurance - General Lability       Adj. to '07plan, allood by ERCs, increase 7,195%       37       34         25       Insurance - Workman's Comp.       Adj. to '07plan, allood by ERCs, increase 7,195%       21       26         26       Insurance - Other       Adj. to '07plan, allood by ERCs, increase 7,195%       21       26         27       Insurance - Other       Adj. to '07plan, allood by ERCs, increase 7,195%       21       26         27       Insurance - Natic Case Amort.       See MRF Schedule B-12       0       0       0         38       Debt Expense       Adj. to '07plan, allood by ERCs, increase 2,571%       4,497       1,924         3       Non-recurring 2005 Bonus True-up       2,293       133       133         39       Contractual Services - Other       Customer Call Center conversion       6,816       2,831         39       Purchased Power Rate Increase Pass Through       2,293       133       133         30       Contractual Services - Other       Customer Call Center conversion       6,816       6,508         30       Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion       11,6568       6,508		<b>_</b> ,				
1nsurance - Vehicle         Adj. to '07plan, alloc'd by ERCs, increase 7.195%,         37         34           25         Insurance - General Liability         Adj. to '07plan, alloc'd by ERCs, increase 7.195%,         172         70           26         Insurance - Winkman's Comp.         Adj. to '07plan, alloc'd by ERCs, increase 7.195%,         172         70           26         Insurance - Winkman's Comp.         Adj. to '07plan, alloc'd by ERCs, increase 7.195%,         59         14           26         Advertising Expense         Adj. to '07plan, alloc'd by ERCs, increase 7.195%,         50         0           27         Reg. Comm. Exp Rate Case Amort.         See MFR Schedule B-12         0         0         0           28         Advertising Expense         Adj. to '07plan, allocated by ERCs.         Anticipated         (2,913)         (236)           29         Reg. Comm. Exp Rate Case Amort.         See MFR Schedule B-12         0         0         0           30         Mon-recurring 2005 Bonus True-up         Redinguencies in 2007.         246         119           49         Purchased Power Rate Increase Pass Through         2.293         133         Contractual Services - Other         Customer Call Center conversion         6,816         2.831           36         Contractual Services - Other						
Insurance - General Liability         Adj. to '07plan, alloc'd by ERCs, increase 7.195%,         172         70           26         Insurance - Workman's Comp.         Adj. to '07plan, alloc'd by ERCs, increase 7.195%,         21         26           27         Insurance - Workman's Comp.         Adj. to '07plan, alloc'd by ERCs, increase 7.195%,         21         26           28         Advertising Expense         Adj. to '07plan, alloc'd by ERCs.         5         0           28         Advertising Expense         Adj. to '07plan, allocated by ERCs.         5         0           30         Reg. Comm. Exp Rate Case Other         None         0         0         0           31         Bad Debt Expense         Adj. to '07plan, allocated by ERCs. increase 2.571%         4.497         1.924           34         Non-recurring 2005 Bonus True-up         286         119           35         Contractual Services - Other         Customer Call Center conversion         6.816         2.831           35         Contractual Services - Other         Customer Call Center conversion         15.668         6.508           36         Non-recurring 2005 Miscellaneous Expense         colase fullows: Customer Call Center conversion         11.1357         29.670           37         D. AMORTIZATION OF CIAC (Used & Useful)						
26       Insurance - Workman's Comp.       Adj. to '07plan, alloc'd by ERCs, increase 7,195%       21       26         27       Insurance - Other       Adj. to '07plan, alloc'd by ERCs, increase 7,195%       69       14         28       Advertising Expense       Adj. to '07plan, alloc'd by ERCs.       5       0         29       Reg. Comm. Exp Rate Case Amort.       See MFR Schedule B-12       0       0         31       Bad Debt Expense       Adj. to '07plan, allocated by ERCs.       61       0       0         32       Miscellaneous Expense       Adj. to '07plan, allocated by ERCs. Increase 2.571%       4,497       1.924         33       Non-recurring 2005 Bonus True-up       286       119       229       133         34       Contractual Services - Other       Customer Call Center conversion       6,816       2,831         35       Contractual Services - Other       Customer Call Center conversion       11,357       29,670         36       Reg. Comm. Exp Rate Case Amort.       11,357       29,670       11,357       29,670         36       C.DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)       E-13,8-14       11,357       29,670         47       -       0       0       0       0       0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
Insurance - Other       Adj. to '07plan, alloc'd by ERCs. increase 7.195%       69       14         26       Advertising Expense       Adj. to '07plan, allocated by ERCs.       5       0         37       Reg. Comm. Exp Rate Case Anot.       See MFR Schedule B-12       0       0         30       Reg. Comm. Exp Rate Case Anot.       None       0       0         31       Bad Debt Expense       Adj. to '07plan, allocated by ERCs. Anticipated       (2,913)       (236)         32       Miscellaneous Expense       Adj. to '07plan, allocated by ERCs. Increase 2.571%       4,497       1,924         33       Non-recurring 2005 Borus True-up       286       119       2,293       133         34       Contractual Services - Other       C Customer Call Center conversion       6,816       2,831         34       Reg. Comm. Exp Rate Case Amort.       15,668       6,508         37       Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion       (611)       (254)         36       C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)       B-13, B-14       Depreciation expense adjusted for plant additions and retirements       5,466       7,702         37       TOTAL       0       0       0       0         41						
28       Advertising Expense       Adj. to '07/plan, allocated by ERCs.       5       0         29       Reg. Comm. Exp Rate Case Amort. Bad Debt Expense       See MFR Schedule B-12       0       0         31       Bad Debt Expense       Adj. to '07/plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007.       (2,913)       (236)         32       Miscellaneous Expense       Adj. to '07/plan, allocated by ERCs, increase 2.571%       4,497       1,924         33       Non-recurring 2005 Bonus Trueup       286       119         34       Purchased Power Rate Increase Pass Through       2,293       133         35       Contractual Services - Other       Customer Call Center conversion       6,816       2,831         36       Reg. Comm. Exp Rate Case Amort.       15,668       6,508       11,357       29,670         36       C.DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)       11,357       29,670       8-13, B-14         37       TOTAL       5,257       4,632       7.02       13.3         40       C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)       B-13, B-14       11,357       29,670         41       Depreciation expense adjusted for plant additions and retirements       5,466       7,702       13.3         5						
30         Reg. Comm. Exp Rate Case Other Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007.         0         0           31         Bad Debt Expense         Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007.         (2,913)         (236)           32         Miscellaneous Expense         Adj. to '07plan, alloc'd by ERCs, increase 2.571%         4,497         1,924           33         Non-recurring 2005 Bonus True-up         286         119           34         Purchased Power Rate Increase Pass Through         2,293         133           35         Contractual Services - Other         Customer Call Center conversion         6,816         2,831           36         Reg. Comm. Exp Rate Case Amort.         15,668         6,508           37         Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion         (611)         (254)           38         TOTAL         11,357         29,670         11,357           39         C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)         B-13, B-14         B-13, B-14           40         Depreciation expense adjusted for plant additions and retirements         5,257         4,632           41         Depreciation expense adjusted for additional contributions         0         0         0			Adj. to '07plan, allocated by ERCs.	5	0	
31       Bad Debt Expense       Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007.       (2,913)       (236)         2       Miscellaneous Expense       Adj. to '07plan, alloc'd by ERCs, increase 2.571%       4,497       1,924         31       Non-recurring 2005 Bonus True-up       286       119         32       Miscellaneous Expense       Adj. to '07plan, alloc'd by ERCs, increase 2.571%       4,497       1,924         33       Non-recurring 2005 Bonus True-up       286       119         34       Purchased Power Rate Increase Pass Through       2,293       133         35       Contractual Services - Other       Customer Call Center conversion       6,816       2,831         36       Reg. Comm. Exp Rate Case Amort.       15,668       6,508         37       Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion       (611)       (254)         38       TOTAL       TOTAL       B-13, B-14         41       Depreciation expense adjusted for plant additions and retirements       5,466       7,702         36       TOTAL       0       0       0         47       -       0       0       0         48       TOTAL       0       0       0	29	Reg. Comm. Exp Rate Case Amort.	See MFR Schedule B-12		-	
reduction of delinquencies in 2007.         32       Miscellaneous Expense       Adj. to '07plan, alloc'd by ERCs, increase 2.571%       4,497       1,924         33       Non-recurring 2005 Bonus True-up       286       119         34       Purchased Power Rate Increase Pass Through       2,293       133         35       Contractual Services - Other       Customer Call Center conversion       6,816       2,831         35       Contractual Services - Other       Customer Call Center conversion       6,616       2,831         36       Reg. Comm. Exp Rate Case Amort.       15,668       6,508         37       Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion       (611)       (254)         38       TOTAL       11,357       29,670         39       C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Usefui)       B-13, B-14         41       Depreciation expense adjusted for plant additions and retirements       5,466       7,702         42       CIAC amortization adjusted for plant additions       (209)       (3,070)         43       TOTAL       0       0       0         44       D. AMORTIZATION       6       0       0       0         45       D. AMORTIZATION       E <td>30</td> <td>Reg. Comm. Exp Rate Case Other</td> <td></td> <td>-</td> <td>-</td> <td></td>	30	Reg. Comm. Exp Rate Case Other		-	-	
33       Non-recurring 2005 Bonus True-up       286       119         34       Purchased Power Rate Increase Pass Through       2,293       133         35       Contractual Services - Other       Customer Call Center conversion       6,816       2,831         36       Reg. Comm. Exp Rate Case Amort.       15,668       6,508         37       Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion       (611)       (224)         37       TOTAL       11,357       29,670         36       C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)       B-13, B-14         37       TOTAL       5,466       7,702         38       TOTAL       5,257       4,632         40       C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)       B-13, B-14         41       Depreciation expense adjusted for plant additional contributions       (209)       (3,070)         42       CIAC amortization adjusted for additional contributions       (209)       (3,070)         43       TOTAL       0       0       0         44       5       257       4,632       4         45       D. AMORTIZATION       6       0       0       0         46       -	31	Bad Debt Expense		(2,913)	(236)	
34       Purchased Power Rate Increase Pass Through       2,293       133         35       Contractual Services - Other       Customer Call Center conversion       6,816       2,831         36       Reg. Comm. Exp Rate Case Amort.       15,668       6,508         37       Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion       (611)       (254)         38       TOTAL       11,357       29,670         39       O       DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)       B-13, B-14         41       Depreciation expense adjusted for plant additions and retirements       5,466       7,702         30       TOTAL       5,257       4,632         44       D. AMORTIZATION       5,257       4,632         45       D. AMORTIZATION       0       0         46       -       -       -       0       0         47       -       -       0       0       0         48       TOTAL       0       0       0       0       0         49       -       -       0       0       0       0       0       0       0       0       0       0       0       0       0       0			Adj. to '07plan, alloc'd by ERCs, increase 2.571%	•		
35       Contractual Services - Other       Customer Call Center conversion       6,816       2,831         36       Reg. Comm. Exp Rate Case Amort.       15,668       6,508         37       Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion       (6111)       (254)         37       TOTAL       11,357       29,670         39       C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Usefui)       B-13, B-14         40       Depreciation expense adjusted for plant additions and retirements       5,466       7,702         41       Depreciation expense adjusted for plant additional contributions       (209)       (3,070)         43       TOTAL       5,257       4,632         44       0       0       0         45       D. AMORTIZATION       0       0         46       -       -       0       0         47       -       -       0       0         48       TOTAL       0       0       0         49       -       -       0       0       0         40       2. Payroll tax adjustment       (2,195)       827       3       7         51       1. RAF on revenue from customer growth and rate index <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
36       Reg. Comm. Exp Rate Case Amort.       15,668       6,508         37       Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion       (611)       (254)         38       TOTAL       11,357       29,670         39       C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)       B-13, B-14         41       Depreciation expense adjusted for plant additions and retirements       5,466       7,702         42       CLAC amortization adjusted for additional contributions       (209)       (3,070)         43       TOTAL       5,257       4,632         44       -       0       0         45       D. AMORTIZATION       -       0       0         46       -       0       0       0         47       -       0       0       0         48       TOTAL       -       0       0         49       -       -       0       0       0         49       -       -       0       0       0       0       0       0       2       2. Payroli tax adjustment       2. (2.195)       827       3       716       2.587       4       4. Property Tax adjustment for Future Use plant       -			5			
37       Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion       (611)       (254)         38       TOTAL       11,357       29,670         39       C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)       B-13, B-14         41       Depreciation expense adjusted for plant additions and retirements       5,466       7,702         42       CIAC amortization adjusted for additional contributions       (209)       (3,070)         43       TOTAL       5,257       4,632         44       5,257       4,632         45       D. AMORTIZATION       0       0         46       -       0       0         47       -       0       0         48       TOTAL       0       0         49       E. TAXES OTHER THAN INCOME TAX       B-15         1       1. RAF on revenue from customer growth and rate index       0       0         51       1. RAF on revenue from customer growth and rate index       0       0         52       2. Payroll tax adjustment       (2,195)       827         53       3. Property taxes associated with plant additions       716       2,587         54       4. Property Tax adjustment for Future Use plant       0			Customer Call Center conversion			
38       TOTAL       11,357       29,670         39       C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)       B-13, B-14         11,357       29,670         39       C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)       B-13, B-14         11,357       29,670         41       Depreciation expense adjusted for plant additions and retirements       5,466         7       7074       5,257       4,632         44       5,257       4,632         45       D. AMORTIZATION       0       0         46       -       0       0         47       -       0       0         48       TOTAL       0       0         49       -       0       0         40       -       0       0         41       0       0       0         42       -       0       0         44       -       0       0         45       D. AMORTIZATION       -       0       0         46       -       -       0       0       0         51       1. RAF on revenue from customer growth and rate index       0       0       0       0			ense reclassifications: Cust. Call Center conversion			
39 40C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)B-13, B-1441Depreciation expense adjusted for plant additions and retirements $5,466$ $7,702$ 42CIAC amortization adjusted for additional contributions $(209)$ $(3,070)$ 43TOTAL $5,257$ $4,632$ 44 $5,257$ $4,632$ 45D. AMORTIZATION $0$ $0$ 46 $ 0$ $0$ 47 $ 0$ $0$ 48TOTAL $0$ $0$ 49 $0$ $0$ $0$ 49 $0$ $0$ $0$ 49 $0$ $0$ $0$ 511. RAF on revenue from customer growth and rate index $0$ $0$ 522. Payroll tax adjustment $(2,195)$ $827$ 533. Property taxes associated with plant additions $716$ $2,587$ 544. Property Tax adjustment for Future Use plant $0$ $0$ 55TOTAL $0$ $0$ $0$ 56TOTAL $(1,480)$ $3,414$ 56 $1$ . Income tax impact of the adjustments to per book income $(6,246)$ $(15,404)$ C-159TOTAL $0$ $0$ $0$						
41       Depreciation expense adjusted for plant additions and retirements       5,466       7,702         42       CIAC amortization adjusted for additional contributions       (209)       (3,070)         43       TOTAL       5,257       4,632         44       5,257       4,632         45       D. AMORTIZATION       0       0         46       -       0       0         47       -       0       0         48       TOTAL       0       0         9       -       0       0         9       50       E. TAXES OTHER THAN INCOME TAX       B-15         1       1. RAF on revenue from customer growth and rate index       0       0         9       -       -       0       0         51       1. RAF on revenue from customer growth and rate index       0       0       0         52       2. Payroll tax adjustment       -       0       0       0         53       3. Property taxes associated with plant additions       716       2,587       -         54       4. Property Tax adjustment for Future Use plant       -       0       0       -         55       TOTAL       -       -       0						
42       CIAC amortization adjusted for additional contributions       (209)       (3,070)         43       TOTAL       5,257       4,632         44       -       0       0         45       D. AMORTIZATION       -       0       0         46       -       0       0       0         47       -       0       0       0         48       TOTAL       0       0       0         49       -       0       0       0         50       E. TAXES OTHER THAN INCOME TAX       B-15       51       1. RAF on revenue from customer growth and rate index       0       0       0         50       E. TAXES OTHER THAN INCOME TAX       B-15       827       7         51       1. RAF on revenue from customer growth and rate index       0       0       0         52       2. Payroll tax adjustment       716       2,587       7         53       3. Property Tax adjustment for Future Use plant						B-13, B-14
43       TOTAL       5,257       4,632         44       5       D. AMORTIZATION       0       0         46       -       0       0       0         47       -       0       0       0         48       TOTAL       0       0       0         49       -       0       0       0         50       E. TAXES OTHER THAN INCOME TAX       B-15       51       1. RAF on revenue from customer growth and rate index       0       0       0         51       1. RAF on revenue from customer growth and rate index       0       0       0       0         52       2. Payroll tax adjustment       (2,195)       827       716       2,587         53       3. Property taxes associated with plant additions       716       2,587       0       0         54       4. Property Tax adjustment for Future Use plant						
44       D. AMORTIZATION         46       -       0       0         47       -       0       0         48       TOTAL       0       0         49       -       0       0         50       E. TAXES OTHER THAN INCOME TAX       B-15         51       1. RAF on revenue from customer growth and rate index       0       0         52       2. Payroll tax adjustment       (2,195)       827         53       3. Property taxes associated with plant additions       716       2,587         54       4. Property Tax adjustment for Future Use plant       0       0         55       TOTAL       (1,480)       3,414         56       57       F. INCOME TAXES       58       1. Income tax impact of the adjustments to per book income       (6,246)       (15,404)       C-1         59       TOTAL		•				
45       D. AMORTIZATION         46       -       0       0         47       -       0       0         48       TOTAL       0       0         49       -       0       0         50       E. TAXES OTHER THAN INCOME TAX       B-15         51       1. RAF on revenue from customer growth and rate index       0       0         52       2. Payroll tax adjustment       (2,195)       827         53       3. Property taxes associated with plant additions       716       2,587         54       4. Property Tax adjustment for Future Use plant				0,207	4,002	
46       -       0       0         47       -       0       0         48       TOTAL       0       0         49       0       0       0         50       E. TAXES OTHER THAN INCOME TAX       B-15         51       1. RAF on revenue from customer growth and rate index       0       0         52       2. Payroll tax adjustment       (2,195)       827         53       3. Property taxes associated with plant additions       716       2,587         54       4. Property Tax adjustment for Future Use plant		D. AMORTIZATION				
48       TOTAL       0       0         49       50       E. TAXES OTHER THAN INCOME TAX       B-15         51       1. RAF on revenue from customer growth and rate index       0       0         52       2. Payroll tax adjustment       (2,195)       827         53       3. Property taxes associated with plant additions       716       2,587         54       4. Property Tax adjustment for Future Use plant       0       0         55       TOTAL       (1,480)       3,414         56       57       1. Income tax impact of the adjustments to per book income       (6,246)       (15,404)         59       TOTAL       (10,404)       C-1       (6,246)       (15,404)				0	0	
49       B-15         50       E. TAXES OTHER THAN INCOME TAX       B-15         51       1. RAF on revenue from customer growth and rate index       0       0         51       1. RAF on revenue from customer growth and rate index       0       0         52       2. Payroll tax adjustment       (2,195)       827         53       3. Property taxes associated with plant additions       716       2,587         54       4. Property Tax adjustment for Future Use plant       0       0         55       TOTAL       (1,480)       3,414         56       F. INCOME TAXES       58       1. Income tax impact of the adjustments to per book income       (6,246)       (15,404)         59       TOTAL       (6,246)       (15,404)       C-1         60		-	-			
50       E. TAXES OTHER THAN INCOME TAX       B-15         51       1. RAF on revenue from customer growth and rate index       0       0         51       1. RAF on revenue from customer growth and rate index       0       0         52       2. Payroll tax adjustment       (2,195)       827         53       3. Property taxes associated with plant additions       716       2,587         54       4. Property Tax adjustment for Future Use plant       0       0         55       TOTAL       (1,480)       3,414         56       57       F. INCOME TAXES       (15,404)         58       1. Income tax impact of the adjustments to per book income       (6,246)       (15,404)         59       TOTAL       (6,246)       (15,404)         60		TOTAL		0	0	
51       1. RAF on revenue from customer growth and rate index       0       0         52       2. Payroll tax adjustment       (2,195)       827         53       3. Property taxes associated with plant additions       716       2,587         54       4. Property Tax adjustment for Future Use plant       0       0         55       TOTAL       (1,480)       3,414         56						D 45
52       2. Payroll tax adjustment       (2,195)       827         53       3. Property taxes associated with plant additions       716       2,587         54       4. Property Tax adjustment for Future Use plant       0       0         55       TOTAL       (1,480)       3,414         56       1. Income tax impact of the adjustments to per book income       (6,246)       (15,404)       C-1         59       TOTAL       (6,246)       (15,404)       C-1			with and rate index	0	0	B-15
53       3. Property taxes associated with plant additions       716       2,587         54       4. Property Tax adjustment for Future Use plant       0       0         55       TOTAL       (1,480)       3,414         56       F. INCOME TAXES       (15,404)       C-1         58       1. Income tax impact of the adjustments to per book income       (6,246)       (15,404)       C-1         59       TOTAL			vin and rate index			
54       4. Property Tax adjustment for Future Use plant       0       0         55       TOTAL       (1,480)       3,414         56       57       F. INCOME TAXES         58       1. Income tax impact of the adjustments to per book income       (6,246)       (15,404)         59       TOTAL       (6,246)       (15,404)         60			additions			
55       TOTAL       (1,480)       3,414         56       57       F. INCOME TAXES         58       1. Income tax impact of the adjustments to per book income       (6,246)       (15,404)       C-1         59       TOTAL       (6,246)       (15,404)       C-1         60						
56         57       F. INCOME TAXES         58       1. Income tax impact of the adjustments to per book income       (6,246)       (15,404)         59       TOTAL       (6,246)       (15,404)         60			-			
57       F. INCOME TAXES         58       1. Income tax impact of the adjustments to per book income       (6,246)       (15,404)         59       TOTAL       (6,246)       (15,404)         60					-,	
59 TOTAL (6,246) (15,404) 60		F. INCOME TAXES				
60	58	<ol> <li>Income tax impact of the adjustment</li> </ol>	s to per book income	(6,246)		C-1
		TOTAL		(6,246)	(15,404)	
61 TOTAL INCOME ADJUSTMENTS 8,888 22,313						
	61	TOTAL INCOME ADJUSTMENTS	-	8,888	22,313	

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Lake Gibson Estates	Schedule:	B-3
Docket No. 060368-WS	Page:	5 of 5
Schedule Year Ended: 12/31/07 Historical [ ] Projected [ X ]	Preparer:	Jack Schreyer

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

## **Test Year Operating Revenues**

## Florida Public Service Commission

Lake Gibson Estates	Schedule:	B-4
Docket No. 060368-WS	Page:	1 of 1
Schedule Year Ended: 12/31/05	Preparer:	Jack Schreyer

## Historical [X] Projected []

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

		(1) WATER	(2)	·	(3) SEWER	(4)
_ine			<u></u>			
No.	Account N	o. and Description	Revenues		Account No. and Description	Revenues
1	WATER SALES			SEWE	ER SALES	
2	460 Unmetere	d Water Revenue		521.1	Flat Rate - Residential	319
3	461.1 Metered -	Residential	126,123	521.2	Flat Rate - Commercial	
4	461.2 Metered -	Commercial	4,101	521.3	Flat Rate - Industrial	
5	461.3 Metered -	Industrial		521.4	Flat Rate - Public Authorities	
6	461.4 Metered -	Public Authorities		521.5	Flat Rate - Multi-Family	
7	461.5 Metered -	Multi-Family	0	521.6	Flat Rate - Other	
8	462.1 Public Fire	Protection	0	522.1	Measured - Residential	99,63
9	462.2 Private Fir	e Protection		522.2	Measured - Commercial	63
10	464 Other Sale	s - Public Authorities		522.3	Measured - Industrial	
11	465 Irrigation C	Customers		522.4	Measured - Public Authorities	
12	466 Sales for F			522.5	Measured - Multi-Family	
13	467 Interdepar	tmental Sales		523	Other Sales - Public Authorities	
14	475 Unbilled R		0	524	Revenues From Other Systems	
15				525	Interdepartmental Sales	
16				526	Effluent	
17				527	Unbilled Revenues	
18	TOTAL WATER	SALES	130,224	TOT	AL SEWER SALES	100,59
19 20	OTHER WATER	REVENUES		OTHE	R SEWER REVENUES	
21	470 Forfeited	Discounts		531	Sale Of Sludge	
22	471 Misc. Serv	ice Revenues	3,365	532	Forfeited Discounts	
23	472 Rents From	n Water Property		534	Rents From Sewer Property	
24	473 Interdepar	tmental Rents		535	Interdepartmental Rents	
25	474 Other Wat	er Revenues	0	536	Other Sewer Revenues	
26 27	TOTAL OTHER	WATER REVENUES	3,365	TOT	AL OTHER SEWER REVENUES	
28	TOTAL WATER	PERATING REVENUE	s 133,589	τοτα	L SEWER OPERATING REVENUES	100,59

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

## Lake Gibson Estates

## Docket No. 060368-WS

Schedule Year Ended: 12/31/2005, 2006, 2007 Historical [X] Projected [X]

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

 $\mathcal{L}_{i} = \mathcal{L}_{i} + \mathcal{L}_{i}$ 

#### Florida Public Service Commission

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

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

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

## Florida Public Service Commission

Lake Gibson Estates Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Historical [X] Projected [ ]	Explanation:	Provide a sch	edule of opera	ation and main	ntenance expe	enses by prima	ary account fo	r each month	of the test ye	Schedule: Page: Preparer: ar (unadjuste	B-5 2 of 4 Jack Schreyer ed Per Books).	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2005						•					2005	Per Books
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	3,766	2,124	4,892	3,453	2,988	4,109	2,953	3,116	3,348	2,980	4,002	5,014	42,744
2	603	Salaries & Wages - Officers, Exec.	0	130	291	188	172	214	200	131	206	168	198	(473)	1,425
3	604	Employee Pensions & Benefits	632	734	1,109	883	910	970	921	1,163	1,328	579	1,233	163	10,625
4	610	Purchased Water	0	0	2,543	906	664	1,323	1,092	0	1,181	663	1,071	1,527	10,968
5	615	Purchased Power	221	1,347	1,870	1,708	1,809	1,728	2,000	1,636	1,759	1,723	1,701	1,955	19,455
6	616	Fuel for Purchased Power	0	0	15	5	4	8	. 6	0	7	4	6	9	65
7	618	Chemicals	89	105	180	189	41	129	201	717	136	221	197	256	2,460
8	620	Materials & Supplies	58	0	875	43	407	63	100	0	131	56	160	147	2,040
9	631	Contractual Services - Engineering	0	0	25	9	6	13	11	0	79	74	78	83	378
10	632	Contractual Services - Accounting	0	133	411	232	206	2,084	3,028	440	952	426	557	666	9,135
11	633	Contractual Services - Legal	0	0	2	1	1	1	1	0	1	1	1	1	9
12	634	Contractual Services - Mgmt. Fees	0	1,299	3,061	2,155	2,344	2,453	2,298	2,234	1,969	2,375	3,124	3,023	26,335
13	635	Contractual Services - Testing	144	90	971	183	158	136	1,012	207	696	6 <b>8</b>	425	247	4,338
14	636	Contractual Services - Other	336	570	2,148	799	737	(440)	489	167	571	452	(2,840)	997	3,985
15	641	Rental of Building/Real Prop.	0	0	165	59	43	86	71	0	77	43	70	99	713
16	642	Rental of Equipment	0	0	12	4	3	6	5	0	6	3	5	7	51
17	650	Transportation Expenses	0	619	1,285	873	890	982	1,164	810	1,274	1,091	1,250	854	11,093
18	656	Insurance - Vehicle	0	53	94	67	64	74	70	53	72	64	70	77	758
19	657	Insurance - General Liability	0	99	176	126	119	139	133	100	136	120	132	146	1,425
20	658	Insurance - Workman's Comp.	0	75	75	75	75	75	75	75	75	75	75	75	825
21	659	Insurance - Other	0	73	129	93	88	102	97	73	99	88	97	107	1,045
22	660	Advertising Expense	0	0	. 8	3	2	4	4	0	4	2	4	5	36
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Bad Debt Expense	1,978	999	41	15	685	897	18	0	19	11	(133)	25	4,553
26	675	Miscellaneous Expense	194	150	882	427	340	520	340	130	358	253	386	409	4,388
27		TOTAL WATER O & M EXPENSES	7,418	8,600	21,258	12,496	12,753	15,676	16,290	11,052	14,483	11,539	11,868	15,419	158,852

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

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## Florida Public Service Commission

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Dock Sche	et No dule Y	on Estates , 060368-WS ear Ended: 12/31/2006 ] Projected [X]	Explanation; P	rovide a sched	dule of operati	on and maint	enance expen	ses by primar	y account for	each month o		Schedule: Page: Preparer: 06 (unadjuste	B-5 3 of 4 Jack Schreyer ed Forecast).		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2006											2006	Total Forecast
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	2.476	2.510	3.171	3.325	2.682	2.957	3.779	5,727	5.239	5,517	5,494	4,824	47,702
2	603	Salaries & Wages - Officers, Exec.	200	154	(128)	159	144	159	166	55	53	56	54	22	1,095
3	604	Employee Pensions & Benefits	989	1.068	1,160	1,185	1.156	1.004	1.037	1,478	1,451	1,471	1,467	1,382	14,847
4	610	Purchased Water	1.047	350	452	433	190	426	530	861	831	885	858	346	7,209
5	615	Purchased Power	1.520	1.985	1,963	1,980	1.989	2,526	1.925	1,445	1,477	1,382	1,377	1,283	20,851
6	616	Fuel for Purchased Power	6	2	3	3	1	3	3	. 5	. 5	5	5	2	43
7	618	Chemicals	287	56	65	124	181	296	351	173	178	182	181	150	2,224
8	620	Materials & Supplies	50	17	61	595	326	417	25	492	502	473	472	448	3,877
9	631	Contractual Services - Engineering	78	71	72	72	70	72	73	46	47	45	44	39	731
10	632	Contractual Services - Accounting	260	699	443	441	211	441	452	226	233	210	207	151	3,974
11	633	Contractual Services - Legal	1	0	0	0	0	0	0	1	1	1	1	11,577	11,583
12	634	Contractual Services - Mgmt. Fees	1.991	1.877	1,781	1.696	1.853	1.960	983	313	302	321	311	126	13,513
13	635	Contractual Services - Testing	198	36	226	283	65	134	145	384	388	373	370	318	2,918
14	636	Contractual Services - Other	1.440	437	340	339	248	329	362	633	631	626	617	440	6,441
15	641	Rental of Building/Real Prop.	68	23	29	28	12	28	34	56	54	57	56	22	468
16	642	Rental of Equipment	5	2	2	2	1	2	2	4	4	4	4	2	34
17	650	Transportation Expenses	1,085	887	886	473	33	124	99	157	152	162	157	63	4,277
18	656	Insurance - Vehicle	42	30	31	31	27	31	32	14	13	14	14	6	284
19	657	Insurance - General Liability	289	264	267	266	259	266	269	26	25	27	26	10	1,992
20	658	Insurance - Workman's Comp.	43	42	42	42	42	42	42	0	0	0	0	0	295
21	659	Insurance - Other	101	85	87	87	81	86	89	19	18	19	19	8	699
22	660	Advertising Expense	3	1	1	1	1	1	2	3	3	3	3	1	24
23	666	Reg. Comm. Exp Rate Case Amort,	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	17	6	7	7	5,490	678	580	238	237	238	238	230	7,965
26	675	Miscellaneous Expense	318	188	344	245	34	480	323	4,063	4,145	3,906	3,901	3,804	21,751
27		TOTAL WATER O & M EXPENSES	12,515	10,790	11,305	11,817	15,095	12,461	11,304	16,419	15,988	15,976	15,874	25,254	174,797

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

## Florida Public Service Commission

Docl Sche	et No dule Y	on Estates . 060368-WS ear Ended: 12/31/2007 ] Projected [X]	Explanation: P	rovide a sche	dule of operat	ion and maint	enance expen	ses by primar	y account for	each month o	f the year 20	Schedule: Page: Preparer: 07 (unadjuste	B-5 4 of 4 Jack Schreyer ed Budget).		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Budgeted Annual
1	601		2,271	1.551	1.656	1.636	1.386	1.629	1.737	2.079	2.048	2,103	2,076	1,547	21.719
2	603		80	27	35	33	1,500	33	41	2,079	2,040	2,105	2,070	27	553
3	604	<b>3</b> ,	1.321	1.401	1,507	1,533	1,498	1,332	1,370	1.869	1.839	1.861	1.856	1.755	19,143
4	610		1,265	423	546	523	230	515	640	1,009	1,003	1,069	1,036	418	8,708
5	615		1,200	2.271	2.247	2.267	2.274	2,890	2,204	1,662	1,697	1,589	1,583	1,470	23,903
6	616		8	3	3	3	2,2,4	2,000	4	6	6	1,000	6	2	52
7	618		319	64	73	137	197	324	384	194	200	204	203	165	2,463
8	620	Materials & Supplies	60	20	71	699	383	491	31	580	592	557	555	526	4,564
9	631	Contractual Services - Engineering	81	73	74	74	71	74	75	48	49	46	46	40	752
10	632	Contractual Services - Accounting	286	712	457	454	217	453	467	247	253	231	227	160	4,164
11	633	Contractual Services - Legal	1	0	0	0	0	0	1	1	1	1	1	11,665	11,672
12	634	Contractual Services - Mgmt. Fees	2.286	2.136	2,031	1,934	2,105	2,233	1,128	378	364	388	376	152	15,511
13		Contractual Services - Testing	221	43	237	293	69	144	157	405	408	394	391	327	3,089
. 14	636	Contractual Services - Other	1.523	466	372	371	262	360	400	696	693	691	680	467	6,981
15	641	Rental of Building/Real Prop.	82	27	35	34	15	33	42	68	65	69	67	27	566
16	642	Rental of Equipment	6	2	3	2	1	2	3	5	5	5	5	2	41
17	650	Transportation Expenses	1,391	1,145	1,143	606	40	153	119	190	183	195	189	76	5,431
18	656	Insurance - Vehicle	46	33	35	34	30	34	36	17	16	17	17	7	321
19	657	Insurance - General Liability	314	284	287	287	278	287	290	31	30	32	31	13	2,164
20	658	Insurance - Workman's Comp.	46	45	45	45	45	45	45	0	0	0	0	0	316
21	659	Insurance - Other	112	91	94	94	87	93	96	23	22	24	23	9	768
22	660	Advertising Expense	4	1	2	2	1	2	2	3	3	4	3	1	29
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	Ō	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	20	7	9	8	3,438	428	368	157	156	157	157	147	5,052
26	675	Miscellaneous Expense	385	228	414	295	41	580	389	4,907	5,007	4,718	4,711	4,594	26,269
27		TOTAL WATER O & M EXPENSES	13,875	11,053	11,376	11,365	12,682	12,138	10,030	14,671	14,704	14,428	14,306	23,598	164,228

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

## Lake Gibson Estates

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005, 2006, 2007

Historical [X] Projected [X]

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

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

#### Florida Public Service Commission

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

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

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Schedule:	B-6	

Lake Gibson Estates Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

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

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

#### Florida Public Service Commission

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Page:

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

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## Florida Public Service Commission

Docket Schedu	ibson Estates No. 060368-WS le Year Ended: 12/31/2006										<b>.</b>	Schedule: Page: Preparer:	B-6 3 of 4 Jack Schreyer	
Historic	al [ ] Projected [X] (1)	Explanation: (2)	Provide a sch (3)	edule of opera	ation and main (5)	(6)	nses by prima (7)	(8)	r each month (9)	of the year 200 (10)	6 (unadjusto (11)	ed Forecast). (12)	(13)	(14)
Line		2006											2006	Total

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No,		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	635	845	1,307	1,329	398	1,000	1,153	175	160	177	170	35	7,384
2	703	Salaries & Wages - Officers, Exec.	62	75	(28)	83	50	82	101	10	10	10	10	4	468
3	704	Employee Pensions & Benefits	331	489	302	577	334	457	655	84	81	86	84	43	3,521
4	710	Purchased Sewage Treatment	7,628	6,432	7,345	7,206	4,998	5,247	6,505	6,439	6,437	6,442	6,439	6,383	77,500
5	711	Sludge Removal Expense	220	491	624	648	(7)	636	1,017	198	191	204	198	80	4,500
6	715	Purchased Power	225	603	550	558	48	549	836	131	128	133	128	37	3,927
7	716	Fuel for Power Production	187	418	532	552	(6)	542	866	169	163	173	168	68	3,833
8	718	Chemicals	66	137	710	166	(1)	62	99	81	85	86	85	75	1,650
9	720	Materials & Supplies	74	167	6	136	40	1,012	10	173	177	165	165	164	2,288
10	731	Contractual Services - Engineering	29	66	83	86	(1)	85	136	40	41	41	40	25	672
11	732		60	261	162	163	72	163	170	54	58	47	47	45	1,301
12	733		128	285	362	376	(4)	369	590	115	111	118	115	46	2,610
13	734	Contractual Services - Mgmt. Fees	655	762	738	713	676	812	503	40	38	41	39	16	5,033
14	735	Contractual Services - Testing	21	46	59	61	(1)	60	96	22	21	22	22	10	438
15	736	Contractual Services - Other	1,445	808	196	197	169	197	214	573	585	547	547	542	6,018
16	741	Rental of Building/Real Prop.	10	22	28	29	(0)	28	45	9	8	9	9	4	199
17	742	Rental of Equipment	52	117	148	154	(2)	151	241	47	45	48	47	19	1,069
18	750	Transportation Expenses	342	319	314	159	(0)	27	16	3	3	3	3	1	1,191
19	756	Insurance - Vehicle	15	23	27	27	9	27	38	6	5	6	6	2	191
20	757	Insurance - General Liability	102	106	109	110	96	110	118	4	4	4	4	2	769
21	758	Insurance - Workman's Comp.	21	26	29	29	16	29	37	4	4	4	4	2	205
22	759	Insurance - Other	30	29	29	29	29	29	29	0	0	0	0	0	204
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm, Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	18	41	52	54	(1)	53	85	185	184	185	185	175	1,218
27	775	Miscellaneous Expense	136	132	250	175	0	356	157	1,653	1,691	1,584	1,584	1,584	9,302
28		TOTAL SEWER O & M EXPENSES	12,493	12,699	13,933	13,616	6,912	12,084	13,716	10,215	10,231	10,136	10,097	9,359	135,490
		-													·····

## **Operation & Maintenance Expense Comparison - Sewer**

## Florida Public Service Commission

Lake Gibson Estates Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Schedule: B-8 Supl Page: 1 of 1 Preparer: Jack Schreyer

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

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

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Section 24.6

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Contractual Services	Florida Public S	3er\
Lake Gibson Estates	Schedule:	B-9
Docket No. 060368-WS	Page:	1 0

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Lake Gibson Estates	Schedule:	B-9
Docket No. 060368-WS	Page:	1 of 1
Test Year Ending 12/31/05	Preparer:	Jack Schreyer

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

	(1)	(2)	(3)	(4)
Line				
No.	Consultant	Type of Service	Amount	Description of Work Performed
Wate	er			
1	Aqua Services, Inc.	Management	22,356	Corporate services and sundry charges
2				-
3				
4				
5				
6				
7				
8				
9				
10				
Sew				
	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

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

## Florida Public Service Commission

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

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

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

		(A)	(B) Wate	(C) er	(D) Sewer	(E)
a b	Amortization of Rate Case Expense:	Total	Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
c d	Prior Unamortized Rate Case Expense	0	3.395%	0	1.410%	0
e f	Subtotal Prior Cases	0	_	0	-	0
g h	Current rate Case Expense	1,845,725	3.395% _	62,670	1.410% _	26,033
i	Total Projected Rate Case Expense	1,845,725		62,670		26,033
J k I	Amortization Period in Years: Annual Amortization	461,431	-	15,668	-	6,508

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n Method of Allocation Between Systems:

(Provide Calculation)

Note: Allocation is by ERCs of the sytems in this rate case filing.

## Analysis of Major Maintenance Projects

## Florida Public Service Commission

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

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

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

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

## Allocation of Expenses

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

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

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

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

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

Florida Public Service Commission

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

## Allocation of Expenses

## Florida Public Service Commission

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

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

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

(1) Line	(2) Acct.	(3)	(4)	(5)	( 6)	(7)	(8) Allocation	(9)	(10) Amounts A	(11)	(12)
				cation Percen	<u> </u>						
No.	No	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
4	603 / 703	Salaries - Officers	2.27%	0.86%		3.13%	Customers •	1.095	468		1,563
1											•
2	604 / 704	Pensions & Benefits	2.27%	0.86%		3.13%	Customers *	14,847	3,521		18,368
3	632 / 732	Contractual Services - Acctg	2.27%	0.86%		3.13%	Customers *	3,974	1,301		5,275
4	633 / 733	Contractual Services - Legal	2.27%	0.86%		3.13%	Customers *	11,583	2,610		14,193
5	634 / 734	Contractual Services - Mgmt.	2.27%	0.86%		3.13%	Customers *	13,513	5,033		18,546
6	641/741	Rental of Building/Real Prop.	2.27%	0.86%		3.13%	Customers *	468	199		667
7	656 / 756	Insurance - Vehicle	2.27%	0.86%		3.13%	Customers •	284	191		475
8	657 / 757	Insurance - General Liability	2.27%	0.86%		3.13%	Customers *	1,992	769		2,761
9	658 / 758	Insurance - Work. Comp.	2.27%	0.86%		3.13%	Customers *	295	205		500
10	659 / 759	Insurance - Other	2.27%	0.86%		3.13%	Customers *	699	204		903
11	675/775	Miscellaneous Expense	2.27%	0.86%		3.13%	Customers *	21,773	9,311		31,084

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

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

## Net Depreciation Expense - Sewer

Lake Gibson Estates Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected [] Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Florida Public Service Commission

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Jack Schreyer

Schedule:

Preparer:

Page:

		(1)	(5) De	(6) preciation Expe	(7) ense	(8)	(9) Usedi&
		-	2005		Adjusted	Used &	Useful
Line			Per	Utility	Depreciation	Useful	Depreciatio
<u>No.</u> 1	INTANG	Account No. and Name	Books	Adjustments	Expense	%	Expense
2	351.1	Organization	0	0	0	100.00%	(
3	352.1	Franchises	Ő	38	38	100.00%	38
4	389.1	Other Plant & Misc. Equipment	0	0	0	100.00%	(
5		CTION PLANT					
6	353.2	Land & Land Rights	0	0	0	100.00%	(
7	354.2	Structures & Improvements	0	661	661	100.00%	66
8	355.2	Power Generation Equipment	0	0	0	100.00%	0.40
9	360.2	Collection Sewers - Force	0	3,196	3,196	100.00%	3,190
10	361.2	Collection Sewers - Gravity	0	14,955	14,955	100.00%	14,95
11	362.2	Special Collecting Structures	0	0 637	0 637	100.00% 100.00%	63
	363.2	Services to Customers	0	4,086	4,086	100.00%	4,08
	364.2 365.2	Flow Measuring Devices Flow Measuring Installations	0	4,000	4,080	100.00%	7,00
15	389.2	Other Plant & Misc. Equipment	0 0	õ	0	100.00%	
		M PUMPING PLANT	0	Ŭ	0	100.0070	
	353.3	Land & Land Rights	0	0	0	100.00%	
	354.3	Structures & Improvements	õ	Ū.	Ő	100.00%	1
19	355.3	Power Generation Equipment	0	0	0	100.00%	
	370.3	Receiving Wells	0	3,433	3,433	100.00%	3,43
21	371.3	Pumping Equipment	0	6,760	6,760	100.00%	6,76
22	389.3	Other Plant & Misc. Equipment	0	0	0	100.00%	
23	TREAT	MENT AND DISPOSAL PLANT					
24	353.4	Land & Land Rights	0	0	0	100.00%	
25	354.4	Structures & Improvements	0		0	100.00%	
	355.4	Power Generation Equipment	0		0	100.00%	
	380.4	Treatment & Disposal Equipment	0		198	100.00%	19
28		Plant Sewers	0		6,913	100.00%	6,91
29	382.4	Outfall Sewer Lines	0		0	100.00%	
	389.4	Other Plant & Misc. Equipment	0	63,881	63,881	100.00%	63,88
31		IMED WATER TREATMENT PLANT	-	•		400.000/	
	353.5	Land & Land Rights	0		0	100.00%	
	354.5	Structures & Improvements	0		0	100.00%	
	355.5 371.5	Power Generation Equipment Pumping Equipment	0		0 0	100.00% 100.00%	
	374.5	Reuse Distribution Reservoirs	0		0	100.00%	
	380.5	Treatment & Disposal Equipment	0		ő	100.00%	
	381.5	Plant Sewers	0		õ	100.00%	
39		Other Plant & Misc. Equipment	Ő		õ	100.00%	
		IMED WATER DISTRIBUTION PLANT					
41	352.6	Franchises	0	0	0	100.00%	
42	353.6	Land & Land Rights	0	0	0	100.00%	
43	354.6	Structures & Improvements	0	0	0	100.00%	
44	355.6	Power Generation Equipment	0	0	0	100.00%	
	366.6	Reuse Services	0		0	100.00%	
46	367.6	Reuse Meters & Meter Installations	0		0	100.00%	
	371.6	Pumping Equipment	0		0	100.00%	
48	375.6	Reuse Transmission & Distr. Sys.	0		0	100.00%	
49	389.6	Other Plant & Misc. Equipment	0	0	0	100.00%	
50 51	353.7	AL PLANT	~	~	~	100 000/	
	353.7 354.7	Land & Land Rights Structures & Improvements	0		0	100.00%	
	390.7	Office Furniture & Equipment	0	-	0	100.00% 100.00%	
	390.71	Computer Equipment	0		125	100.00%	
	391.7	Transportation Equipment	0		0	100.00%	
	392.7	Stores Equipment	0		0	100.00%	
	393.7	Tools, Shop & Garage Equipment	0		0	100.00%	
	394.7	Laboratory Equipment	0		0	100.00%	
	395.7	Power Operated Equipment	0		Ő	100.00%	
	396.7	Communication Equipment	0		Ő	100.00%	
61		Miscellaneous Equipment	0		Ő	100.00%	
	398.7	Other Tangible Plant	0		0	100.00%	
~~			<u> </u>				·····
63		TOTAL DEPRECIATION EXPENSE	0	104,884	104,884	400 0001	104,88
64		Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	0	(8.060)	(8 060)	100.00%	
04		(LEGS) ANION TZA HON OF CIAC	U	(8,960)	) (8,960)		(8,96
65		NET DEPRECIATION EXPENSE - SEWER	0	95,924	95,924		95,92
66		Net Depr Expense Used & Useful	0				

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## Net Depreciation Expense - Sewer

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 Lake Gibson Estates
 Schedule:
 B-14

 Docket No. 060368-WS
 Page:
 2 of 3

 Schedule Year Ended: 12/31/2006
 Preparer:
 Jack Schr

 Historical [] Projected [X]
 Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.
 Account

	(1)		(5) Dep	(6) preciation Expe	(7) nse	(8)	(9) Used &	(10) Used &
Line			2006 Year	Utility	Adjusted Depreciation	Used & Useful	Useful Depreciation	Useful Change Ove
No.	Account No. and N	lame	Expense	Adjustments	Expense	%	Expense	Prior Year
1			0	0	0	100.00%	0	C
2 3	351.1 Organization 352.1 Franchises		38	0	0 38	100.00%	38	( (
4	389.1 Other Plant & Misc. Equipme	nt	0	0	0	100.00%	0	(
5	COLLECTION PLANT		0	•	Ū	10010070	Ū	
6	353.2 Land & Land Rights		0	0	0	100.00%	0	C
7	354.2 Structures & Improvements		668	0	668	100.00%	668	7
8	355.2 Power Generation Equipmer	nt	0	0	0	100.00%	0	C
9	360.2 Collection Sewers - Force		3,196	0	3,196	100.00%	3,196	(
10	361.2 Collection Sewers - Gravity		15,342	0 0	15,342	100.00%	15,342 0	387
11 12	362.2 Special Collecting Structures 363.2 Services to Customers	•	0 637	0	0 637	100.00% 100.00%	637	(
13			4,086	0	4,086	100.00%	4,086	(
14			1,000	Õ	0	100.00%	0	Č
	389.2 Other Plant & Misc. Equipme		Ō	Ō	Ō	100.00%	0	Ċ
	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights		0	0	0	100.00%	0	C
18	354.3 Structures & Improvements		0	0	0	100.00%	0	(
19	355.3 Power Generation Equipmer	nt	0	0	0	100.00%	0	(0.1
20	-		2,517	0	2,517	100.00%	2,517	(91)
21 22	371.3 Pumping Equipment 389.3 Other Plant & Misc. Equipme	ant	6,781 0	0	6,781 0	100.00% 100.00%	6,781 0	2
23			U	0	0	100.00 %	0	,
24			0	0	0	100.00%	0	
25	•		0	0	0	100.00%	. 0	
26		nt	0	0	0	100.00%	0	1
27		ment	198	0	198	100.00%	198	(
28			6,909	0	6,909	100.00%	6,909	(
	382.4 Outfall Sewer Lines		0	0	0	100.00%	0	
30			63,847	0	63,847	100.00%	63,847	(3
31 32		PLANI	0	0	0	100.00%	0	
33	-		0	0	0	100.00%	0	
34		nt	Ő	õ	ő	100.00%	· õ	
35			Ō	0	Ō	100.00%	Ō	
36	374.5 Reuse Distribution Reservoi	rs	0	0	0	100.00%	0	
37		ment	0	0	0	100.00%	0	
38			0	0	0	100.00%	0	
39			0	0	0	100.00%	0	1
40	RECLAIMED WATER DISTRIBUTION 352.6 Franchises	N PLANI	0	0	0	100 009/	0	
	353.6 Land & Land Rights		0	0	0 0	100.00% 100.00%	0	1
43	•		0	õ	0	100.00%	0	
44		nt	õ	ő	0	100.00%	õ	
45			Ō	0	0	100.00%	Ō	
46		llations	0	0	0	100.00%	0	
47		Com.	0	0	0	100.00%	0	
48 49	375.6 Reuse Transmission & Distr 389.6 Other Plant & Misc. Equipme		0	0	0	100.00%	0	
	389.6 Other Plant & Misc. Equipme GENERAL PLANT	511	0	U	0	100.00%	U	
51			0	0	0	100.00%	0	
	354.7 Structures & Improvements		ő	Ö	0	100.00%	0	
53	390.7 Office Furniture & Equipmen	ıt	Õ	0	Ő	100.00%	õ	
54			917	0	917	100.00%	917	79
	391.7 Transportation Equipment		764	0	764	100.00%	764	76
	392.7 Stores Equipment		0	0	0	100.00%	0	
57 59		oment	503	0	503	100.00%	503	50
58 59			12	0	12	100.00%	12	1
59 60	· · · · · · · · · · · · · · · · · · ·		0	0 0	0	100.00% 100.00%	0	
61			39	0	39	100.00%	39	3
	398.7 Other Tangible Plant		0	0	0	100.00%	0	
63			106,453	0	106,453		106,453	1,56
64	Compos (LESS) AMORTIZATION OF	ite NU&U Rate F CIAC	(5,865)	0	(5,865)	100.00%	(5,865)	) 3,09
65	NET DEPRECIATION EXPE		100,588	0	100,588		100,588	4,66

Florida Public Service Commission

Jack Schreyer



# Lake Gibson Estates TAX SCHEDULES

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

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Schedule of Interest in Tax Expense Calculation

#### Florida Public Service Commission

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

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

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

	culation of ITC Interest Synch Y for Option 2 Companies (s			Water	 Total	Debt Only		Sewer	-	Total	Debt Only
	Balances From Sch. D-1	Amount	Ratio	Cost	Weighted Cost	Weighted	Amount	Ratio	Cost	Weighted Cost	Weighted
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applic	able				Not Appli	cable	
12	Total							<u>.                                    </u>	_		
12									_		

\* Note: Calculations for utility adjusted interest:

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

Schedule of Interest in Tax Expense Calculation

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Florida Public Service Commission

Lake Gibson Estates	Schedule:	C-3
Docket No. 060368-WS	Page:	3 of 3
Test Year Ending: 12/31/07	Preparer:	Jack Schreyer
Historical [] Projected [X]		

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.

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line		2006	2007	2007	•	2006	2007	2007	Supporting
No.	Description	Adjusted	Adjustments	Adjusted		Adjusted	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt	7,055	1,373	8,428	Note*	42,809	1,162	43,971	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	(0)	0	Note*
4	Other Interest Expense	315	0	315		441	0	441	
5	Less: AFUDC	0	0	0		(1,054)	1,054	0	
6	ITC Interest Synchronization	0	0	0		Ŭ O	0	0	C-7
7	Total Used For Tax Calculation	7,370	1,373	8,743	-	42,196	2,216	44,412	-

	ulation of ITC Interest Synch Y for Option 2 Companies (s			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 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applic	able				Not Appli	cable	
12	Total								-		
13 14 15	Weighted Debt Cost (From								-		

\* Note: Calculations for utility adjusted interest:

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

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## Deferred Income Tax Expense

#### Florida Public Service Commission

Lake Gibson Estates	Schedule:	C-5
Docket No. 060368-WS	Page:	2 of 3
Test Year Ending 12/31/06 Historical [ ] Projected [ X ]	Preparer:	Jack Schreyer

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

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

Recap Schedules: C-1, C-2

# Deferred Income Tax Expense

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

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## Florida Public Service Commission

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

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

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

Recap Schedules: C-1, C-2

Investment Tax Credits - Analysis

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

Schedule:C-7Page:2 of 4Preparer:Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					8% ITC						10% ITC		
			Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	
Line		Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year	Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

1 **NONE** 

NONE

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# printed 11/17/2006 4:36 AM

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

# Florida Public Service Commission

Schedule: C-7 Page: 3 of 4 Preparer: Jack Schreyer

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

NONE

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# Investment Tax Credits - Section 46(f) Election

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

## Florida Public Service Commission

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

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

NONE

# Parent's Debt Information

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# Florida Public Service Commission

Lake Gibson Estates	Schedule:	C-8
Docket No. 060368-WS	Page:	1 of 1
Schedule Year Ended December 31 of:	Preparer:	Jack Schreyer
Historical 2005, Projected 2006 & 2007		

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**.

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

**Income Tax Returns** 

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

# Florida Public Service Commission

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

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

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

## **Miscellaneous Tax Information**

Florida Public Service Commission

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

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

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

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



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# Lake Gibson Estates CAPITAL SCHEDULES

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

Schedule of Requested Cost of Capital 13 Month Average balance Lake Gibson Estates Docket No. 060368-WS Test Year Ending: 12/31/05 Historical [X] Projected []

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# Florida Public Service Commission

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

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

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

Schedule of Requested Cost of Capital 13 Month Average balance Lake Gibson Estates Docket No. 060368-WS Test Year Ending: 12/31/06 Historical [] Projected [X]

## Florida Public Service Commission

Schedule:	D-1
Page:	2 of 3
Preparer:	Jack Schreyer

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

	(1)	(2)	(3)	(4)		(5)	(6)
		Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER					_	
1	Long-Term Debt	113,828	34.14%	6.00%	2.05%	6,830	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	170,742	51.21%	10.12%	5.18%	17,279	D-2
5	Customer Deposits	5,255	1.58%	6.00%	0.09%	315	D-2
6	Accumulated Deferred Income Taxes	43,602	13.08%	0.00%	0.00%	0	D-2
7	Total	333,426	100.00%	-	7.33%	24,424	-
SEW	ÆR						
8	Long-Term Debt	711,636	39.47%	6.00%	2.37%	42,698	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	1,067,454	59.20%	10.12%	5.99%	108.026	D-2
12	Customer Deposits	7,356	0.41%	6.00%	0.02%	441	D-2
13	Accumulated Deferred Income Taxes	16,539	0.92%	0.00%	0.00%	0	D-2
14	Total	1,802,985	100.00%	-	8.38%	151,166	-

Schedule of Requested Cost of Capital 13 Month Average balance Lake Gibson Estates Docket No. 060368-WS Test Year Ending: 12/31/07 Historical [ ] Projected [ X ]

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### Florida Public Service Commission

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

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

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

## Reconciliation of Capital Structure to Requested Rate Base 13 Month Average Balance Lake Gibson Estates Docket No. 060368-WS Test Year Ending: 12/31/05 Historical [X] Projected []

## Florida Public Service Commission

Schedule:	D-2
Page:	1 of 3
Preparer:	Jack Schreyer

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

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

\* List corresponding adjustments to rate base below:

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

Recap Schedules: D-1

## Florida Public Service Commission

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

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

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

• List corresponding adjustments to rate base below:

Recap Schedules: D-1

## Reconciliation of Capital Structure to Requested Rate Base 13 Month Average Balance Lake Gibson Estates Docket No. 060368-WS Test Year Ending: 12/31/07 Historical [] Projected [X]

## Florida Public Service Commission

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

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

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

\* List corresponding adjustments to rate base below:

Recap Schedules: D-1

#### Preferred Stock Outstanding

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

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

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

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

Contraction Contraction

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There is no Preferred Stock for this subsidiary nor its parent

## Cost of Short-Term Debt

# Florida Public Service Commission

Lake Gibson Estates	Schedule:	D-4
Docket No. 060368-WS	Page:	1 of 1
Schedule Year Ended December 31 of:	Preparer:	Jack Schreyer
Historical 2005, Projected 2006 & 2007		
Utility [X] or Parent [X]		

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

	(1)	(2)	(3)	(4)	(5)
	Total			Effective	
Line	Interest	Maturity	Average Amt	Cost	Supporting
No. Lender	Expense	Date	Outstanding	Rate	Schedule(s)

1	There is no Short Term Debt for	this subsidiary nor its	parent
2			
3			
4			
5			
6			
7			
8	Total	0	0.00%

#### Cost of Long-Term Debt

Florida Public Service Commission

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

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

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

1

All Long Term Debt is issued and held by the parent

#### Cost of Long-Term Debt

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

#### Florida Public Service Commission

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

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

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

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

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

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#### Florida Public Service Commission

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

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

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All Long Term Debt is issued and held by the parent

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

Lake Gibson Estates Docket No. 060368-WS Test Year Ending: Historical 2005, Projected 2006 & 2007 Utility [] or Parent [X]

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

#### Florida Public Service Commission

Schedule:	D-6
Page:	2 of 2
Preparer:	Jack Schreyer

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

1

The parent does not have any Variable Rate Long term debt

# Schedule of Customer Deposits

# Florida Public Service Commission

Lake Gibson Estates	Schedule:	D-7
Docket No. 060368-WS	Page:	1 of 1
Test Year Ending: 12/31/05	Preparer:	Jack Schreyer

Utility [X] or Parent []

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

	(1)	(2)	(3)	(4)	
					Ending
Line		Beginning	Deposits	Deposits	Balance
No.	Month & Year	Balance	Received	Refunded	(2+3+4)
1	Jan-05	12,629	405	(895)	12,139
2	Feb-05	12,029	715	(465)	12,139
3	Mar-05	12,139	435	(395)	12,389
4	Apr-05	12,303	560	(235)	12,429
5	May-05	12,754	345	(330)	12,769
6	Jun-05	12,769	435	(460)	12,744
7	Jul-05	12,744	370	(530)	12,584
8	Aug-05	12,584	905	(445)	13,044
9	Sep-05	13,044	392	(680)	12,756
10	Oct-05	12,756	801	(930)	12,627
11	Nov-05	12,627	721	(513)	12,835
12	Dec-05	12,835	190	(761)	12,264
13	Average				12,611
14		Wat	er Allocated at	42%	5,255
15		Sew	er Allocated at	58%	7,356



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# Lake Gibson Estates RATES SCHEDULES

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

135

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**Rate Schedule - Sewer** 

# Lake Gibson Estates

Docket No. 060368-WS Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007 Water [ ] or Sewer [ X ]

# Florida Public Service Commission

Schedule:	E-1s
Page:	1 of 1
Preparer:	Jack Schreyer

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

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

#### Revenue Schedule at Present and Proposed Rates

#### Florida Public Service Commission

Lake Gibson Estates	Schedule:	E-2w
Docket No. 060368-WS	Page:	1 of 3
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007	Preparer:	Jack Schreyer

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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 –	(1)	(2) Number	(3) Consumption	(4) Test Year	(5) Test Year	(6) Present	(7) Total Revenue	(8) Conservation	(9) Proposed	(10) Revenue a
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue	Rates	Present Rates	Gallons	Rate	Proposed
1	Residential									
	5/8" X 3/4 <b>"</b>	9,644	61,733	Split Yr	65,264	7.05	67,990	NA	13.63	131,448
3	3/4"	0	0	Split Yr	0	-	0	NA	20.44	0
4	1"	36	425	Split Yr	244	7.05	254	NA	34.07	1,227
5	1-1/2"	0	0	Split Yr	0	-	0	NA	68.15	0
6	2"	0	0	Split Yr	0	-	0	NA	109.04	0
7	3"	0	0	Split Yr	0	-	0	NA	218.07	0
8	4"	0	0	Split Yr	0	-	0	NA	340.74	a
	Gallonage	*****								
10	Block 1		62,158	Split Yr	60,616	1.02	63,401	41,253	1.93	79,618
11	Block 2	-		Split Yr	0	-	0	20,905	2.42	50,590
12	Block 3	-		Split Yr	0	-	0	0	-	Ć
	Total Residential	9,680	62,158	•	126,123		131,645	62,158		262,883
	Average Bill				13.03		13.60			27.1
	-									
	Commerical			De la Ma	500	7.05	500		10.00	
	5/8" X 3/4"	84	454	Split Yr	568	7.05	592	NA	13.63	1,145
	3/4"	0	0	Split Yr	0	-	0	NA	20.44	1 00
	1"	36	868	Split Yr	244	7.05	254	NA	34.07	1,22
	1-1/2"	12	69	Split Yr	81	7.05	85	NA	68.15	81
	2"	12	1,813	Split Yr	81	7.05	85	NA	109.04	1,30
	3"	0	0	Split Yr	0	-	0	NA	218.07	
	4"	0	0	Split Yr	0	-	0	NA	340.74	(
23										
24	Gallonage	-	3,204	Split Yr	3,126	1.02	3,268	0	1.93	6,18
25										
26										
27	Total Commercial	144	3,204		4,101		4,283	0		10,68
28	Average Bill	<u> </u>			28.48		29.75			74.1
	Multi-Family	_					_			
	5/8" X 3/4"	0	0	Split Yr	0	-	0	NA	13.63	(
	3/4"	0	0	Split Yr	0	-	0	NA	20.44	(
	1"	0	0	Split Yr	0	-	0	NA	34.07	(
	1-1/2"	0	0	Split Yr	0	-	0	NA	68.15	1
34	2"	0	0	Split Yr	0	-	0	NA	109.04	
35	3"	0	. 0	Split Yr	0	-	0	NA	218.07	
36	4 <b>"</b>	0	0	Split Yr	0	-	0	NA	340.74	
37										
38	Gallonage	-	0	Split Yr	0	-	0	0	1.93	
39										
40										
41	Total Multi- Family	0	0		0		0	0		
	Average Bill				-		-	<u></u>		-
	Fire Protection	•		<b>0</b> 10 10	-					
	2"	0	NA	Split Yr	0	-	0	NA	27.26	
	3"	0	NA	Split Yr	0	-	0	NA	54.52	
	4"	0	NA	Split Yr	0	-	0	NA	85.19	
47		0	NA	Split Yr	0	-	0	NA	170.37	
	8"	0	NA	Split Yr	0	-	0	NA	272.59	
	10"	0	NA	Split Yr	0	-	0	NA	391.85	
50										
51										
52										
53	Total Fire Protection	0	0		0		0	0		
	Average Bill									-
	4. (C)						<u> </u>			<u></u>
55	Subtotal				130,224		135,928			273,56
56	Unbilled Revenues				0		0			
57	Guaranteed Revenues				0		0			-
	Misc. Service Charge				3,365		3,365			5,13
59	Total Revenue				133,589		139,293			278,70
	Booked Revenue				135,771					
	Difference				(2,182) =	-1.6%				
62										

63

**Revenue Schedule at Present and Proposed Rates** 

Lake Gibson Estates

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

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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.

Ine         Number         Usage         Test Year         Test Year         Test Year         Retes         Revenue           1         Residential         10.000 gal.         Rates         Revenue         Revenue           2         5/8" X 3/4"         2,810         12,557         26.73         75,111           3         3/4"         0         0         -         00           4         1"         0         0         -         00           5         1-1/2"         0         0         -         00           6         2"         0         0         -         00           6         2"         0         0         -         00           6         2"         0         0         -         00           73         0         0         -         00         -         00           9         Gallonage cap         0         0         -         00         -         00         -         00         -         00         -         00         -         00         -         00         -         00         -         00         -         00         -         00						(5)
No.         Class/Meter Size         Bills         in 1,000 gal.         Rates         Revenue           1         Residential         2,810         12,557         26.73         75,111           3 3/4"         0         0         -         00           4         1"         0         0         -         00           5         1.1/2"         0         0         -         00           6         2"         0         0         -         00           5         1.1/2"         0         0         -         00           6         2"         0         0         -         00           73         0         0         -         00         -         00           9         Gallonage cap         -         12,557         -         0         0           11         Usage Above Cap         -         126.73         26.73         241           14         Average Bill         -         0         -         0         0           12         1.12"         9         5.7         26.73         241         26.73         241           20         2"         9		(1)	(2)	(3)	(4) T + ) (	(5) Taat Vaar
1       Residential       2,810       12,557       26,73       75,111         3/4"       0       0       -       0       0         4       1"       0       0       -       0         4       1"       0       0       -       0         4       1"       0       0       -       0         4       1"       0       0       -       0         5       1.1/2"       0       0       -       0         6       2"       0       0       -       0         9       Gallonage cap       -       12,557       -       0         10       Capped Usage       -       12,557       -       0         11       Usage Above Cap       -       -       0       -       0         11       Usage Above Cap       -       12,557       -       0       -       0         13       Total Residential       2,810       12,557       26,73       241       26,73       241         20       2"       9       1,366       26,73       241       26,73       24         21       3"				•		
$\begin{array}{cccccccccccccccccccccccccccccccccccc$			Bills	in 1,000 gai.	Rates	Revenue
3 $3/4"$ 0       0       -       0         4       1"       0       0       -       0         4       1"       0       0       -       0         5       1-1/2"       0       0       -       0         6       2"       0       0       -       0         6       2"       0       0       -       0         7       3"       0       0       -       0         9       Gallonage cap       -       12,557       -       0         10       Capped Usage       -       12,557       -       0         11       Usage Above Cap       -       -       0       -       0         12       Total Residential       2,810       12,557       -       0       0         13       Total Residential       2,810       12,557       -       0       0       -       0				10.557	00.70	75 444
4       1"       0       0       -       0         5       1-1/2"       0       0       -       0         6       2"       0       0       -       0         7       3"       0       0       -       0         9       Gallonage cap       0       0       -       0         10       Capped Usage       -       12.557       -       0         11       Usage Above Cap       -       -       0       -       0         12       -       -       -       0       -       0       -       0         12       -       -       -       0       -       -       0       -       0       -       0       -       0       0       -       0       0       -       0       0       -       0       0       1       1       26.73       241       0       0       -       0       0       -       0       0       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1       1						
5       1-1/2"       0       0       -       0         6       2"       0       0       -       0         7       3"       0       0       -       0         9       Gallonage cap       0       0       -       0         10       Capped Usage       -       12,557       -       0         11       Usage Above Cap       -       -       0       -       0         12       Total Residential       2,810       12,557       -       0       0         12       -       -       0       0       -       0       0         14       Average Bill       -       0       0       -       0       0         15       Commerical       1       -       0       0       -       0       0         16       5/8" X 3/4"       0       0       -       0       0       -       0       0         12       2"       9       1,366       26.73       24       24       -       0       0       -       0       0       0       0       0       0       0       0       0 <td< td=""><td>3</td><td></td><td></td><td></td><td>-</td><td></td></td<>	3				-	
6 $2^n$ 0       0       -       0         7 $3^n$ 0       0       -       0         8 $4^n$ 0       0       -       0         9       Gallonage cap       -       12,557       -       0         11       Usage Above Cap       -       -       0       -       0         12       -       -       -       0       0       -       0         13       Total Residential       2.810       12,557       -       0       -         14       Average Bill       -       0       0       -       0       0         15       Commerical       -       0       0       -       0       0         18       "       0       0       -       0       -       0       0         13       1-1/2"       9       1,366       26.73       241       24"       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       0       0       0       0       0       0	4	1"	0		-	0
6 $2^n$ 0       0       -       0         7 $3^n$ 0       0       -       0         9       Gallonage cap       -       0       0       -       0         9       Gallonage cap       -       12,557       -       0       0         11       Usage Above Cap       -       12,557       -       0       0       -       0         12       13       Total Residential       2,810       12,557       .       .       75,111         14       Average Bill       -       0       0       -       0       0         15       Commerical       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       1       12       26.73       2411       3       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -	5	1-1/2"	0	0	-	0
7       3"       0       0       -       0         8       4"       0       0       -       0         9       Gallonage cap       0       0       -       0         10       Capped Usage       -       12,557       -       0         11       Usage Above Cap       -       -       0       -         12       -       -       -       -       0       -         14       Average Bill       2,810       12,557       .       75,111         14       Average Bill       28,10       0       -       0       0         15       Commerical       1       -       0       -       0       0         18       1"       0       0       -       0       0       -       0       0         13       1.1/2"       9       57       26.73       241       24"       0       0       -       0       0         24       Gallonage       -       1,423       -       0       0       -       0       0       0       0       0       0       0       0       0       0       0		2"	0	0	-	0
8       4"       0       0       -       0         9       Gallonage cap       12,557       -       0         10       Capped Usage       -       12,557       -       0         11       Usage Above Cap       -       -       0       0       -       0         11       Average Bill       2.810       12,557       .       .       75,111         14       Average Bill       0       0       -       0       0         15       Commerical       1       .       .       0       0       -       0         16       5/8" X 3/4"       0       0       -       .       0       0       .       0       0       .       0       0       .       0       0       .       0       0       .       0       0       .       0       0       .       0       0       .       0       0       .       0       0       .       0       0       .       0       0       .       0       0       .       0       0       .       0       0       .       0       0       .       0       0       1 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>0</td>					-	0
9       Gallonage cap       12,557       -       0         10       Capped Usage       -       12,557       -       0         11       Usage Above Cap       -       12,557       -       0         13       Total Residential $2,810$ 12,557       .       .       .         14       Average Bill       .					_	0
10       Capped Usage       -       12,557       -       0         11       Usage Above Cap       -       -       -       0         12       Total Residential       2,810       12,557       .       .       75,111         14       Average Bill       2.810       12,557       .       .       0       .       .       .       0       .       .       0       .       .       0       .       .       0       .       .       0       .       .       0       .       .       0       .       .       . </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Usage Above Cap       .         13       Total Residential $2,810$ $12,557$ $75,111$ 14       Average Bill $26,7$ $26,7$ 15       Commerical $0$ $0$ $ 00$ 16 $5/8^{or} \times 3/4^{or}$ $0$ $0$ $ 00$ 17 $3/4^{or}$ $0$ $0$ $ 00$ 18       1" $0$ $0$ $ 00$ 18       1" $0$ $0$ $ 00$ 13       Total Residential $18/2$ $9$ $57$ $26,73$ $241$ $20^{or}$ $9$ $1,366$ $26,73$ $241$ $0$ $0$ $ 00^{or}$ $00^{or}$				10 557		0
12       Total Residential $2,810$ $12,557$ $75,111$ 14       Average Bill $2,810$ $12,557$ $75,111$ 14       Average Bill $26,7$ $26,7$ 15       Commerical       0       0       -         16 $5/8^{or} \times 3/4^{or}$ 0       0       -       0         17 $3/4^{or}$ 0       0       -       0       0         18       1"       0       0       -       0       0       -       0         20       2"       9       1,366       26,73       241       241       22       4"       0       0       -       0       0       -       0       0       24       24       6allonage       -       1,423       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       1       0       0       1       0       0       1       0       0       1       0       0       0       0       0       0       0	-			12,007	-	0
13       Total Residential $2,810$ $12,557$ $75,111$ 14       Average Bill $2.610$ $12,557$ $75,111$ 14       Average Bill $2.67$ $26.7$ 15       Commerical $0$ $0$ $ 00$ 17 $3/4"$ $0$ $0$ $ 00$ 18 $1"$ $0$ $0$ $ 00$ 19 $1-1/2"$ $9$ $57$ $26.73$ $241$ $20''$ $9$ $1,366$ $26.73$ $241$ $21''$ $0$ $0$ $ 00$ $22$ $4"$ $0$ $0$ $ 00$ $24$ Gallonage $ 1,423$ $ 00$ $25$ Total Commercial $18$ $1,423$ $ 00$ $29$ $3/4"$ $0$ $0$ $ 00$ $ 00$ $21$ $1.1/2"$ $0$ $0$ $ 00$ $ 00$ $ 00$		Usage Above Cap	-			
14       Average Bill $26.7$ 15       Commerical       1         16       5/8" X 3/4"       0       0       -       0         17       3/4"       0       0       -       0       0         18       1"       0       0       -       0       0         19       1-1/2"       9       57       26.73       241         20       2"       9       1,366       26.73       241         21       3"       0       0       -       0         22       4"       0       0       -       0         23       -       1,423       -       0       0         24       Gallonage       -       1,423       -       0         25       Total Commercial       18       1,423       481       26.73       0         26       Average Bill       26.73       0       -       0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
15       Commerical         16 $5/8" \times 3/4"$ 0       0       -       0         17 $3/4"$ 0       0       -       0         18       1"       0       0       -       0         19 $1-1/2"$ 9       57       26.73       241         20       2"       9       1,366       26.73       241         21       3"       0       0       -       0         22       4"       0       0       -       0         24       Gallonage       -       1,423       -       0         25       Total Commercial       18       1,423       481       26.73       0         25       Total Commercial       18       1,423       481       26.73       0         26       5/8" X/4"       0       0       -       0       0       -       0         29       3/4"       0       0       -       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0	13	Total Residential	2,810	12,557		75,111
16 $5/8" \times 3/4"$ 0       0       -       0         17 $3/4"$ 0       0       -       0         18       1"       0       0       -       0         19       1-1/2"       9       57       26.73       241         20       2"       9       1,366       26.73       241         21       3"       0       0       -       0         23       -       1,423       -       0       0         24       Gallonage       -       1,423       -       0         25       Total Commercial       18       1,423       -       0         25       Total Commercial       18       1,423       -       0         26       Average Bill       -       0       -       0       0         27       Multi-Family       0       0       -       0       0       -       0         27       0       0       -       0       0       -       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0 <td>14</td> <td>Average Bill</td> <td></td> <td></td> <td></td> <td>26.73</td>	14	Average Bill				26.73
16 $5/8" \times 3/4"$ 0       0       -       0         17 $3/4"$ 0       0       -       0         18       1"       0       0       -       0         19       1-1/2"       9       57       26.73       241         20       2"       9       1,366       26.73       241         21       3"       0       0       -       0         23       -       1,423       -       0       0         24       Gallonage       -       1,423       -       0         25       Total Commercial       18       1,423       -       0         25       Total Commercial       18       1,423       -       0         26       Average Bill       -       0       -       0       0         27       Multi-Family       0       0       -       0       0       -       0         27       0       0       -       0       0       -       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0 <td></td> <td>Ū.</td> <td></td> <td></td> <td></td> <td></td>		Ū.				
16 $5/8" \times 3/4"$ 0       0       -       0         17 $3/4"$ 0       0       -       0         18       1"       0       0       -       0         19       1-1/2"       9       57       26.73       241         20       2"       9       1,366       26.73       241         21       3"       0       0       -       0         23       -       1,423       -       0       0         24       Gallonage       -       1,423       -       0         25       Total Commercial       18       1,423       -       0         25       Total Commercial       18       1,423       -       0         26       Average Bill       -       0       -       0       0         27       Multi-Family       0       0       -       0       0       -       0         27       0       0       -       0       0       -       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0 <td>15</td> <td>Commerical</td> <td></td> <td></td> <td></td> <td></td>	15	Commerical				
17 $3/4"$ 0       0       -       0         18       1"       0       0       -       0         19       1-1/2"       9       57       26.73       241         20       2"       9       1,366       26.73       241         13"       0       0       -       0       0         24       Gallonage       -       1423       -       0         25       Total Commercial       18       1,423       -       0         25       Total Commercial       18       1,423       -       0         26       Average Bill       26.73       0       -       0         27       Multi-Family       2       2       -       0       -       0         27       Multi-Family       0       0       -       0       0       -       0       0       -       0       0       -       0			n	Ω	_	0
18       1"       0       0       -       0         19       1.1/2"       9       57       26.73       241         20       2"       9       1,366       26.73       241         21       3"       0       0       -       0       0         22       4"       0       0       -       0       0         23       24       Gallonage       -       1,423       -       0         24       Gallonage       -       1,423       -       0       0         25       Total Commercial       18       1,423       -       0       0         26       Average Bill       26.73       0       -       0       0       -       0         27       Multi-Family       0       0       -       0       0       -       0<					-	
19 $1-1/2"$ 9       57 $26.73$ $241$ 20       2"       9 $1,366$ $26.73$ $241$ 21       3"       0       0       -       0         22       4"       0       0       -       0         23       24       Gallonage       -       1,423       -       0         24       Gallonage       -       1,423       -       0       0         25       Total Commercial       18       1,423       -       0       0         25       Total Commercial       18       1,423       -       0       0         26       Average Bill       -       0       0       -       0       0         28       5/8" X 3/4"       0       0       -       0       0       -       0       0       -       0       0       -       0				-	-	
20       2"       9       1,366       26.73       241         21       3"       0       0       -       0         23       -       0       0       -       0         24       Gallonage       -       1,423       -       0         25       Total Commercial       18       1,423       -       0         26       Average Bill       26.73       0       -       0         27       Multi-Family       -       0       0       -       0         28       5/8" X 3/4"       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -       0				-		-
21 $3''$ 0       0       -       0         22 $4''$ 0       0       -       0         23       -       1,423       -       0         24       Gallonage       -       1,423       -       0         25       Total Commercial       18       1,423       -       0         25       Total Commercial       18       1,423       -       0         26       Average Bill       26.73       0       -       0         28       5/8" X 3/4"       0       0       -       0         29       3/4"       0       0       -       0       0         29       3/4"       0       0       -       0       0         30       1"       0       0       -       0       0         31       1-1/2"       0       0       -       0       0         32       2"       0       0       -       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0       0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
22       4"       0       0       -       0         23       24       Gallonage       -       1,423       -       0         25       Total Commercial       18       1,423       -       0         25       Total Commercial       18       1,423       -       0         26       Average Bill       26.73       0       -       0         27       Multi-Family       2       -       0       -       0         29       3/4"       0       0       -       0       0       -       0         29       3/4"       0       0       -       0       0       -       0       0       -       0<	20			1,366	26.73	241
23       24       Gallonage       -       1,423       -       0         25       Total Commercial       18       1,423       481         26       Average Bill       26.73       0         27       Multi-Family       26.73       0         29       3/4"       0       0       -       0         29       3/4"       0       0       -       0         30       1"       0       0       -       0         30       1"       0       0       -       0         32       2"       0       0       -       0         33       3"       0       0       -       0         34       4"       0       0       -       0         35       6       Gallonage       -       0       -       0         36       Gallonage       -       0       -       0       -       0         37       Total Multi- Family       0       0       -       0       -       0         37       Total Multi- Family       0       0       -       0       -       0       0       -	21	3"	0	0	-	0
24       Gallonage       -       1,423       -       0         25       Total Commercial       18       1,423       481         26       Average Bill       26.73       0         27       Multi-Family       26.73       0         28       5/8" X 3/4"       0       0       -       0         29       3/4"       0       0       -       0       0         30       1"       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -       0       0       -       0       <	22	4"	0	0	-	0
24       Gallonage       -       1,423       -       0         25       Total Commercial       18       1,423       481         26       Average Bill       26.73       0         27       Multi-Family       26.73       0         28       5/8" X 3/4"       0       0       -       0         29       3/4"       0       0       -       0       0         30       1"       0       0       -       0       0       -       0         30       1"       0       0       -       0       0       -       0       0       -       0       0       -       0	23					
26       Average Bill       26.7         27       Multi-Family       0       0       26.73       0         28       5/8" X 3/4"       0       0       2	24	Gallonage	-	1,423	-	0
26       Average Bill       26.7         27       Multi-Family       0       0       26.73       0         28       5/8" X 3/4"       0       0       2						
26       Average Bill       26.7         27       Multi-Family       0       0       26.73       0         28       5/8" X 3/4"       0       0       2	25	Total Commercial	18	1 423		481
27       Multi-Family       0       0       26.73       0         29 $3/4"$ 0       0       -       0         30       1"       0       0       -       0         30       1"       0       0       -       0         31       1-1/2"       0       0       -       0         32       2"       0       0       -       0         33       3"       0       0       -       0         34       4"       0       0       -       0         35       36       Gallonage       -       0       -       0         36       Gallonage       -       0       -       0       -       0         37       Total Multi- Family       0       0       -       0       -       0         38       Average Bill       -       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -						
28       5/8" X 3/4"       0       0       26.73       0         29       3/4"       0       0       -       0         30       1"       0       0       -       0         31       1-1/2"       0       0       -       0         32       2"       0       0       -       0         33       3"       0       0       -       0         34       4"       0       0       -       0         35       -       0       -       0       -         36       Gallonage       -       0       -       0         37       Total Multi- Family       0       0       -       0         36       Gallonage       -       0       -       0         37       Total Multi- Family       0       0       -       0         38       Average Bill       -       -       0       -       0         39       Flat Rate       0       NA       -       0       -       0         41       Sprinkler Heads       0       NA       -       0       0       0 <t< td=""><td>20</td><td>Average bill</td><td></td><td></td><td></td><td>20.7</td></t<>	20	Average bill				20.7
28       5/8" X 3/4"       0       0       26.73       0         29       3/4"       0       0       -       0         30       1"       0       0       -       0         31       1-1/2"       0       0       -       0         32       2"       0       0       -       0         33       3"       0       0       -       0         34       4"       0       0       -       0         35       -       0       -       0       -         36       Gallonage       -       0       -       0         37       Total Multi- Family       0       0       -       0         36       Gallonage       -       0       -       0         37       Total Multi- Family       0       0       -       0         38       Average Bill       -       -       0       -       0         39       Flat Rate       0       NA       -       0       -       0         41       Sprinkler Heads       0       NA       -       0       0       0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
29       3/4"       0       0       -       0         30       1"       0       0       -       0         31       1-1/2"       0       0       -       0         32       2"       0       0       -       0         33       3"       0       0       -       0         34       4"       0       0       -       0         35       36       Gallonage       -       0       -       0         36       Gallonage       -       0       -       0       -       0         37       Total Multi- Family       0       0       -       0       -       0         37       Total Multi- Family       0       0       -       0       -       0         38       Average Bill       -       -       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       0       -       0       0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
30       1"       0       0       -       0         31       1-1/2"       0       0       -       0         32       2"       0       0       -       0         33       3"       0       0       -       0         34       4"       0       0       -       0         35       -       0       -       0       -         36       Gallonage       -       0       -       0         37       Total Multi- Family       0       0       -       0         38       Average Bill       -       -       0       -       0         39       Flat Rate       -       -       0       -       0       -       0         39       Flat Rate       0       NA       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -					26.73	0
31       1-1/2"       0       0       -       0         32       2"       0       0       -       0         33       3"       0       0       -       0         34       4"       0       0       -       0         35       36       Gallonage       -       0       -       0         36       Gallonage       -       0       -       0       -       0         37       Total Multi- Family       0       0       -       0       -       0         37       Total Multi- Family       0       0       -       0       -       0         38       Average Bill       -       -       0       -       0       -       0         39       Flat Rate       0       NA       -       0       -       -       0         40       Res. Wastewater Only       9       NA       26.73       24'       24'         41       Sprinkler Heads       0       NA       -       0       0       -       0         42       Reuse       0       NA       -       0       0       -	29	3/4"	0	0	-	0
32       2"       0       0       -       0         33       3"       0       0       -       0         34       4"       0       0       -       0         35       36       Gallonage       -       0       -       0         36       Gallonage       -       0       -       0       -       0         37       Total Multi- Family       0       0       -       0       -       0         37       Total Multi- Family       0       0       0       -       0       0         38       Average Bill       -       -       -       0       -       0       0         39       Flat Rate       -       0       NA       -       0       -       0       -       0	30	1"	0	0	-	0
32       2"       0       0       -       0         33       3"       0       0       -       0         34       4"       0       0       -       0         35       36       Gallonage       -       0       -       0         36       Gallonage       -       0       -       0       -       0         37       Total Multi- Family       0       0       -       0       -       0         37       Total Multi- Family       0       0       0       -       0       0         38       Average Bill       -       -       -       0       -       0       0         39       Flat Rate       -       0       NA       -       0       -       0       -       0	31	1-1/2"	0	0		C
33       3"       0       0       -       0         34       4"       0       0       -       0         35       36       Gallonage       -       0       -       0         36       Gallonage       -       0       -       0       0         37       Total Multi- Family       0       0       -       0       0         37       Total Multi- Family       0       0       -       0       0         38       Average Bill       -       -       0       -       0       0         39       Flat Rate       -       -       -       0       -       0       0         39       Flat Rate       0       NA       -       0       -       0       0         39       Flat Rate       0       NA       -       0					-	0
34       4"       0       0       -       0         35       36       Gallonage       -       0       -       0         36       Gallonage       -       0       -       0       -       0         37       Total Multi- Family       0       0       0       -       0       0         37       Total Multi- Family       0       0       0       -       0       0         38       Average Bill       -       -       -       0       -       0       -       0					-	ŭ
35       36       Gallonage       -       0       -       0         37       Total Multi- Family       0       0       0       0       0         37       Total Multi- Family       0       0       0       0       0       0         38       Average Bill       -       -       0       -       0				-	-	
36       Gallonage       -       0       -       0         37       Total Multi- Family       0       0       0       0         38       Average Bill       -       -       0       -       0         39       Flat Rate       -       -       0       -       0       -       0         40       Res. Wastewater Only       9       NA       26.73       24'       24'         41       Sprinkler Heads       0       NA       -       0       0         42       Reuse       0       NA       -       0       0         43       Total Flat Rate - Other       -       -       24'		7	U	U	-	U
37       Total Multi- Family       0       0       0         38       Average Bill       -       -       0         39       Flat Rate       -       -       -         40       Res. Wastewater Only       9       NA       26.73       24*         41       Sprinkler Heads       0       NA       -       0         42       Reuse       0       NA       -       0         43       Total Flat Rate - Other       24*		Collegan		^		
38     Average Bill       39     Flat Rate       40     Res. Wastewater Only       41     Sprinkler Heads       0     NA       42     Reuse       0     NA       43     Total Flat Rate - Other	30	Gallonage	-	U	-	Ĺ
38     Average Bill       39     Flat Rate       40     Res. Wastewater Only       41     Sprinkler Heads       0     NA       42     Reuse       0     NA       43     Total Flat Rate - Other			_			
39         Flat Rate           40         Res. Wastewater Only         9         NA         26.73         24'           41         Sprinkler Heads         0         NA         -         0'           42         Reuse         0         NA         -         0'           43         Total Flat Rate - Other         24'         -         24'	37	Total Multi- Family	0	0		0
40       Res. Wastewater Only       9       NA       26.73       24         41       Sprinkler Heads       0       NA       -       0         42       Reuse       0       NA       -       0         43       Total Flat Rate - Other       -       -       0	38	Average Bill		· · · · · · · · · · · · · · · · · · ·		-
40       Res. Wastewater Only       9       NA       26.73       24         41       Sprinkler Heads       0       NA       -       0         42       Reuse       0       NA       -       0         43       Total Flat Rate - Other       -       -       0	30	Flat Rate				
41     Sprinkler Heads     0     NA     -     0       42     Reuse     0     NA     -     0       43     Total Flat Rate - Other     24			0	NIA	26 72	244
42 Reuse 0 NA 43 Total Flat Rate - Other24						
43 Total Flat Rate - Other24					-	C
			0	NA	-	
44 Subtotal75,833	43	Iotal Flat Rate - Other				241
44 Subtotal75,833						
	44	Subtota	d.			75,833

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

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## Florida Public Service Commission

Lake Gibson Estates	Schedule:	E-3
Docket No. 060368-WS	Page:	1 of 1
Schedule Year End: 12/31/2005	Preparer:	Jack Schreyer

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

## WATER

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

SEWER

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

## **Public Fire Hydrants Schedule**

#### Florida Public Service Commission

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

1

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

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)	(2)	(3)	(4)
Line No.	Size	Туре	Quantity

Any fire hydrant information is detailed on enclosed system maps

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# Private Fire Protection Service

## Florida Public Service Commission

Lake Gibson Estates Docket No. 060368-WS Schedule Year End: 12/31/2005 Water [ X ] or Sewer [ ] Schedule: E-7 Page: 1 of 1 Preparer: Jack Schreyer

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

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

1 Any fire hydrant information is detailed on enclosed system maps

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Service Availability Charges Schedule

## Florida Public Service Commission

Lake Gibson Estates	Schedule:	E-10
Docket No. 060368-WS	Page:	1 of 1
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007	Preparer:	Jack Schreyer

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

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

## **Guaranteed Revenues Received**

## Florida Public Service Commission

Lake Gibson Estates	Schedule:	E-11
Docket No. 060368-WS	Page:	1 of 1
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007	Preparer:	Jack Schreyer

Water [ X ] or Sewer [ X ]

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

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

## Class A Utility Cost of Service Study

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

#### Florida Public Service Commission

Schedule: E-12 Page: 1 of 1 Preparer: Jack Schreyer

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by 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.

Líne		
No	···	

Not applicable; no industrial customers.

## Projected Test Year Revenue Calculation

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

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Florida Public Service Commission

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include	de a
calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.	
(consumption is in 1,000 collops)	

(consumption is in 1,000 gallons)												
	(1)	(2) Historical	(3)	(4) Proj. Test	(5) Historical	(6)	(7) Proj. Test	(8)	(9) Proj. Test	(10)	(11)	(12) Projected
Line No.	Class/Meter Size	Year 2005 Bills	Proj. Factor	Year 2006 Bills	Year 2005 Consump.	Proj. Factor	Year 2006 Consump.	Present Rates	Year 2006 Revenue	Conserv. Gallons	Proposed Rates	2006 Rev. Reg.
1	Residential											
2	5/8" X 3/4"	9,644	Note A	9,692	61,733	Note B	62,040	7.05	68,329		13.63	132,102
3	3/4" 1"	0 36		0 36	0 425		0 425	- 7.05	0 254		20.44	0
4 5	1-1/2"			36 0	425		425	7.05	∠54 0		34.07 68.15	1,227 0
6	2"	0		Ő	0		Ö	-	0		109.04	0
7	3"	0		Ō	Õ		Ō	-	õ		218.07	õ
8	4"	0		0	0		0	-	0		340.74	0
9	Gallonage											
10	Block 1	-		0	62,158		62,465	1.02	63,715	41,458	1.93	80,014
11	Block 2	•		0	0		0	-	. 0	21,007	2.42	50,838
12	Block 3 Total Residential	- 9,680	-	9,728	62,158	-	62,465	-	0	0	-	0
13 14	Total Residential	9,000		9,720	02,100		02,400		132,297	62,465		264,180
15	Commerical											
16	5/8" X 3/4"	84		84	454		454	7.05	592		13.63	1,145
17	3/4"	0		0	0		0	-	0		20.44	0
18	1"	36		36	868		868	7.05	254		34.07	1,227
	1-1/2"	12		12	69		69	7.05	85		68.15	818
20	2"	12		12	1,813		1,813	7.05	85		109.04	1,308
21 22	3" 4"	0 0		0 0	0		0	-	0		218.07 340.74	0 0
23	4	0		0	U		U	-	0		340.74	0
24	Gallonage	-		0	3,204		3,204	1.02	3,268	3,204	1.93	6,184
25	Total Commercial	144	-	144	0	-	3,204		4,283	3,204		10,681
26												
	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		13.63	0
29 30	3/4" 1"	0		0 0	0		0	-	0		20.44	0
	1-1/2"	0		0	0		0	-	0 0		34.07 68.15	0 0
32	2"	0		0	0		0	-	0		109.04	0
33	3"	Ő		Ō	0		Ő	-	õ		218.07	õ
34	4"	0		0	0		0	-	0		340.74	Û
35												
36	Gallonage		-	0	0	-	0	-	0	00	1.93	0
37 38	Total Multi-Family	0		0	0		0		0	0		0
39	Fire Protection											
40	2"	0		0				-	0		27.26	0
41	3"	0		0				-	0		54.52	Ō
42	4"	0		0				•	0		85.19	0
43	6" 0"	0		0				-	0		170.37	0
44	8" 10"	0		0				-	0		272.59	0
45 46	Per Hydrant	0 0		0.0				-	0		391.85	0
40	Total Fire Protection	0	-	0				-			-	0
48		0		0					0			U
49	Subtotals	9,824	-	9,872	62,158	-	65,669		136,580	65,669		274,861
50	Misc. Service Charge								3,365			5,139
51	Total Revenue								139,945			280,000
			Note A:	Reflects proj	ected custon	ner arowi	h for 2006					

Note A: Reflects projected customer growth for 2006 Note B: Projected Consumption is based on average 2005 residential use applied to growth



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# Lake Gibson Estates ENGINEERING SCHEDULES

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

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Margin Reserve Calculations - Water & Sewer

## Florida Public Service Commission

170

Lake Gibson Estates	Schedule:	F-8
Docket No. 060368-WS	Page:	1 of 1
Schedule Year Ended December 31 of:	Preparer:	John F. Guastella
Historical 2005, Projected 2007		

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).

	(1)	(2)	(3) (4) (5)			
Line		Average	Average			
<u>No.</u>	Year	Meters	ERCs	Trend	Increase	
WATER		·				
1	2001	799.5	851.5	853.7		
2	2002	805.5	848.3	849.4		
3	2003	813.0	849.3	845.2		
4	2004	816.5	845.0	841.0		
5	2005	810.5	832.0	836.8		
6	2006			832.5	-0.50%	
7	2007	,		828.3	-0.51%	
8	2008			824.1	-0.51%	
9	2009			819.9	-0.51%	
10	2010			815.6	-0.52%	5 yrs beyond 2005
11	2011		······································	811.4	-0.52%	
12	2012			807.2	-0.52%	5yrs beyond 2007
				(4.005)		
			X Coefficient(s)	(4.225)		
SEWER						
13	2001	290.5	294.5	301.1		
14	2002	307.5	315.0	309.3		
15	2003	311.0	322.0	317.6		
16	2004	314.5	326.3	325.8		
17	2005	317.5	330.0	334.0		
18	2006			342.2	2.46%	
19	2007			350.5	2.40%	
20	2008			358.7	2.35%	
21	2009			366.9	2.29%	
22	2010			375.1	2.24%	5 yrs beyond 2005
23	2011		······································	383.4	2.19%	
24	2012			391.6	2.15%	5yrs beyond 2007

X Coefficient(s)

8.225

## Equivalent Residential Connections - Water

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

14.1

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

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

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

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

0.61%

## Equivalent Residential Connections - Sewer

Florida Public Service Commission

Lake Gibson Estates	Schedule:	F-10
Docket No. 060368-WS	Page:	1 of 1
Test Year End: 12/31/2005	Preparer:	John F. Guastella

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

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

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

4.52%

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# Lake Gibson Estates INTERIM RATE SCHEDULES

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

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## Schedule of Rate Base - Interim Rates

# Florida Public Service Commission

Lake Gibson Estates	Schedule:	G-2
Docket No. 060368-WS	Page:	1 of 1
Test Year End: 12/31/2005	Preparer:	Jack Schreyer
Historical [ X ] Projected [ ]		

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

	(1)	(2)	(3)	(4)	(5)
	. ,	Adjusted	Adjustments	Interim	
Line		Balance	Last	Rate	Supporting
No.	Description	12/31/2005	Rate Case	Base	Schedule(s)
WAT	ER				
1	Utility Plant in Service	631,736	0	631,736	A-1
2	Utility Land & Land Rights	27,521	0	27,521	A-1
3	Less: Non-Used & Useful Plant	0	0	0	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(228,958)	0	(228,958)	A-1
6	Less: CIAC	(224,598)	0	(224,598)	A-1
7	Accumulated Amortization of CIAC	74,736	0	74,736	A-1
8	Acquisition Adjustments	0	0	0	A-1
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-1
10	Less: Advances For Construction	0	0	0	A-1
11	Working Capital Allowance	41,319	0	41,319	A-1
12	Total Rate Base	321,755	0	321,755	
SEW	150				
13	Utility Plant in Service	2,431,842	0	2,431,842	A-2
14	Utility Land & Land Rights	13,256	0	13,256	A-2
15	Less: Non-Used & Useful Plant	0	0	0	A-2
16	Construction Work in Progress	0	0	0	A-2
17	Less: Accumulated Depreciation	(432,863)	) 0	(432,863)	A-2
18	Less: CIAC	(250,697)		(250,697)	A-2
19	Accumulated Amortization of CIAC	76,049	Ó	76,049	A-2
20	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-2
21	Less: Advances For Construction	0	0	0	A-2
22	Working Capital Allowance	15,673	0	15,673	A-2
23	Total Rate Base	1,853,260	0	1,853,260	

## Schedule of Adjustments to Rate Base - Interim

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

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

Line

No.

NONE

#### Florida Public Service Commission

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

#### Schedule of Water Net Operating Income - Interim

#### Florida Public Service Commission

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

Water [X] Sewer [X]

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

	(1)	(2)	(3)	(4)	(5)	(6) Requested	(7)
Line		Utility Adjusted	Litility Interim	Adjusted Interim	Interim	Requested Interim	Supporting
	Description	Test Year	Adjustments	Test Year	Increase	Revenues	Schedules
Wate			ridjuotinioritio				
1	Water Sales Revenues	130,224	0	130,224	106,525	236,749	B-4
2	Other Revenues	3,365	0	3,365	0	3,365	B-4
3	OPERATING REVENUES	133,589	0	133,589	106,525	240,114	
4	Operation & Maintenance	169,592	0	169,592	1,573	171,166	B-5
5	Depreciation, net of CIAC Amort.	12,241	0	12,241		12,241	B-13
6	Amortization	0	0	0		0	
7	Taxes Other Than Income	19,525	0	19,525	4,790	24,315	B-15
8	Provision for Income Taxes	(24,621)	0	(24,621)	34,368	9,748	C-1
9	OPERATING EXPENSES	176,737	0	176,737	40,732	217,469	
10	NET OPERATING INCOME	(43,148)	0	(43,148)	65,793	22,645	
11	RATE BASE	321,755	0	321,755		321,755	A-1
12	RATE OF RETURN	-13.41%				7.04%	
Sew	er						
13	Sewer Sales Revenues	100,592	0	100,592	436,732	537,324	B-4
14	Other Revenues	0	0	0	0	0	В-4
15	OPERATING REVENUES	100,592	0	100,592	436,732	537,324	
16	Operation & Maintenance	166,338	0	166,338	6,450	172,788	B-6
17	Depreciation, net of CIAC Amort.	95,924	0	95,924		95,924	B-14
18	Amortization	0	0	0		0	
19	Taxes Other Than Income	41,197	0	41,197	19,640	60,837	B-15
20	Provision for Income Taxes	(75,361)	0	(75,361)	138,366	63,005	C-1
21	OPERATING EXPENSES	228,098	0	228,098	164,455	392,554	
22	NET OPERATING INCOME	(127,506)	0	(127,506)	272,276	144,770	
23	RATE BASE	1,853,260	0	1,853,260		1,853,260	A-2
24	RATE OF RETURN	-6.88%				7.81%	

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Schedule of Adjustments to Operating Income - Interim

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

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## Florida Public Service Commission

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

Line	(1)		(2) Interim	(3) Interim
No.	Description		Water	Sewer
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS -	2007		· · ·
1	NET OPERATING REVENUE			
2	Required Revenue Adjustment		106,525	436,732
3		-		
4	TAXES OTHER THAN INCOME TAX			
5	RAF on Revenue Adjustment @ 4	.50%	4,794	19,653
6		_		
7	INCOME TAX ADJUSTMENT			
8	Rate Year Revenue at Present Rates		133,589	100,592
9	Plus Required Revenue Adjustment		106,525	436,732
10	Rate Year Revenue at Proposed Rates		240,114	537,324
11				
12	Less Operating Expenses Before Income Taxes		(207,722)	(329,549)
13	Less Interest Expense		(7,123)	(44,444)
14	Taxable Income		25,269	163,331
15	Income Tax at Composite Rate of 38	.58%	9,748	63,005
16	Less Income Tax at Present Rates		24,621	75,361
17				
18	Income Tax Adjustment	_	34,368	138,366

# Schedule of Requested Cost of Capital

## Florida Public Service Commission

Lake Gibson Estates Docket No. 060368-WS

Test Year End: 12/31/2005 Historical [] Projected [] Water [X] Sewer [X] Schedule:G-6Page:1 of 1Preparer:Jack Schreyer

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

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