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MARGARET A. MENDUNI

RECEIVED FPSC
07 FEB -8 AM 11:02
COMMISSION CLERK

February 8, 2007

Ms. Blanca S. Bayo, Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Conference Center, Room 110
Tallahassee, Florida 32399-0850

Re: Docket No. 060368-WS

Dear Ms. Bayo:

Enclosed please find the following items for filing on behalf of Aqua Utilities Florida, Inc. ("AUF"):

1. An original and 20 copies of Notice of Filing Paper Copies of Electronic Documents Previously Filed in Response to Accounting Deficiencies Nos. 8, 9, and 33, including attachments thereto; and
2. An original and 15 copies of AUF's Summary of Responses to Staff Deficiency Letter.

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the copy to me.

CMP _____
COM _____
CTR _____
ECR _____
GCL 1 _____
OPC _____
RCA _____
SCR _____
SGA _____
SEC _____
OTH _____

As always, thank you for your assistance with this filing and please do not hesitate to contact me if you have any questions.

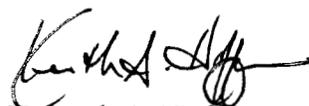
RECEIVED & FILED
Jh
AUF Summary
DOCUMENT NUMBER - DATE
01321 FEB-8 5
FPSC-BUREAU OF RECORDS
FPSC-COMMISSION CLERK

Acctg. Defs 8, 9, 33
DOCUMENT NUMBER - DATE
01320 FEB-8 5
FPSC-COMMISSION CLERK

February 8, 2007

Page 2

Sincerely,

A handwritten signature in black ink, appearing to read "Kenneth A. Hoffman". The signature is fluid and cursive, with a large initial "K" and a long horizontal stroke extending to the right.

Kenneth A. Hoffman

cc: Rosanne Gervasi, Esq.
Katherine Fleming, Esq.
Stephen C. Reilly, Esq.
Kathy L. Pape, Esq.

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for increase in water and)
wastewater rates in Alachua, Brevard,)
Highlands, Lake, Lee, Marion, Orange, Palm)
Beach, Pasco, Polk, Putnam, Seminole,)
Sumter, Volusia, and Washington Counties)
by Aqua Utilities Florida, Inc.)
_____)

Docket No. 060368-WS

Dated: February 8, 2007

AQUA UTILITIES FLORIDA, INC.'S
NOTICE OF FILING PAPER COPIES
OF ELECTRONIC DOCUMENTS PREVIOUSLY FILED
IN RESPONSE TO ACCOUNTING DEFICIENCIES NOS. 8, 9, AND 33

Aqua Utilities Florida, Inc. ("AUF") hereby files and serves Notice that it has filed twenty copies of the following documents, each of which was previously filed in electronic form on February 6, 2007, in response to Deficiencies Nos. 8, 9 and 33 as set forth in the Deficiency Letter dated January 2, 2007 from Timothy Devlin, Director, Division of Economic Regulation, to Kenneth Hoffman, counsel for AUF:

1. *Revised* Excel spreadsheet "Deficiency No. 8 (B-10).xls" as referenced in AUF's Notice of Filing Responses to Accounting Deficiency No. 8, filed on February 6, 2007.

This is a revised version of the electronic spreadsheet was filed electronically on February 6, 2006. That spreadsheet contained certain system-specific information on lines 51 through 66 of each tab relating to amortization that was not representative of the system on that tab. The revised spreadsheet provides corrected system-specific information for Lines 51 through 66 of each tab.

Please note that the only the information found in this spreadsheet that is responsive to Deficiency No. 8 is found in Column H, Lines 18-39 of each tab. This information was not revised.

2. Excel spreadsheet "Acct_Deficiency_No._8_ERCs_Attachment.xls" as referenced in AUF's Notice of Filing Responses to Accounting Deficiency No. 8.
3. Excel spreadsheet "Deficiency No. 9 (B-12)" as referenced in AUF's Notice of Filing Responses to Accounting Deficiency No. 9, filed on February 6, 2007.

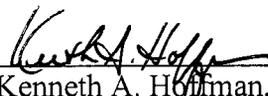
DOCUMENT NUMBER-DATE

01320 FEB-8 07

FPSC-COMMISSION CLERK

4. Excel spreadsheet "Attach. Acct. Def No. 33 part 1.xls" as referenced in AUF's Notice of Filing Responses to Accounting Deficiency No. 33, filed on February 6, 2007.
5. Excel spreadsheet "Acct Def No 33 part 2.xls" as referenced in AUF's Notice of Filing Responses to Accounting Deficiency No. 33, filed on February 6, 2007.
6. Excel spreadsheet "Attach Acct. Def No. 33 part #4.xls" as referenced in AUF's Notice of Filing Responses to Accounting Deficiency No. 33, filed on February 6, 2007.

Respectfully submitted this 8th day of February, 2007.



Kenneth A. Hoffman, Esquire
Marsha E. Rule, Esquire
Rutledge, Ecenia, Purnell & Hoffman, P.A.
215 South Monroe St., Suite 420
Tallahassee, FL 32301
850.681.6788 (telephone)
850.681.6515 (facsimile)

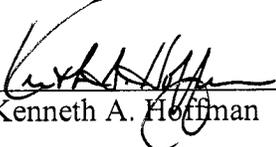
ATTORNEYS FOR AQUA UTILITIES
FLORIDA, INC.

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Notice and attached Responses was served by hand delivery this 8th day of February, 2007, to the following:

Florida Public Service Commission
Rosanne Gervasi, Esq.
Katherine E. Fleming, Esq.
2450 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Office of the Public Counsel
Stephen C. Reilly, Esq.
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400


Kenneth A. Hoffman

1. Revised Excel spreadsheet “Deficiency No. 8 (B-10).xls” as referenced in AUF’s Notice of Filing Responses to Accounting Deficiency No. 8, filed on February 6, 2007.

The electronic spreadsheet filed on February 6, 2007, contained certain system-specific information on lines 51 through 66 of each tab relating to amortization that was not representative of the system on that tab. The revised spreadsheet provides corrected system-specific information for Lines 51 through 66 of each tab.

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Analysis of Rate Case Expense

Florida Public Service Commission

Arredondo Estates/Farms
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A) Total	(B) Water		(D) Sewer		(E) Allocated Amount
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b						
c Prior Unamortized Rate Case Expense	0	2.125%	0	0.000%	0	
d						
e Subtotal Prior Cases	0		0		0	
f						
g Current rate Case Expense	1,845,725	2.125%	39,228	1.242%	22,920	
h						
i Total Projected Rate Case Expense	1,845,725		39,228		22,920	
j						
k Amortization Period in Years:	4					
l Annual Amortization	<u>461,431</u>		<u>9,807</u>		<u>5,730</u>	

n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense					
d		0	0.391%	0	0.000%	0
e	Subtotal Prior Cases	0		0		0
f						
g	Current rate Case Expense	1,845,725	0.391%	7,216	0.170%	3,135
h						
i	Total Projected Rate Case Expense	1,845,725		7,216		3,135
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	<u>461,431</u>		<u>1,804</u>		<u>784</u>
m						
n	Method of Allocation Between Systems: (Provide Calculation)					

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

Analysis of Rate Case Expense

Florida Public Service Commission

Carlton Village
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

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4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations.	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
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30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount	
a	Amortization of Rate Case Expense:					
b		Total	Pct (ERC)	Total	Pct (ERC)	Total
c	Prior Unamortized Rate Case Expense	0	0.823%	0	0.000%	0
d		0		0		0
e	Subtotal Prior Cases	0		0		0
f						
g	Current rate Case Expense	1,845,725	0.823%	15,191	0.000%	0
h						
i	Total Projected Rate Case Expense	1,845,725		15,191		0
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	<u>461,431</u>		<u>3,798</u>		<u>0</u>

n Method of Allocation Between Systems:
 (Provide Calculation)
 Note: Allocation is by ERCs of the systems in this rate case filing.

Analysis of Rate Case Expense

Florida Public Service Commission

Chuluota
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

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6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
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11	Sub-Total			\$ 689,402.00			
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13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
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30							
31	Total			<u>1,845,725</u>			
	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B) Water		(D) Sewer		(E)
		Allocation %	Allocated	Allocation %	Allocated	
	Total	Pct (ERC)	Amount	Pct (ERC)	Amount	
a	Amortization of Rate Case Expense:					
b						
c	Prior Unamortized Rate Case Expense					
d	0	5.062%	0	0.000%	0	
e	0		0		0	
f	Subtotal Prior Cases					
g	1,845,725	5.062%	93,439	2.213%	40,852	
h	Current rate Case Expense					
i	1,845,725		93,439		40,852	
j	Total Projected Rate Case Expense					
k	4					
l	461,431		23,360		10,213	
m						
n	Method of Allocation Between Systems: (Provide Calculation)					

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

Analysis of Rate Case Expense

Florida Public Service Commission

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

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.

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20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A) Total	(B) Water		(D) Sewer		(E) Allocated Amount
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b						
c Prior Unamortized Rate Case Expense	0	0.707%	0	0.000%	0	0
d						
e Subtotal Prior Cases	0		0			0
f						
g Current rate Case Expense	1,845,725	0.707%	13,054	0.000%	0	0
h						
i Total Projected Rate Case Expense	1,845,725		13,054			0
j						
k Amortization Period in Years:	4					
l Annual Amortization	<u>461,431</u>		<u>3,263</u>			<u>0</u>

m Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

FI Central Commerce Park
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

*

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense					
d	0	0.000%	0		0.000%	0
e	0		0			0
f	Subtotal Prior Cases					
g	1,845,725	0.000%	0		0.214%	3,947
h	Current rate Case Expense					
i	1,845,725		0			3,947
j	Total Projected Rate Case Expense					
k	4	Amortization Period in Years:				
l	461,431		0			987

n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

Fern Terrace
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations.	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

*

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b Total						
c Prior Unamortized Rate Case Expense	0	0.499%	0	0.000%	0	0
d Subtotal Prior Cases	0		0		0	0
e						
f						
g Current rate Case Expense	1,845,725	0.499%	9,204	0.000%	0	0
h Total Projected Rate Case Expense	1,845,725		9,204		0	0
i						
j Amortization Period in Years:	4					
k Annual Amortization	<u>461,431</u>		<u>2,301</u>		<u>0</u>	<u>0</u>
l						
m						
n Method of Allocation Between Systems:						

(Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

Friendly Center
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations.	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B)	(C)	(D)	(E)
	Total	Water Allocation % Pct (ERC)	Allocated Amount	Sewer Allocation % Pct (ERC)	Allocated Amount
a Amortization of Rate Case Expense:					
b					
c Prior Unamortized Rate Case Expense	0	0.127%	0	0.000%	0
d					
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,845,725	0.127%	2,353	0.000%	0
h					
i Total Projected Rate Case Expense	1,845,725		2,353		0
j					
k Amortization Period in Years:	4				
l Annual Amortization	<u>461,431</u>		<u>588</u>		<u>0</u>

m
 n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

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

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30	Total			<u>1,845,725</u>			
31	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B) Water		(C)		(D) Sewer		(E)	
		Allocation %	Allocated	Allocation %	Allocated	Allocation %	Allocated	Allocation %	Allocated
	Total	Pct (ERC)	Amount	Pct (ERC)	Amount	Pct (ERC)	Amount	Pct (ERC)	Amount
a Amortization of Rate Case Expense:									
b									
c Prior Unamortized Rate Case Expense	0	0.760%	0	0.000%	0	0.000%	0	0.000%	0
d									
e Subtotal Prior Cases	0		0		0		0		0
f									
g Current rate Case Expense	1,845,725	0.760%	14,029	0.000%	0	0.000%	0	0.000%	0
h									
i Total Projected Rate Case Expense	1,845,725		14,029		0		0		0
j									
k Amortization Period in Years:	4								
l Annual Amortization	<u>461,431</u>		<u>3,507</u>		<u>0</u>		<u>0</u>		<u>0</u>
m									
n Method of Allocation Between Systems: (Provide Calculation)									

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

Analysis of Rate Case Expense

Florida Public Service Commission

Grand Terrace
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			
	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B)	(C)	(D)	(E)
		Water		Sewer	
		Allocation %	Allocated	Allocation %	Allocated
	Total	Pct (ERC)	Amount	Pct (ERC)	Amount
a	Amortization of Rate Case Expense:				
b					
c	Prior Unamortized Rate Case Expense				
d	0	0.438%	0	0.000%	0
e	Subtotal Prior Cases				
f	0		0		0
g	Current rate Case Expense				
h	1,845,725	0.438%	8,080	0.000%	0
i	Total Projected Rate Case Expense				
j	1,845,725		8,080		0
k	Amortization Period in Years:				
l	4				
m	Annual Amortization				
n	461,431		2,020		0

n Method of Allocation Between Systems:
 (Provide Calculation)
 Note: Allocation is by ERCs of the systems in this rate case filing.

Analysis of Rate Case Expense

Florida Public Service Commission

Haines Creek
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

*

	(A)	(B) Water		(D) Sewer		(E)
		Allocation %	Allocated	Allocation %	Allocated	
	Total	Pct (ERC)	Amount	Pct (ERC)	Amount	
a Amortization of Rate Case Expense:						
b						
c Prior Unamortized Rate Case Expense	0	0.442%	0	0.000%	0	
d						
e Subtotal Prior Cases	0		0		0	
f						
g Current rate Case Expense	1,845,725	0.442%	8,154	0.000%	0	
h						
i Total Projected Rate Case Expense	1,845,725		8,154		0	
j						
k Amortization Period in Years:	4					
l Annual Amortization	<u>461,431</u>		<u>2,038</u>		<u>0</u>	

n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

Harmony Homes
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			
	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B) Water		(D) Sewer		(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense					
d		0	0.236%	0	0.000%	0
e	Subtotal Prior Cases	0		0		0
f						
g	Current rate Case Expense	1,845,725	0.236%	4,356	0.000%	0
h						
i	Total Projected Rate Case Expense	1,845,725		4,356		0
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	<u>461,431</u>		<u>1,089</u>		<u>0</u>
m						
n	Method of Allocation Between Systems: (Provide Calculation)					

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

Analysis of Rate Case Expense

Florida Public Service Commission

Hermits Cove
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense					
d	0	0.727%	0		0.000%	0
e	0		0			0
f	Subtotal Prior Cases					
g	1,845,725	0.727%	13,411		0.000%	0
h	Current rate Case Expense					
i	1,845,725		13,411			0
j	Total Projected Rate Case Expense					
k	4					
l	461,431		3,353			0

m
 n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

Hobby Hills
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrog. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30				<u>1,845,725</u>			
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation %	Allocated	Allocation %	Allocated	
	Total	Pct (ERC)	Amount	Pct (ERC)	Amount	
a Amortization of Rate Case Expense:						
b						
c Prior Unamortized Rate Case Expense	0	0.395%	0	0.000%	0	
d						
e Subtotal Prior Cases	0		0		0	
f						
g Current rate Case Expense	1,845,725	0.395%	7,283	0.000%	0	
h						
i Total Projected Rate Case Expense	1,845,725		7,283		0	
j						
k Amortization Period in Years:	4					
l Annual Amortization	<u>461,431</u>		<u>1,821</u>		<u>0</u>	

m
 n Method of Allocation Between Systems:
 (Provide Calculation)
 Note: Allocation is by ERCs of the systems in this rate case filing.

Analysis of Rate Case Expense

Florida Public Service Commission

Holiday Haven
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30	Total			<u>1,845,725</u>			
31	Estimate Through PAA [] or Commission Hearing [X]						

	(A) Total	(B) Water		(D) Sewer		(E) Allocated Amount
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b						
c Prior Unamortized Rate Case Expense	0	0.489%	0	0.000%	0	
d						
e Subtotal Prior Cases	0		0		0	
f						
g Current rate Case Expense	1,845,725	0.489%	9,025	0.442%	8,161	
h						
i Total Projected Rate Case Expense	1,845,725		9,025		8,161	
j						
k Amortization Period in Years:	4					
l Annual Amortization	<u>461,431</u>		<u>2,256</u>		<u>2,040</u>	
m						
n Method of Allocation Between Systems: (Provide Calculation)						

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

Analysis of Rate Case Expense

Florida Public Service Commission

Imperial Mobile Terrace
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense					
d		0	0.990%	0	0.000%	0
e	Subtotal Prior Cases	0		0		0
f						
g	Current rate Case Expense	1,845,725	0.990%	18,281	0.000%	0
h						
i	Total Projected Rate Case Expense	1,845,725		18,281		0
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	<u>461,431</u>		<u>4,570</u>		<u>0</u>

m Method of Allocation Between Systems:
 (Provide Calculation)
 Note: Allocation is by ERCs of the systems in this rate case filing.

Analysis of Rate Case Expense

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b	Total					
c Prior Unamortized Rate Case Expense	0	1.094%	0	0.000%	0	
d						
e Subtotal Prior Cases	0		0		0	
f						
g Current rate Case Expense	1,845,725	1.094%	20,188	0.127%	2,353	
h						
i Total Projected Rate Case Expense	1,845,725		20,188		2,353	
j						
k Amortization Period in Years:	4					
l Annual Amortization	<u>461,431</u>		<u>5,047</u>		<u>588</u>	
m						
n Method of Allocation Between Systems:						
(Provide Calculation)						

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

Analysis of Rate Case Expense

Florida Public Service Commission

Jasmine Lakes
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations.	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense					
d	0	6.611%	0	0.000%	0	
e	0		0		0	
f	Subtotal Prior Cases					
g	1,845,725	6.611%	122,012	6.458%	119,204	
h	Current rate Case Expense					
i	1,845,725		122,012		119,204	
j	Total Projected Rate Case Expense					
k	Amortization Period in Years:					
l	4					
m	461,431		30,503		29,801	

n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

Jungle Den
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Pumell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

*

	(A)	(B) Water		(D) Sewer		(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense					
d		0	0.462%	0	0.000%	0
e	Subtotal Prior Cases	0		0		0
f						
g	Current rate Case Expense	1,845,725	0.462%	8,519	0.551%	10,172
h						
i	Total Projected Rate Case Expense	1,845,725		8,519		10,172
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	<u>461,431</u>		<u>2,130</u>		<u>2,543</u>
m						
n	Method of Allocation Between Systems: (Provide Calculation)					

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

Analysis of Rate Case Expense

Florida Public Service Commission

JS - 48 Estates
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A) Total	(B) Water		(D) Sewer		(E) Allocated Amount
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b						
c Prior Unamortized Rate Case Expense	0	0.313%	0	0.000%	0	0
d						
e Subtotal Prior Cases	0		0			0
f						
g Current rate Case Expense	1,845,725	0.313%	5,771	0.000%	0	0
h						
i Total Projected Rate Case Expense	1,845,725		5,771			0
j						
k Amortization Period in Years:	4					
l Annual Amortization	<u>461,431</u>		<u>1,443</u>			<u>0</u>
m						

n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

JS - Kings Cove
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations.	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			
	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense					
d	0	0.829%	0	0.000%	0	
e	0		0		0	
f	Subtotal Prior Cases					
g	1,845,725	0.829%	15,303	0.801%	14,781	
h	Current rate Case Expense					
i	1,845,725		15,303		14,781	
j	Total Projected Rate Case Expense					
k	4					
l	<u>461,431</u>		<u>3,826</u>		<u>3,695</u>	

m
 n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

JS - Summit Chase
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A) Total	(B) Water		(D) Sewer		(E) Allocated Amount
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b						
c Prior Unamortized Rate Case Expense	0	1.287%	0	0.000%	0	
d						
e Subtotal Prior Cases	0		0		0	
f						
g Current rate Case Expense	1,845,725	1.287%	23,755	0.882%	16,271	
h						
i Total Projected Rate Case Expense	1,845,725		23,755		16,271	
j						
k Amortization Period in Years:	4					
l Annual Amortization	<u>461,431</u>		<u>5,939</u>		<u>4,068</u>	
m						
n Method of Allocation Between Systems: (Provide Calculation)						

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

Analysis of Rate Case Expense

Florida Public Service Commission

Kingswood
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations.	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
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27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total	Pct (ERC)	Amount	Pct (ERC)	Amount	
c	Prior Unamortized Rate Case Expense					
d	0	0.244%	0	0.000%	0	
e	Subtotal Prior Cases					
f	0		0		0	
g	Current rate Case Expense					
h	1,845,725	0.244%	4,505	0.000%	0	
i	Total Projected Rate Case Expense					
j	1,845,725		4,505		0	
k	Amortization Period in Years:					
l	4					
m	Annual Amortization					
	461,431		1,126		0	

n Method of Allocation Between Systems:
 (Provide Calculation)
 Note: Allocation is by ERCs of the systems in this rate case filing.

Analysis of Rate Case Expense

Florida Public Service Commission

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

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(C)		(D) Sewer		(E)
		Allocation %	Allocated	Allocation %	Allocated	Allocation %	Allocated	
	Total	Pct (ERC)	Amount	Pct (ERC)	Amount	Pct (ERC)	Amount	
a	Amortization of Rate Case Expense:							
b								
c	Prior Unamortized Rate Case Expense							
d		0	3.395%	0		0.000%	0	
e	Subtotal Prior Cases	0		0			0	
f								
g	Current rate Case Expense	1,845,725	3.395%	62,670		1.410%	26,033	
h								
i	Total Projected Rate Case Expense	1,845,725		62,670			26,033	
j								
k	Amortization Period in Years:	4						
l	Annual Amortization	461,431		15,668			6,508	

m Method of Allocation Between Systems:
 (Provide Calculation)
 Note: Allocation is by ERCs of the systems in this rate case filing.

Analysis of Rate Case Expense

Florida Public Service Commission

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

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A) Total	(B) Water		(C) Sewer	
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
a Amortization of Rate Case Expense:					
b					
c Prior Unamortized Rate Case Expense	0	2.465%	0	0.000%	0
d					
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,845,725	2.465%	45,506	0.000%	0
h					
i Total Projected Rate Case Expense	1,845,725		45,506		0
j					
k Amortization Period in Years:	4				
l Annual Amortization	<u>461,431</u>		<u>11,376</u>		<u>0</u>

m Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

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

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000	Programming Development and Support for mechanized programs and MFR development		800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support		2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			
	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B) Water		(D) Sewer		(E)
	Total	Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b						
c Prior Unamortized Rate Case Expense	0	1.891%	0	0.000%	0	
d	0		0		0	
e Subtotal Prior Cases	0		0		0	
f						
g Current rate Case Expense	1,845,725	1.891%	34,895	0.000%	0	
h						
i Total Projected Rate Case Expense	1,845,725		34,895		0	
j						
k Amortization Period in Years:	4					
l Annual Amortization	<u>461,431</u>		<u>8,724</u>		<u>0</u>	
m						
n Method of Allocation Between Systems: (Provide Calculation)						

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

Analysis of Rate Case Expense

Florida Public Service Commission

Leisure Lakes
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

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1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
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22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
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27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total	Pct (ERC)		Pct (ERC)		
c	Prior Unamortized Rate Case Expense					
d	0	1.138%	0	0.000%	0	
e	Subtotal Prior Cases		0		0	
f						
g	Current rate Case Expense		20,999	1.124%	20,739	
h						
i	Total Projected Rate Case Expense		20,999		20,739	
j						
k	Amortization Period in Years:					
l	Annual Amortization		5,250		5,185	

m Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

Morningview
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

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3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
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23	FL PSC	FL PSC		9,000	Filing Fee		
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27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense					
d		0	0	0.000%	0	0
e	Subtotal Prior Cases	0	0			0
f						
g	Current rate Case Expense	1,845,725	2,457	0.129%	2,383	
h						
i	Total Projected Rate Case Expense	1,845,725	2,457			2,383
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	<u>461,431</u>	<u>614</u>			<u>596</u>

m
 n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

Ocala Oaks
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

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30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense					
d	0	7.018%	0	0.000%	0	0
e	Subtotal Prior Cases					
f	0		0		0	0
g	Current rate Case Expense					
h	1,845,725	7.018%	129,525	0.000%	0	0
i	Total Projected Rate Case Expense					
j	1,845,725		129,525			0
k	Amortization Period in Years:					
l	4					
m	Annual Amortization					
n	461,431		32,381			0

Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

Orange Hill/Sugar Creek
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

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2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

*

	(A) Total	(B) Water		(D) Sewer	
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
a Amortization of Rate Case Expense:					
b					
c Prior Unamortized Rate Case Expense	0	0.940%	0	0.000%	0
d					
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,845,725	0.940%	17,350	0.000%	0
h					
i Total Projected Rate Case Expense	1,845,725		17,350		0
j					
k Amortization Period in Years:	4				
l Annual Amortization	<u>461,431</u>		<u>4,338</u>		<u>0</u>

n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

Oakwood
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations.	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense					
d	0	0.817%	0	0.000%	0	
e	0		0		0	
f	Subtotal Prior Cases					
g	1,845,725	0.817%	15,079	0.000%	0	
h	Current rate Case Expense					
i	1,845,725		15,079		0	
j	Total Projected Rate Case Expense					
k	4					
l	<u>461,431</u>		<u>3,770</u>		<u>0</u>	

m
 n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

Picciola Island
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrog. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30	Total			<u>1,845,725</u>			
31	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B) Water		(C)		(D) Sewer		(E)	
		Allocation %	Allocated						
	Total	Pct (ERC)	Amount	Total	Pct (ERC)	Amount	Total	Pct (ERC)	Amount
a	Amortization of Rate Case Expense:								
b									
c	Prior Unamortized Rate Case Expense								
d	0	0.551%	0				0.000%	0	
e	0		0					0	
f	Subtotal Prior Cases								
g	1,845,725	0.551%	10,165				0.000%	0	
h	Current rate Case Expense								
i	1,845,725		10,165						0
j	Total Projected Rate Case Expense								
k	4								
l	461,431			2,541					0
m									
n	Method of Allocation Between Systems: (Provide Calculation)								

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

Analysis of Rate Case Expense

Florida Public Service Commission

Palm Port
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			
	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense					
d	0	0.424%	0	0.000%	0	
e	0		0		0	
f	Subtotal Prior Cases					
g	1,845,725	0.424%	7,819	0.424%	7,819	
h	Current rate Case Expense					
i	1,845,725		7,819		7,819	
j	Total Projected Rate Case Expense					
k	4					
l	461,431		1,955		1,955	
m						
n	Method of Allocation Between Systems: (Provide Calculation)					

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

Analysis of Rate Case Expense

Florida Public Service Commission

Palm Terrace
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

*

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense	0	4.854%	0	0.000%	0
d		0		0		0
e	Subtotal Prior Cases	0		0		0
f						
g	Current rate Case Expense	1,845,725	4.854%	89,590	4.069%	75,099
h						
i	Total Projected Rate Case Expense	1,845,725		89,590		75,099
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	<u>461,431</u>		<u>22,397</u>		<u>18,775</u>
m						
n	Method of Allocation Between Systems: (Provide Calculation)					

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

Analysis of Rate Case Expense

Florida Public Service Commission

Pomona Park
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total	Pct (ERC)		Pct (ERC)		
c	Prior Unamortized Rate Case Expense					
d		0	0	0.000%	0	
e	Subtotal Prior Cases	0	0		0	
f						
g	Current rate Case Expense	1,845,725	14,819	0.000%	0	
h						
i	Total Projected Rate Case Expense	1,845,725	14,819		0	
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	<u>461,431</u>	<u>3,705</u>		<u>0</u>	

m Method of Allocation Between Systems:
 (Provide Calculation)
 Note: Allocation is by ERCs of the systems in this rate case filing.

Analysis of Rate Case Expense

Florida Public Service Commission

Palms MHP
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations.	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

*

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b Total						
c Prior Unamortized Rate Case Expense	0	0.238%	0	0.000%	0	
d Subtotal Prior Cases	0		0		0	
e						
f						
g Current rate Case Expense	1,845,725	0.238%	4,393	0.000%	0	
h Total Projected Rate Case Expense	1,845,725		4,393		0	
i						
j Amortization Period in Years:	4					
k Annual Amortization	<u>461,431</u>		<u>1,098</u>		<u>0</u>	
l						
m						
n Method of Allocation Between Systems:						
(Provide Calculation)						

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

Analysis of Rate Case Expense

Florida Public Service Commission

Piney Woods
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations.	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense	0	0.694%	0	0.000%	0
d		0		0		0
e	Subtotal Prior Cases	0		0		0
f						
g	Current rate Case Expense	1,845,725	0.694%	12,816	0.000%	0
h						
i	Total Projected Rate Case Expense	1,845,725		12,816		0
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	<u>461,431</u>		<u>3,204</u>		<u>0</u>
m						
n	Method of Allocation Between Systems: (Provide Calculation)					

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

Analysis of Rate Case Expense

Florida Public Service Commission

Quail Ridge
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b						
c	Prior Unamortized Rate Case Expense					
d		0	0	0.000%	0	
e	Subtotal Prior Cases	0	0		0	
f						
g	Current rate Case Expense	1,845,725	5,994	0.000%	0	
h						
i	Total Projected Rate Case Expense	1,845,725	5,994		0	
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	<u>461,431</u>	<u>1,499</u>		<u>0</u>	

n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

Rosalie Oaks
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000	Programming Development and Support for mechanized programs and MFR development		800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support		2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A) Total	(B) Water		(D) Sewer		(E) Allocated Amount
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b						
c Prior Unamortized Rate Case Expense	0	0.381%	0	0.000%	0	
d						
e Subtotal Prior Cases	0		0		0	
f						
g Current rate Case Expense	1,845,725	0.381%	7,037	0.373%	6,888	
h						
i Total Projected Rate Case Expense	1,845,725		7,037		6,888	
j						
k Amortization Period in Years:	4					
l Annual Amortization	<u>461,431</u>		<u>1,759</u>		<u>1,722</u>	

m
 n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

River Grove
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense					
d		0	0	0.000%	0	0
e	Subtotal Prior Cases	0	0			0
f						
g	Current rate Case Expense	1,845,725	7,893	0.428%	0	0
h						
i	Total Projected Rate Case Expense	1,845,725	7,893			0
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	<u>461,431</u>	<u>1,973</u>			<u>0</u>

n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

Ravenswood
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B)	(C)	(D)	(E)
	Total	Water Allocation % Pct (ERC)	Allocated Amount	Sewer Allocation % Pct (ERC)	Allocated Amount
a Amortization of Rate Case Expense:					
b					
c Prior Unamortized Rate Case Expense	0	0.176%	0	0.000%	0
d					
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,845,725	0.176%	3,239	0.000%	0
h					
i Total Projected Rate Case Expense	1,845,725		3,239		0
j					
k Amortization Period in Years:	4				
l Annual Amortization	<u>461,431</u>		<u>810</u>		<u>0</u>

n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

Sebring Lakes
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense					
d	0	0.264%	0	0.000%	0	0
e	Subtotal Prior Cases					
f	0		0		0	0
g	Current rate Case Expense					
h	1,845,725	0.264%	4,877	0.000%	0	0
i	Total Projected Rate Case Expense					
j	1,845,725		4,877			0
k	Amortization Period in Years:					
l	4					
m	Annual Amortization					
n	461,431		1,219			0

Method of Allocation Between Systems:
 (Provide Calculation)
 Note: Allocation is by ERCs of the systems in this rate case filing.

Analysis of Rate Case Expense

Florida Public Service Commission

Skycrest
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A) Total	(B) Water		(D) Sewer		(E) Allocated Amount
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b						
c Prior Unamortized Rate Case Expense	0	0.577%	0	0.000%	0	0
d						
e Subtotal Prior Cases	0		0			0
f						
g Current rate Case Expense	1,845,725	0.577%	10,656	0.000%	0	0
h						
i Total Projected Rate Case Expense	1,845,725		10,656			0
j						
k Amortization Period in Years:	4					
l Annual Amortization	<u>461,431</u>		<u>2,664</u>			<u>0</u>

m
 n Method of Allocation Between Systems:
 (Provide Calculation)
 Note: Allocation is by ERCs of the sytems in this rate case filing.

Analysis of Rate Case Expense

Florida Public Service Commission

Silver Lake Est/Western Shores
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A) Total	(B) Water		(D) Sewer		(E) Allocated Amount
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b						
c Prior Unamortized Rate Case Expense	0	8.184%	0	0.000%	0	0
d						
e Subtotal Prior Cases	0		0			0
f						
g Current rate Case Expense	1,845,725	8.184%	151,046	0.000%	0	0
h						
i Total Projected Rate Case Expense	1,845,725		151,046			0
j						
k Amortization Period in Years:	4					
l Annual Amortization	<u>461,431</u>		<u>37,761</u>			<u>0</u>
m						

n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

St. John's Highlands
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A) Total	(B) Water		(D) Sewer		(E) Allocated Amount
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b						
c Prior Unamortized Rate Case Expense	0	0.381%	0	0.000%	0	0
d						
e Subtotal Prior Cases	0		0			0
f						
g Current rate Case Expense	1,845,725	0.381%	7,037	0.000%	0	0
h						
i Total Projected Rate Case Expense	1,845,725		7,037			0
j						
k Amortization Period in Years:	4					
l Annual Amortization	<u>461,431</u>		<u>1,759</u>			<u>0</u>
m						

n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

Stone Mountain
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations.	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense					
d		0	0.038%	0	0.000%	0
e	Subtotal Prior Cases	0		0		0
f						
g	Current rate Case Expense	1,845,725	0.038%	707	0.000%	0
h						
i	Total Projected Rate Case Expense	1,845,725		707		0
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	<u>461,431</u>		<u>177</u>		<u>0</u>

m
 n Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

Sunny Hills
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

*

	(A)	(B)		(C)		(D)		(E)	
		Water	Sewer	Allocation %	Allocated Amount	Allocation %	Allocated Amount		
a	Amortization of Rate Case Expense:								
b	Total	Allocation %	Allocated Amount	Allocation %	Allocated Amount				
c	Prior Unamortized Rate Case Expense								
d		0	2.040%	0	0.000%	0			
e	Subtotal Prior Cases	0		0		0			
f									
g	Current rate Case Expense	1,845,725	2.040%	37,650	0.696%	12,853			
h									
i	Total Projected Rate Case Expense	1,845,725		37,650		12,853			
j									
k	Amortization Period in Years:	4							
l	Annual Amortization	<u>461,431</u>		<u>9,412</u>		<u>3,213</u>			
m									
n	Method of Allocation Between Systems: (Provide Calculation)								

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

Analysis of Rate Case Expense

Florida Public Service Commission

South Seas
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense	0	0.000%	0	0.000%	0
d	Subtotal Prior Cases	0		0		0
e						
f						
g	Current rate Case Expense	1,845,725	0.000%	0	1.615%	29,809
h						
i	Total Projected Rate Case Expense	1,845,725		0		29,809
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	<u>461,431</u>		<u>0</u>		<u>7,452</u>
m						
n	Method of Allocation Between Systems: (Provide Calculation)					

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

Analysis of Rate Case Expense

Florida Public Service Commission

Silver Lake Oaks
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount	
a	Amortization of Rate Case Expense:					
b						
c	Prior Unamortized Rate Case Expense	Total	Pct (ERC)			
d		0	0.149%	0	0.000%	0
e	Subtotal Prior Cases	0		0		0
f						
g	Current rate Case Expense	1,845,725	0.149%	2,755	0.149%	2,755
h						
i	Total Projected Rate Case Expense	1,845,725		2,755		2,755
j						
k	Amortization Period in Years:	4				
l	Annual Amortization	<u>461,431</u>		<u>689</u>		<u>689</u>
m						
n	Method of Allocation Between Systems: (Provide Calculation)					

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

Analysis of Rate Case Expense

Florida Public Service Commission

Tangerine
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations.	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation %	Allocated Amount	Allocation %	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total	Pct (ERC)	Amount	Pct (ERC)	Amount	
c	Prior Unamortized Rate Case Expense					
d	0	1.218%	0	0.000%	0	
e	Subtotal Prior Cases					
f	0		0		0	
g	Current rate Case Expense					
h	1,845,725	1.218%	22,481	0.000%	0	
i	Total Projected Rate Case Expense					
j	1,845,725		22,481		0	
k	Amortization Period in Years:					
l	4					
m	Annual Amortization					
n	461,431		5,620		0	

Method of Allocation Between Systems:
 (Provide Calculation)

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

Analysis of Rate Case Expense

Florida Public Service Commission

Tomoka/Twin Rivers
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

*

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b	Total					
c Prior Unamortized Rate Case Expense	0	1.094%	0	0.000%	0	
d						
e Subtotal Prior Cases	0		0		0	
f						
g Current rate Case Expense	1,845,725	1.094%	20,195	0.000%	0	
h						
i Total Projected Rate Case Expense	1,845,725		20,195		0	
j						
k Amortization Period in Years:	4					
l Annual Amortization	<u>461,431</u>		<u>5,049</u>		<u>0</u>	
m						
n Method of Allocation Between Systems: (Provide Calculation)						

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

Analysis of Rate Case Expense

Florida Public Service Commission

The Woods
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30	Total			<u>1,845,725</u>			
31	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B)	(C)	(D)	(E)
		Water		Sewer	
	Total	Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
a	Amortization of Rate Case Expense:				
b	Prior Unamortized Rate Case Expense				
c	0	0.258%	0	0.000%	0
d	Subtotal Prior Cases				
e	0		0		0
f	Current rate Case Expense				
g	1,845,725	0.258%	4,766	0.260%	4,803
h	Total Projected Rate Case Expense				
i	1,845,725		4,766		4,803
j	Amortization Period in Years:				
k	4				
l	461,431		1,191		1,201

m
 n Method of Allocation Between Systems:
 (Provide Calculation)
 Note: Allocation is by ERCs of the systems in this rate case filing.

Analysis of Rate Case Expense

Florida Public Service Commission

Village Water
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense					
d		0	1.512%	0	0.000%	0
e	Subtotal Prior Cases	0		0		0
f						
g	Current rate Case Expense	1,845,725	1.512%	27,902	0.131%	2,420
h	Total Projected Rate Case Expense	1,845,725		27,902		2,420
i						
j	Amortization Period in Years:	4				
k	Annual Amortization	<u>461,431</u>		<u>6,976</u>		<u>605</u>
l						
m						
n	Method of Allocation Between Systems: (Provide Calculation)					

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

Analysis of Rate Case Expense

Florida Public Service Commission

Valencia Terrace
 Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

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1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
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23	FL PSC	FL PSC		9,000	Filing Fee		
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27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b Total						
c Prior Unamortized Rate Case Expense	0	1.599%	0	0.000%	0	
d Subtotal Prior Cases	0		0		0	
e						
f						
g Current rate Case Expense	1,845,725	1.599%	29,518	1.696%	31,305	
h Total Projected Rate Case Expense	1,845,725		29,518		31,305	
i						
j Amortization Period in Years:	4					
k Annual Amortization	461,431		7,380		7,826	

n Method of Allocation Between Systems:
 (Provide Calculation)
 Note: Allocation is by ERCs of the sytems in this rate case filing.

Analysis of Rate Case Expense

Florida Public Service Commission

Venetian Village
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	Aqua Services, Inc.						
2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
4	Burroughs, Patricia	Burroughs, Patricia	41.85	35,660	Accounting		852
5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			
	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a Amortization of Rate Case Expense:						
b Total						
c Prior Unamortized Rate Case Expense	0	0.377%	0	0.000%	0	0
d Subtotal Prior Cases	0		0		0	0
e						
f						
g Current rate Case Expense	1,845,725	0.377%	6,963	0.383%	7,074	
h Total Projected Rate Case Expense	1,845,725		6,963		7,074	
i						
j						
k Amortization Period in Years:	4					
l Annual Amortization	<u>461,431</u>		<u>1,741</u>		<u>1,769</u>	
m						
n Method of Allocation Between Systems: (Provide Calculation)						

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

Analysis of Rate Case Expense

Florida Public Service Commission

Welaka/Saratoga Harbour
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

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2	Adams, Dan	Adams, Dan	55.95	100,000	Accounting		1,787
3	Arnold, Janet	Arnold, Janet	78.60	13,684	Legal		174
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5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
6	Drager, Rick	Drager, Rick	51.99	95,000	Accounting		1,827
7	Finnicum, Larry	Finnicum, Larry	33.93	7,398	Accounting		218
8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
19	Abel, Band, Russel			1,260	Legal		
20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
28	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A) Total	(B) Water		(C)		(D) Sewer		(E)	
		Allocation % Pct (ERC)	Allocated Amount						
a Amortization of Rate Case Expense:									
b									
c Prior Unamortized Rate Case Expense	0	0.571%	0			0.000%	0		0
d									
e Subtotal Prior Cases	0		0				0		0
f									
g Current rate Case Expense	1,845,725	0.571%	10,537			0.000%	0		0
h									
i Total Projected Rate Case Expense	1,845,725		10,537				0		0
j									
k Amortization Period in Years:	4								
l Annual Amortization	461,431		2,634				0		0

m
 n Method of Allocation Between Systems:
 (Provide Calculation)
 Note: Allocation is by ERCs of the sytems in this rate case filing.

Analysis of Rate Case Expense

Florida Public Service Commission

Wootens
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

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5	Devine, Brian	Devine, Brian	38.02	54,000	Accounting		1,420
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8	Marek, Peter	Marek, Peter	58.76	98,660	Accounting		1,679
9	Pape, Kathy	Pape, Kathy	196.83	125,000	Legal		635
10	Schreyer, Jack	Schreyer, Jack	79.72	160,000	Accounting		2,007
11	Sub-Total			\$ 689,402.00			
12	Aqua Services, Inc.			1,275	Copies		
13	Aqua Services, Inc.			4,385	Postage		
15	Aqua Services, Inc.			648	Temp. Agency		
17	Aqua Services, Inc.			856	Travel		
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20	Timothy P. Ward, CPA	Timothy P. Ward, CPA	88.08	115,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,306
21	Daniel Franceski	Daniel Franceski	50.00	40,000		Programming Development and Support for mechanized programs and MFR development	800
22	Leo J. Mullen, CPA	Leo J. Mullen, CPA	85.11	215,000		Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	2,526
23	FL PSC	FL PSC		9,000	Filing Fee		
24	Rutledge, Ecenia, Purnell & Hoffman	Ken Hoffman	275.00	242,000	Legal		880
25	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies		
26	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White	185.00	425,000.00	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	2,700
27	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.	
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29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

	(A)	(B) Water		(D) Sewer		(E)
		Allocation %	Allocated	Allocation %	Allocated	
	Total	Pct (ERC)	Amount	Pct (ERC)	Amount	
a	Amortization of Rate Case Expense:					
b						
c	Prior Unamortized Rate Case Expense					
d	0	0.113%	0	0.000%	0	
e	Subtotal Prior Cases		0		0	
f						
g	Current rate Case Expense					
h	1,845,725	0.113%	2,085	0.000%	0	
i	Total Projected Rate Case Expense		2,085			0
j						
k	Amortization Period in Years:					
l	4					
m	Annual Amortization		461,431		521	0

n Method of Allocation Between Systems:
 (Provide Calculation)
 Note: Allocation is by ERCs of the systems in this rate case filing.

Analysis of Rate Case Expense

Florida Public Service Commission

Zephyr Shores
Docket No. 060368-WS
 Test Year Ending 12/31/05

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.

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23	FL PSC	FL PSC		9,000	Filing Fee		
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29	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
30							
31	Total			<u>1,845,725</u>			

Estimate Through PAA [] or Commission Hearing [X]

*

	(A)	(B) Water		(D) Sewer		(E)
		Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount	
a	Amortization of Rate Case Expense:					
b	Total					
c	Prior Unamortized Rate Case Expense					
d	0	2.200%	0		0.000%	0
e	0		0			0
f	Subtotal Prior Cases					
g	1,845,725	2.200%	40,606		2.144%	39,564
h	Current rate Case Expense					
i	1,845,725		40,606			39,564
j	Total Projected Rate Case Expense					
k	Amortization Period in Years:					
l	4					
m	461,431		10,152			9,891

n Method of Allocation Between Systems:
 (Provide Calculation)

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

2. Excel spreadsheet “Acct_Deficiency_No._8_ERCs_Attachment.xls” as referenced in AUF’s Notice of Filing Responses to Accounting Deficiency No. 8.

System Name	A/U #	ERC Count at 12/31/05			ERC per system/Total FL ERCs	PSC Regulated ERCs	ERC PSC Regulated System/Total FL ERCs
		Water	Sewer	Total			
		Percentage					
1 Arredondo Estates	6567	218.3		218.3	0.56%	218.3	0.88%
2 Arredondo Farms	6568	308.5		308.5	0.79%	308.5	1.24%
3 Arredondo Farms - Sewer	6389		307.8	307.8	0.79%	307.8	1.24%
4 Beecher's Point - Sewer	6439		42.1	42.1	0.11%	42.1	0.17%
5 Beecher's Point - Water	6438	96.9		96.9	0.25%	96.9	0.39%
6 Carlton Village - Water	6405	204.0		204.0	0.52%	204.0	0.82%
7 Chuluota - Sewer	6457		548.6	548.6	1.40%	548.6	2.21%
8 Chuluota - Water	6456	1,254.8		1,254.8	3.20%	1,254.8	5.06%
9 CITRUS - CASTLE LAKE - Water	6555	106.5		106.5	0.27%	0.0	0.00%
10 CITRUS - KENWOOD NORTH - Water	6557	48.0		48.0	0.12%	0.0	0.00%
11 CITRUS - MEADOWS - Water	6559	53.0		53.0	0.14%	0.0	0.00%
12 CITRUS - PINE VALLEY - Water	6560	46.0		46.0	0.12%	0.0	0.00%
13 CITRUS - WEST CITRUS - Water	6563	63.5		63.5	0.16%	0.0	0.00%
14 Haines Creek - Water	6556	109.5		109.5	0.28%	109.5	0.44%
15 Lake Osborne Est - Water	6558	468.6		468.6	1.20%	468.6	1.89%
16 Ravenswood - Water	6561	43.5		43.5	0.11%	43.5	0.18%
17 Rosalie Oaks - Sewer	6386		92.5	92.5	0.24%	92.5	0.37%
18 Rosalie Oaks - Water	6562	94.5		94.5	0.24%	94.5	0.38%
19 The Woods - Sewer	6388		64.5	64.5	0.16%	64.5	0.26%
20 The Woods - Water	6564	64.0		64.0	0.16%	64.0	0.26%
21 East Lake Harris Estates - Water	6406	175.3		175.3	0.45%	175.3	0.71%
22 Fern Terrace - Water	6407	123.6		123.6	0.32%	123.6	0.50%
23 FI Central Commerce Park - Sewer	6461		53.0	53.0	0.14%	53.0	0.21%
24 Friendly Center - Water	6408	31.6		31.6	0.08%	31.6	0.13%
25 Gibsonia Estates - Water	6433	188.4		188.4	0.48%	188.4	0.76%
26 Grand Terrace - Water	6409	108.5		108.5	0.28%	108.5	0.44%
27 Harmony Homes - Water	6462	58.5		58.5	0.15%	58.5	0.24%
28 Hermits Cove - Water	6440	180.1		180.1	0.46%	180.1	0.73%
29 Hobby Hills - Water	6410	97.8		97.8	0.25%	97.8	0.39%
30 Holiday Haven - Sewer	6412		109.6	109.6	0.28%	109.6	0.44%
31 Holiday Haven - Water	6411	121.2		121.2	0.31%	121.2	0.49%
32 Imperial Mobile Terrace - Water	6413	245.5		245.5	0.63%	245.5	0.99%
33 Interlachen Lake/Park Manor - Water	6441	271.1		271.1	0.69%	271.1	1.09%
34 JS - 48 Est - Water	6597	77.5		77.5	0.20%	77.5	0.31%
35 JS - Kings Cove - Sewer	6395		198.5	198.5	0.51%	198.5	0.80%
36 JS - Kings Cove - Water	6595	205.5		205.5	0.52%	205.5	0.83%
37 JS - Summit Chase - Sewer	6396		218.5	218.5	0.56%	218.5	0.88%
38 JS - Summit Chase - Water	6596	319.0		319.0	0.81%	319.0	1.29%
39 Jasmine Lakes - Sewer	6391		1,600.8	1,600.8	4.09%	1,600.8	6.46%
40 Jasmine Lakes - Water	6574	1,638.5		1,638.5	4.18%	1,638.5	6.61%
41 Jungle Den - Sewer	6468		136.6	136.6	0.35%	136.6	0.55%
42 Jungle Den - Water	6467	114.4		114.4	0.29%	114.4	0.46%
43 Kingswood - Water	6401	60.5		60.5	0.15%	60.5	0.24%
44 Lake Gibson Estates - Sewer	6435		349.6	349.6	0.89%	349.6	1.41%
45 Lake Gibson Estates - Water	6434	841.6		841.6	2.15%	841.6	3.40%
46 Lake Josephine - Water	6589	611.1		611.1	1.56%	611.1	2.47%
47 LAKE SUZY - Sewer	6392		498.0	498.0	1.27%	0.0	0.00%
48 LAKE SUZY - Water	6582	795.0		795.0	2.03%	0.0	0.00%
49 Leisure Lakes - Sewer	6404		278.5	278.5	0.71%	278.5	1.12%
50 Leisure Lakes - Water	6403	282.0		282.0	0.72%	282.0	1.14%
51 Morningview - Sewer	6415		32.0	32.0	0.08%	32.0	0.13%
52 Morningview - Water	6414	33.0		33.0	0.08%	33.0	0.13%
53 Oakwood - Water	6402	202.5		202.5	0.52%	202.5	0.82%
54 Ocala Oaks - Water	6577	1,739.4		1,739.4	4.44%	1,739.4	7.02%
55 Orange Hill/Sugar Creek - Water	6436	171.5		171.5	0.44%	171.5	0.69%
56 Palm Port - Sewer	6445		105.0	105.0	0.27%	105.0	0.42%
57 Palm Port - Water	6444	105.0		105.0	0.27%	105.0	0.42%
58 Palm Terrace - Sewer	6430		1,008.5	1,008.5	2.57%	1,008.5	4.07%
59 Palm Terrace - Water	6429	1,203.1		1,203.1	3.07%	1,203.1	4.85%
60 Palms MHP - Water	6416	59.0		59.0	0.15%	59.0	0.24%
61 Park Manor - Sewer	6443		31.6	31.6	0.08%	31.6	0.13%
62 # Park Manor -> 6441	6442	0.0		0.0	0.00%	0.0	0.00%
63 PEACE RIVER - Sewer	6397		96.0	96.0	0.25%	0.0	0.00%
64 PEACE RIVER - Water	6600	98.0		98.0	0.25%	0.0	0.00%
65 Picciola Island - Water	6417	136.5		136.5	0.35%	136.5	0.55%
66 Piney Woods - Water	6418	172.1		172.1	0.44%	172.1	0.69%
67 Pomona Park - Water	6446	199.0		199.0	0.51%	199.0	0.80%
68 Quail Ridge - Water	6419	80.5		80.5	0.21%	80.5	0.32%
69 River Grove - Water	6447	106.0		106.0	0.27%	106.0	0.43%
70 SARASOTA - Sewer	6965		7,505.0	7,505.0	19.16%	0.0	0.00%
71 SARASOTA - Water	6964	5,075.0		5,075.0	12.96%	0.0	0.00%

	System Name	A/U #	ERC Count at 12/31/05			ERC per system/Total FL	PSC Regulated	ERC PSC
			Water	Sewer	Total	Percentage	ERCs	Regulated System/Total FL ERCs
72	# Saratoga Harbour -> 6451	6452	41.8		41.8	0.11%	41.8	0.17%
73	Sebring Lakes - Water	6933	65.5		65.5	0.17%	65.5	0.26%
74	Silver Lake Est/Western Shores - Water	6420	1,570.4		1,570.4	4.01%	1,570.4	6.34%
75	Silver Lake Oaks - Sewer	6449		37.0	37.0	0.09%	37.0	0.15%
76	Silver Lake Oaks - Water	6448	37.0		37.0	0.09%	37.0	0.15%
77	Skycrest - Water	6421	143.1		143.1	0.37%	143.1	0.58%
78	South Seas - Sewer	6831		400.3	400.3	1.02%	400.3	1.62%
79	St. John's Highlands - Water	6450	94.5		94.5	0.24%	94.5	0.38%
80	Stone Mountain - Water	6422	9.5		9.5	0.02%	9.5	0.04%
81	# Sugar Creek -> 6436	6437	61.5		61.5	0.16%	61.5	0.25%
82	Sunny Hills - Water	6471	505.6		505.6	1.29%	505.6	2.04%
83	Sunny Hills - Sewer	6472		172.6	172.6	0.44%	172.6	0.70%
84	Tangerine - Water	6428	301.9		301.9	0.77%	301.9	1.22%
85	Tomoka/Twin Rivers - Water	6469	271.2		271.2	0.69%	271.2	1.09%
86	Valencia Terrace - Sewer	6424		420.4	420.4	1.07%	420.4	1.70%
87	Valencia Terrace - Water	6423	396.4		396.4	1.01%	396.4	1.60%
88	Venetian Village - Sewer	6426		95.0	95.0	0.24%	95.0	0.38%
89	Venetian Village - Water	6425	93.5		93.5	0.24%	93.5	0.38%
90	Village Water - Sewer	6390		32.5	32.5	0.08%	32.5	0.13%
91	Village Water - Water	6571	374.7		374.7	0.96%	374.7	1.51%
92	Welaka/Saratoga - Water	6451	99.8		99.8	0.25%	99.8	0.40%
93	# Western Shores -> 6420	6427	458.0		458.0	1.17%	458.0	1.85%
94	Wooten - Water	6453	28.0		28.0	0.07%	28.0	0.11%
95	Zephyr Shores - Sewer	6432		531.3	531.3	1.36%	531.3	2.14%
96	Zephyr Shores - Water	6431	545.3		545.3	1.39%	545.3	2.20%
			24,204.5	14,965.8	39,170.3	100.00%	24,786.3	100.00%

3. Excel spreadsheet "Deficiency No. 9 (B-12)" as referenced in AUF's Notice of Filing Responses to Accounting Deficiency No. 9, filed on February 6, 2007.

Allocation of Expenses

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	3.14%	1.83%	4.98%	ERCs	19,257	11,236		30,493	612,790	
2	604 / 704	Pensions & Benefits	3.14%	1.83%	4.98%	ERCs	1,590	928		2,518	50,606	
3	615 / 715	Purchased Power	3.14%	1.83%	4.98%	ERCs	670	391		1,060	21,304	
4	618 / 718	Chemicals	3.16%	1.85%	5.01%	ERCs	13	8		21	412	
5	620 / 720	Materials & Supplies	3.14%	1.83%	4.98%	ERCs	829	484		1,313	26,382	
6	631 / 731	Contractual Services - Engineering	3.14%	1.83%	4.97%	ERCs	16	10		26	523	
7	632 / 732	Contractual Services - Acctg	3.14%	1.83%	4.97%	ERCs	446	260		707	14,207	
8	633 / 733	Contractual Services - Legal	3.14%	1.83%	4.98%	ERCs	63	37		99	1,993	
9	634 / 734	Contractual Services - Mgmt.	3.14%	1.83%	4.98%	ERCs	1,328	775		2,103	42,269	
10	636 / 736	Contractual Services - Other	3.14%	1.83%	4.98%	ERCs	5,397	3,149		8,545	171,733	
11	641 / 741	Rental of Building/Real Prop.	3.14%	1.83%	4.98%	ERCs	2,701	1,576		4,277	85,941	
12	650 / 750	Transportation Expenses	3.14%	1.83%	4.98%	ERCs	1,883	1,099		2,981	59,907	
13	656 / 756	Insurance - Vehicle	3.14%	1.83%	4.98%	ERCs	289	169		458	9,206	
14	657 / 757	Insurance - General Liability	3.14%	1.83%	4.98%	ERCs	547	319		866	17,397	
15	658 / 758	Insurance - Work. Comp.	3.14%	1.83%	4.98%	ERCs	(988)	(577)		(1,565)	(31,460)	
16	659 / 759	Insurance - Other	3.14%	1.83%	4.97%	ERCs	400	233		633	12,725	
17	675 / 775	Miscellaneous Expense	3.14%	1.83%	4.98%	ERCs	9,396	5,482		14,879	299,012	
18	670 / 770	Bad Debt Expense	3.14%	1.83%	4.98%	ERCs	(1,774)	(1,035)		(2,809)	(56,452)	

Allocation of Expenses

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	2.96%	1.38%	4.34%	ERCs	17,702	8,238		25,940	598,049	
2	604 / 704	Pensions & Benefits	2.96%	1.38%	4.34%	ERCs	1,462	680		2,142	49,389	
3	615 / 715	Purchased Power	2.96%	1.38%	4.34%	ERCs	616	286		902	20,791	
4	618 / 718	Chemicals	2.98%	1.39%	4.36%	ERCs	12	6		18	402	
5	620 / 720	Materials & Supplies	2.96%	1.38%	4.34%	ERCs	762	355		1,117	25,747	
6	631 / 731	Contractual Services - Engineering	2.95%	1.37%	4.33%	ERCs	15	7		22	510	
7	632 / 732	Contractual Services - Acctg	2.96%	1.38%	4.34%	ERCs	410	191		601	13,865	
8	633 / 733	Contractual Services - Legal	2.96%	1.38%	4.34%	ERCs	58	27		84	1,945	
9	634 / 734	Contractual Services - Mgmt.	2.96%	1.38%	4.34%	ERCs	1,221	568		1,789	41,252	
10	636 / 736	Contractual Services - Other	2.96%	1.38%	4.34%	ERCs	4,961	2,309		7,269	167,602	
11	641 / 741	Rental of Building/Real Prop.	2.96%	1.38%	4.34%	ERCs	2,483	1,155		3,638	83,874	
12	650 / 750	Transportation Expenses	2.96%	1.38%	4.34%	ERCs	1,731	805		2,536	58,466	
13	656 / 756	Insurance - Vehicle	2.96%	1.38%	4.34%	ERCs	266	124		390	8,985	
14	657 / 757	Insurance - General Liability	2.96%	1.38%	4.34%	ERCs	503	234		737	16,979	
15	658 / 758	Insurance - Work. Comp.	2.96%	1.38%	4.34%	ERCs	(909)	(423)		(1,332)	(30,703)	
16	659 / 759	Insurance - Other	2.96%	1.38%	4.33%	ERCs	367	171		538	12,419	
17	675 / 775	Miscellaneous Expense	2.96%	1.38%	4.34%	ERCs	8,638	4,019		12,657	291,819	
18	670 / 770	Bad Debt Expense	2.96%	1.38%	4.34%	ERCs	(1,631)	(759)		(2,390)	(55,094)	

Allocation of Expenses

Florida Public Service Commission

Arredondo Estates/Farms

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages			(7) Total	(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
			(4) Water	(5) Sewer	(6) Other			(9) Water	(10) Sewer	(11) Other	(12) Total	
1	603 / 703	Salaries - Officers	2.96%	1.38%		4.34%	ERCs	21,382	9,950		31,332	722,365
2	604 / 704	Pensions & Benefits	2.96%	1.38%		4.34%	ERCs	1,766	822		2,588	59,655
3	615 / 715	Purchased Power	2.96%	1.38%		4.34%	ERCs	744	346		1,090	25,113
4	618 / 718	Chemicals	2.98%	1.39%		4.36%	ERCs	14	7		21	486
5	620 / 720	Materials & Supplies	2.96%	1.38%		4.34%	ERCs	921	428		1,349	31,100
6	631 / 731	Contractual Services - Engineering	2.95%	1.37%		4.33%	ERCs	18	8		27	616
7	632 / 732	Contractual Services - Acctg	2.96%	1.38%		4.34%	ERCs	496	231		726	16,747
8	633 / 733	Contractual Services - Legal	2.96%	1.38%		4.34%	ERCs	70	32		102	2,350
9	634 / 734	Contractual Services - Mgmt.	2.96%	1.38%		4.34%	ERCs	1,475	686		2,161	49,828
10	636 / 736	Contractual Services - Other	2.96%	1.38%		4.34%	ERCs	5,992	2,788		8,781	202,442
11	641 / 741	Rental of Building/Real Prop.	2.96%	1.38%		4.34%	ERCs	2,999	1,395		4,394	101,309
12	650 / 750	Transportation Expenses	2.96%	1.38%		4.34%	ERCs	2,090	973		3,063	70,620
13	656 / 756	Insurance - Vehicle	2.96%	1.38%		4.34%	ERCs	321	150		471	10,852
14	657 / 757	Insurance - General Liability	2.96%	1.38%		4.34%	ERCs	607	283		890	20,508
15	658 / 758	Insurance - Work. Comp.	2.96%	1.38%		4.34%	ERCs	(1,098)	(511)		(1,608)	(37,085)
16	659 / 759	Insurance - Other	2.96%	1.38%		4.33%	ERCs	444	206		650	15,001
17	675 / 775	Miscellaneous Expense	2.96%	1.38%		4.34%	ERCs	10,433	4,855		15,288	352,479
18	670 / 770	Bad Debt Expense	2.96%	1.38%		4.34%	ERCs	(1,970)	(917)		(2,887)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Beecher's Point

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (11) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.26%	0.09%		0.35%	ERCs	1,591	563		2,154	612,790
2	604 / 704	Pensions & Benefits	0.26%	0.09%		0.35%	ERCs	131	47		178	50,606
3	615 / 715	Purchased Power	0.26%	0.09%		0.35%	ERCs	55	20		75	21,304
4	618 / 718	Chemicals	0.26%	0.09%		0.35%	ERCs	1	0		1	412
5	620 / 720	Materials & Supplies	0.26%	0.09%		0.35%	ERCs	68	24		93	26,382
6	631 / 731	Contractual Services - Engineering	0.26%	0.09%		0.35%	ERCs	1	0		2	523
7	632 / 732	Contractual Services - Acctg	0.26%	0.09%		0.35%	ERCs	37	13		50	14,207
8	633 / 733	Contractual Services - Legal	0.26%	0.09%		0.35%	ERCs	5	2		7	1,993
9	634 / 734	Contractual Services - Mgmt.	0.26%	0.09%		0.35%	ERCs	110	39		149	42,269
10	636 / 736	Contractual Services - Other	0.26%	0.09%		0.35%	ERCs	446	158		604	171,733
11	641 / 741	Rental of Building/Real Prop.	0.26%	0.09%		0.35%	ERCs	223	79		302	85,941
12	650 / 750	Transportation Expenses	0.26%	0.09%		0.35%	ERCs	156	55		211	59,907
13	656 / 756	Insurance - Vehicle	0.26%	0.09%		0.35%	ERCs	24	8		32	9,206
14	657 / 757	Insurance - General Liability	0.26%	0.09%		0.35%	ERCs	45	16		61	17,397
15	658 / 758	Insurance - Work. Comp.	0.26%	0.09%		0.35%	ERCs	(82)	(29)		(111)	(31,460)
16	659 / 759	Insurance - Other	0.26%	0.09%		0.35%	ERCs	33	12		45	12,725
17	675 / 775	Miscellaneous Expense	0.26%	0.09%		0.35%	ERCs	776	275		1,051	299,012
18	670 / 770	Bad Debt Expense	0.26%	0.09%		0.35%	ERCs	(147)	(52)		(198)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Beecher's Point

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
			(4) Water	(5) Sewer	(6) Other	(7) Total		(9) Water	(10) Sewer	(11) Other	(12) Total	
1	603 / 703	Salaries - Officers	0.57%	0.28%		0.85%	ERCs	3,399	1,678		5,076	598,049
2	604 / 704	Pensions & Benefits	0.57%	0.28%		0.85%	ERCs	281	139		419	49,389
3	615 / 715	Purchased Power	0.57%	0.28%		0.85%	ERCs	118	58		177	20,791
4	618 / 718	Chemicals	0.57%	0.28%		0.85%	ERCs	2	1		3	402
5	620 / 720	Materials & Supplies	0.57%	0.28%		0.85%	ERCs	146	72		219	25,747
6	631 / 731	Contractual Services - Engineering	0.57%	0.28%		0.85%	ERCs	3	1		4	510
7	632 / 732	Contractual Services - Acctg	0.57%	0.28%		0.85%	ERCs	79	39		118	13,865
8	633 / 733	Contractual Services - Legal	0.57%	0.28%		0.85%	ERCs	11	5		17	1,945
9	634 / 734	Contractual Services - Mgmt.	0.57%	0.28%		0.85%	ERCs	234	116		350	41,252
10	636 / 736	Contractual Services - Other	0.57%	0.28%		0.85%	ERCs	952	470		1,423	167,602
11	641 / 741	Rental of Building/Real Prop.	0.57%	0.28%		0.85%	ERCs	477	235		712	83,874
12	650 / 750	Transportation Expenses	0.57%	0.28%		0.85%	ERCs	332	164		496	58,466
13	656 / 756	Insurance - Vehicle	0.57%	0.28%		0.85%	ERCs	51	25		76	8,985
14	657 / 757	Insurance - General Liability	0.57%	0.28%		0.85%	ERCs	97	48		144	16,979
15	658 / 758	Insurance - Work. Comp.	0.57%	0.28%		0.85%	ERCs	(174)	(86)		(261)	(30,703)
16	659 / 759	Insurance - Other	0.57%	0.28%		0.85%	ERCs	71	35		105	12,419
17	675 / 775	Miscellaneous Expense	0.57%	0.28%		0.85%	ERCs	1,658	819		2,477	291,819
18	670 / 770	Bad Debt Expense	0.57%	0.28%		0.85%	ERCs	(313)	(155)		(468)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Beecher's Point
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages			(7) Total	(8) Allocation Method	(10) Amounts Allocated			(12) Total	(13) Gross Amounts
			(4) Water	(5) Sewer	(6) Other			(9) Water	(10) Sewer	(11) Other		
1	603 / 703	Salaries - Officers	0.57%	0.28%		0.85%	ERCs	4,105	2,026		6,131	722,365
2	604 / 704	Pensions & Benefits	0.57%	0.28%		0.85%	ERCs	339	167		506	59,655
3	615 / 715	Purchased Power	0.57%	0.28%		0.85%	ERCs	143	70		213	25,113
4	618 / 718	Chemicals	0.57%	0.28%		0.85%	ERCs	3	1		4	486
5	620 / 720	Materials & Supplies	0.57%	0.28%		0.85%	ERCs	177	87		264	31,100
6	631 / 731	Contractual Services - Engineering	0.57%	0.28%		0.85%	ERCs	3	2		5	616
7	632 / 732	Contractual Services - Acctg	0.57%	0.28%		0.85%	ERCs	95	47		142	16,747
8	633 / 733	Contractual Services - Legal	0.57%	0.28%		0.85%	ERCs	13	7		20	2,350
9	634 / 734	Contractual Services - Mgmt.	0.57%	0.28%		0.85%	ERCs	283	140		423	49,828
10	636 / 736	Contractual Services - Other	0.57%	0.28%		0.85%	ERCs	1,150	568		1,718	202,442
11	641 / 741	Rental of Building/Real Prop.	0.57%	0.28%		0.85%	ERCs	576	284		860	101,309
12	650 / 750	Transportation Expenses	0.57%	0.28%		0.85%	ERCs	401	198		599	70,620
13	656 / 756	Insurance - Vehicle	0.57%	0.28%		0.85%	ERCs	62	30		92	10,852
14	657 / 757	Insurance - General Liability	0.57%	0.28%		0.85%	ERCs	117	58		174	20,508
15	658 / 758	Insurance - Work. Comp.	0.57%	0.28%		0.85%	ERCs	(211)	(104)		(315)	(37,085)
16	659 / 759	Insurance - Other	0.57%	0.28%		0.85%	ERCs	85	42		127	15,001
17	675 / 775	Miscellaneous Expense	0.57%	0.28%		0.85%	ERCs	2,003	989		2,992	352,479
18	670 / 770	Bad Debt Expense	0.57%	0.28%		0.85%	ERCs	(378)	(187)		(565)	(66,547)

Allocation of Expenses

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	4.74%	2.06%	6.80%	ERCs	29,031	12,647		41,678	612,790	
2	604 / 704	Pensions & Benefits	4.74%	2.06%	6.80%	ERCs	2,398	1,044		3,442	50,606	
3	615 / 715	Purchased Power	4.74%	2.06%	6.80%	ERCs	1,010	440		1,449	21,304	
4	618 / 718	Chemicals	4.77%	2.08%	6.84%	ERCs	20	9		28	412	
5	620 / 720	Materials & Supplies	4.74%	2.06%	6.80%	ERCs	1,250	544		1,794	26,382	
6	631 / 731	Contractual Services - Engineering	4.73%	2.06%	6.79%	ERCs	25	11		36	523	
7	632 / 732	Contractual Services - Acctg	4.74%	2.06%	6.80%	ERCs	673	293		966	14,207	
8	633 / 733	Contractual Services - Legal	4.74%	2.07%	6.81%	ERCs	94	41		136	1,993	
9	634 / 734	Contractual Services - Mgmt.	4.74%	2.06%	6.80%	ERCs	2,003	872		2,875	42,269	
10	636 / 736	Contractual Services - Other	4.74%	2.06%	6.80%	ERCs	8,136	3,544		11,680	171,733	
11	641 / 741	Rental of Building/Real Prop.	4.74%	2.06%	6.80%	ERCs	4,072	1,774		5,845	85,941	
12	650 / 750	Transportation Expenses	4.74%	2.06%	6.80%	ERCs	2,838	1,236		4,075	59,907	
13	656 / 756	Insurance - Vehicle	4.74%	2.06%	6.80%	ERCs	436	190		626	9,206	
14	657 / 757	Insurance - General Liability	4.74%	2.06%	6.80%	ERCs	824	359		1,183	17,397	
15	658 / 758	Insurance - Work. Comp.	4.74%	2.06%	6.80%	ERCs	(1,490)	(649)		(2,139)	(31,460)	
16	659 / 759	Insurance - Other	4.73%	2.06%	6.80%	ERCs	602	262		865	12,725	
17	675 / 775	Miscellaneous Expense	4.74%	2.06%	6.80%	ERCs	14,165	6,171		20,336	299,012	
18	670 / 770	Bad Debt Expense	4.74%	2.06%	6.80%	ERCs	(2,675)	(1,165)		(3,840)	(56,452)	

Allocation of Expenses

Florida Public Service Commission

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

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	3.63%	2.55%	6.18%	ERCs	21,686	15,244		36,930	598,049	
2	604 / 704	Pensions & Benefits	3.63%	2.55%	6.18%	ERCs	1,791	1,259		3,050	49,389	
3	615 / 715	Purchased Power	3.63%	2.55%	6.18%	ERCs	754	530		1,284	20,791	
4	618 / 718	Chemicals	3.65%	2.56%	6.21%	ERCs	15	10		25	402	
5	620 / 720	Materials & Supplies	3.63%	2.55%	6.17%	ERCs	934	656		1,590	25,747	
6	631 / 731	Contractual Services - Engineering	3.62%	2.54%	6.16%	ERCs	18	13		31	510	
7	632 / 732	Contractual Services - Acctg	3.62%	2.55%	6.17%	ERCs	503	353		856	13,865	
8	633 / 733	Contractual Services - Legal	3.63%	2.55%	6.18%	ERCs	71	50		120	1,945	
9	634 / 734	Contractual Services - Mgmt.	3.63%	2.55%	6.18%	ERCs	1,496	1,051		2,547	41,252	
10	636 / 736	Contractual Services - Other	3.63%	2.55%	6.17%	ERCs	6,077	4,272		10,349	167,602	
11	641 / 741	Rental of Building/Real Prop.	3.63%	2.55%	6.18%	ERCs	3,042	2,138		5,179	83,874	
12	650 / 750	Transportation Expenses	3.63%	2.55%	6.18%	ERCs	2,120	1,490		3,611	58,466	
13	656 / 756	Insurance - Vehicle	3.63%	2.55%	6.18%	ERCs	326	229		555	8,985	
14	657 / 757	Insurance - General Liability	3.63%	2.55%	6.18%	ERCs	616	433		1,049	16,979	
15	658 / 758	Insurance - Work. Comp.	3.63%	2.55%	6.17%	ERCs	(1,113)	(782)		(1,896)	(30,703)	
16	659 / 759	Insurance - Other	3.62%	2.55%	6.17%	ERCs	450	316		766	12,419	
17	675 / 775	Miscellaneous Expense	3.63%	2.55%	6.17%	ERCs	10,582	7,438		18,020	291,819	
18	670 / 770	Bad Debt Expense	3.63%	2.55%	6.18%	ERCs	(1,998)	(1,404)		(3,402)	(55,094)	

Allocation of Expenses

Florida Public Service Commission

Chuluota
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	3.63%	2.55%	6.18%	ERCs	26,194	18,412		44,606	722,365	
2	604 / 704	Pensions & Benefits	3.63%	2.55%	6.18%	ERCs	2,163	1,521		3,684	59,655	
3	615 / 715	Purchased Power	3.63%	2.55%	6.18%	ERCs	911	640		1,551	25,113	
4	618 / 718	Chemicals	3.65%	2.56%	6.21%	ERCs	18	12		30	486	
5	620 / 720	Materials & Supplies	3.63%	2.55%	6.17%	ERCs	1,128	793		1,920	31,100	
6	631 / 731	Contractual Services - Engineering	3.62%	2.54%	6.16%	ERCs	22	16		38	616	
7	632 / 732	Contractual Services - Acctg	3.62%	2.55%	6.17%	ERCs	607	427		1,034	16,747	
8	633 / 733	Contractual Services - Legal	3.63%	2.55%	6.18%	ERCs	85	60		145	2,350	
9	634 / 734	Contractual Services - Mgmt.	3.63%	2.55%	6.18%	ERCs	1,807	1,270		3,077	49,828	
10	636 / 736	Contractual Services - Other	3.63%	2.55%	6.17%	ERCs	7,341	5,160		12,501	202,442	
11	641 / 741	Rental of Building/Real Prop.	3.63%	2.55%	6.18%	ERCs	3,674	2,582		6,256	101,309	
12	650 / 750	Transportation Expenses	3.63%	2.55%	6.18%	ERCs	2,561	1,800		4,361	70,620	
13	656 / 756	Insurance - Vehicle	3.63%	2.55%	6.18%	ERCs	394	277		670	10,852	
14	657 / 757	Insurance - General Liability	3.63%	2.55%	6.18%	ERCs	744	523		1,267	20,508	
15	658 / 758	Insurance - Work. Comp.	3.63%	2.55%	6.17%	ERCs	(1,345)	(945)		(2,290)	(37,085)	
16	659 / 759	Insurance - Other	3.62%	2.55%	6.17%	ERCs	544	382		926	15,001	
17	675 / 775	Miscellaneous Expense	3.63%	2.55%	6.17%	ERCs	12,781	8,984		21,765	352,479	
18	670 / 770	Bad Debt Expense	3.63%	2.55%	6.18%	ERCs	(2,413)	(1,696)		(4,110)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

Carlton Village

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Provide a description of all systems other than water and sewer.

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.81%	0.00%		0.81%	ERCs	4,950	0		4,950	612,790
2	604 / 704	Pensions & Benefits	0.81%	0.00%		0.81%	ERCs	409	0		409	50,606
3	615 / 715	Purchased Power	0.81%	0.00%		0.81%	ERCs	172	0		172	21,304
4	618 / 718	Chemicals	0.81%	0.00%		0.81%	ERCs	3	0		3	412
5	620 / 720	Materials & Supplies	0.81%	0.00%		0.81%	ERCs	213	0		213	26,382
6	631 / 731	Contractual Services - Engineering	0.81%	0.00%		0.81%	ERCs	4	0		4	523
7	632 / 732	Contractual Services - Acctg	0.81%	0.00%		0.81%	ERCs	115	0		115	14,207
8	633 / 733	Contractual Services - Legal	0.81%	0.00%		0.81%	ERCs	16	0		16	1,993
9	634 / 734	Contractual Services - Mgmt.	0.81%	0.00%		0.81%	ERCs	341	0		341	42,269
10	636 / 736	Contractual Services - Other	0.81%	0.00%		0.81%	ERCs	1,387	0		1,387	171,733
11	641 / 741	Rental of Building/Real Prop.	0.81%	0.00%		0.81%	ERCs	694	0		694	85,941
12	650 / 750	Transportation Expenses	0.81%	0.00%		0.81%	ERCs	484	0		484	59,907
13	656 / 756	Insurance - Vehicle	0.81%	0.00%		0.81%	ERCs	74	0		74	9,206
14	657 / 757	Insurance - General Liability	0.81%	0.00%		0.81%	ERCs	141	0		141	17,397
15	658 / 758	Insurance - Work. Comp.	0.81%	0.00%		0.81%	ERCs	(254)	0		(254)	(31,460)
16	659 / 759	Insurance - Other	0.81%	0.00%		0.81%	ERCs	103	0		103	12,725
17	675 / 775	Miscellaneous Expense	0.81%	0.00%		0.81%	ERCs	2,415	0		2,415	299,012
18	670 / 770	Bad Debt Expense	0.81%	0.00%		0.81%	ERCs	(456)	0		(456)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Carlton Village

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.93%	0.00%		0.93%	ERCs	5,548	0		5,548	598,049
2	604 / 704	Pensions & Benefits	0.93%	0.00%		0.93%	ERCs	458	0		458	49,389
3	615 / 715	Purchased Power	0.93%	0.00%		0.93%	ERCs	193	0		193	20,791
4	618 / 718	Chemicals	0.93%	0.00%		0.93%	ERCs	4	0		4	402
5	620 / 720	Materials & Supplies	0.93%	0.00%		0.93%	ERCs	239	0		239	25,747
6	631 / 731	Contractual Services - Engineering	0.93%	0.00%		0.93%	ERCs	5	0		5	510
7	632 / 732	Contractual Services - Acctg	0.93%	0.00%		0.93%	ERCs	129	0		129	13,865
8	633 / 733	Contractual Services - Legal	0.93%	0.00%		0.93%	ERCs	18	0		18	1,945
9	634 / 734	Contractual Services - Mgmt.	0.93%	0.00%		0.93%	ERCs	383	0		383	41,252
10	636 / 736	Contractual Services - Other	0.93%	0.00%		0.93%	ERCs	1,555	0		1,555	167,602
11	641 / 741	Rental of Building/Real Prop.	0.93%	0.00%		0.93%	ERCs	778	0		778	83,874
12	650 / 750	Transportation Expenses	0.93%	0.00%		0.93%	ERCs	542	0		542	58,466
13	656 / 756	Insurance - Vehicle	0.93%	0.00%		0.93%	ERCs	83	0		83	8,985
14	657 / 757	Insurance - General Liability	0.93%	0.00%		0.93%	ERCs	158	0		158	16,979
15	658 / 758	Insurance - Work. Comp.	0.93%	0.00%		0.93%	ERCs	(285)	0		(285)	(30,703)
16	659 / 759	Insurance - Other	0.93%	0.00%		0.93%	ERCs	115	0		115	12,419
17	675 / 775	Miscellaneous Expense	0.93%	0.00%		0.93%	ERCs	2,707	0		2,707	291,819
18	670 / 770	Bad Debt Expense	0.93%	0.00%		0.93%	ERCs	(511)	0		(511)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Carlton Village
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.93%	0.00%		0.93%	ERCs	6,702	0		6,702	722,365
2	604 / 704	Pensions & Benefits	0.93%	0.00%		0.93%	ERCs	553	0		553	59,655
3	615 / 715	Purchased Power	0.93%	0.00%		0.93%	ERCs	233	0		233	25,113
4	618 / 718	Chemicals	0.93%	0.00%		0.93%	ERCs	5	0		5	486
5	620 / 720	Materials & Supplies	0.93%	0.00%		0.93%	ERCs	289	0		289	31,100
6	631 / 731	Contractual Services - Engineering	0.93%	0.00%		0.93%	ERCs	6	0		6	616
7	632 / 732	Contractual Services - Acctg	0.93%	0.00%		0.93%	ERCs	155	0		155	16,747
8	633 / 733	Contractual Services - Legal	0.93%	0.00%		0.93%	ERCs	22	0		22	2,350
9	634 / 734	Contractual Services - Mgmt.	0.93%	0.00%		0.93%	ERCs	462	0		462	49,828
10	636 / 736	Contractual Services - Other	0.93%	0.00%		0.93%	ERCs	1,878	0		1,878	202,442
11	641 / 741	Rental of Building/Real Prop.	0.93%	0.00%		0.93%	ERCs	940	0		940	101,309
12	650 / 750	Transportation Expenses	0.93%	0.00%		0.93%	ERCs	655	0		655	70,620
13	656 / 756	Insurance - Vehicle	0.93%	0.00%		0.93%	ERCs	101	0		101	10,852
14	657 / 757	Insurance - General Liability	0.93%	0.00%		0.93%	ERCs	190	0		190	20,508
15	658 / 758	Insurance - Work. Comp.	0.93%	0.00%		0.93%	ERCs	(344)	0		(344)	(37,085)
16	659 / 759	Insurance - Other	0.93%	0.00%		0.93%	ERCs	139	0		139	15,001
17	675 / 775	Miscellaneous Expense	0.93%	0.00%		0.93%	ERCs	3,270	0		3,270	352,479
18	670 / 770	Bad Debt Expense	0.93%	0.00%		0.93%	ERCs	(617)	0		(617)	(66,547)

Allocation of Expenses

Florida Public Service Commission

East Lake Harris Estates

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.72%	0.00%		0.72%	ERCs	4,405	0		4,405	612,790
2	604 / 704	Pensions & Benefits	0.72%	0.00%		0.72%	ERCs	364	0		364	50,606
3	615 / 715	Purchased Power	0.72%	0.00%		0.72%	ERCs	153	0		153	21,304
4	618 / 718	Chemicals	0.72%	0.00%		0.72%	ERCs	3	0		3	412
5	620 / 720	Materials & Supplies	0.72%	0.00%		0.72%	ERCs	190	0		190	26,382
6	631 / 731	Contractual Services - Engineering	0.72%	0.00%		0.72%	ERCs	4	0		4	523
7	632 / 732	Contractual Services - Acctg	0.72%	0.00%		0.72%	ERCs	102	0		102	14,207
8	633 / 733	Contractual Services - Legal	0.72%	0.00%		0.72%	ERCs	14	0		14	1,993
9	634 / 734	Contractual Services - Mgmt.	0.72%	0.00%		0.72%	ERCs	304	0		304	42,269
10	636 / 736	Contractual Services - Other	0.72%	0.00%		0.72%	ERCs	1,235	0		1,235	171,733
11	641 / 741	Rental of Building/Real Prop.	0.72%	0.00%		0.72%	ERCs	618	0		618	85,941
12	650 / 750	Transportation Expenses	0.72%	0.00%		0.72%	ERCs	431	0		431	59,907
13	656 / 756	Insurance - Vehicle	0.72%	0.00%		0.72%	ERCs	66	0		66	9,206
14	657 / 757	Insurance - General Liability	0.72%	0.00%		0.72%	ERCs	125	0		125	17,397
15	658 / 758	Insurance - Work. Comp.	0.72%	0.00%		0.72%	ERCs	(226)	0		(226)	(31,460)
16	659 / 759	Insurance - Other	0.72%	0.00%		0.72%	ERCs	91	0		91	12,725
17	675 / 775	Miscellaneous Expense	0.72%	0.00%		0.72%	ERCs	2,150	0		2,150	299,012
18	670 / 770	Bad Debt Expense	0.72%	0.00%		0.72%	ERCs	(406)	0		(406)	(56,452)

Allocation of Expenses

Florida Public Service Commission

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

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.63%	0.00%	0.63%	ERCs	3,746	0		3,746	598,049	
2	604 / 704	Pensions & Benefits	0.63%	0.00%	0.63%	ERCs	309	0		309	49,389	
3	615 / 715	Purchased Power	0.63%	0.00%	0.63%	ERCs	130	0		130	20,791	
4	618 / 718	Chemicals	0.63%	0.00%	0.63%	ERCs	3	0		3	402	
5	620 / 720	Materials & Supplies	0.63%	0.00%	0.63%	ERCs	161	0		161	25,747	
6	631 / 731	Contractual Services - Engineering	0.63%	0.00%	0.63%	ERCs		3	0	3	510	
7	632 / 732	Contractual Services - Acctg	0.63%	0.00%	0.63%	ERCs	87	0		87	13,865	
8	633 / 733	Contractual Services - Legal	0.63%	0.00%	0.63%	ERCs	12	0		12	1,945	
9	634 / 734	Contractual Services - Mgmt.	0.63%	0.00%	0.63%	ERCs	258	0		258	41,252	
10	636 / 736	Contractual Services - Other	0.63%	0.00%	0.63%	ERCs	1,050	0		1,050	167,602	
11	641 / 741	Rental of Building/Real Prop.	0.63%	0.00%	0.63%	ERCs	525	0		525	83,874	
12	650 / 750	Transportation Expenses	0.63%	0.00%	0.63%	ERCs	366	0		366	58,466	
13	656 / 756	Insurance - Vehicle	0.63%	0.00%	0.63%	ERCs	56	0		56	8,985	
14	657 / 757	Insurance - General Liability	0.63%	0.00%	0.63%	ERCs	106	0		106	16,979	
15	658 / 758	Insurance - Work. Comp.	0.63%	0.00%	0.63%	ERCs	(192)	0		(192)	(30,703)	
16	659 / 759	Insurance - Other	0.63%	0.00%	0.63%	ERCs	78	0		78	12,419	
17	675 / 775	Miscellaneous Expense	0.63%	0.00%	0.63%	ERCs	1,828	0		1,828	291,819	
18	670 / 770	Bad Debt Expense	0.63%	0.00%	0.63%	ERCs	(345)	0		(345)	(55,094)	

Allocation of Expenses

Florida Public Service Commission

East Lake Harris Estates
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
			(4) Water	(5) Sewer	(6) Other	(7) Total		(9) Water	(10) Sewer	(11) Other	(12) Total	
1	603 / 703	Salaries - Officers	0.63%	0.00%		0.63%	ERCs	4,524	0		4,524	722,365
2	604 / 704	Pensions & Benefits	0.63%	0.00%		0.63%	ERCs	374	0		374	59,655
3	615 / 715	Purchased Power	0.63%	0.00%		0.63%	ERCs	157	0		157	25,113
4	618 / 718	Chemicals	0.63%	0.00%		0.63%	ERCs	3	0		3	486
5	620 / 720	Materials & Supplies	0.63%	0.00%		0.63%	ERCs	195	0		195	31,100
6	631 / 731	Contractual Services - Engineering	0.63%	0.00%		0.63%	ERCs	4	0		4	616
7	632 / 732	Contractual Services - Acctg	0.63%	0.00%		0.63%	ERCs	105	0		105	16,747
8	633 / 733	Contractual Services - Legal	0.63%	0.00%		0.63%	ERCs	15	0		15	2,350
9	634 / 734	Contractual Services - Mgmt.	0.63%	0.00%		0.63%	ERCs	312	0		312	49,828
10	636 / 736	Contractual Services - Other	0.63%	0.00%		0.63%	ERCs	1,268	0		1,268	202,442
11	641 / 741	Rental of Building/Real Prop.	0.63%	0.00%		0.63%	ERCs	635	0		635	101,309
12	650 / 750	Transportation Expenses	0.63%	0.00%		0.63%	ERCs	442	0		442	70,620
13	656 / 756	Insurance - Vehicle	0.63%	0.00%		0.63%	ERCs	68	0		68	10,852
14	657 / 757	Insurance - General Liability	0.63%	0.00%		0.63%	ERCs	128	0		128	20,508
15	658 / 758	Insurance - Work. Comp.	0.63%	0.00%		0.63%	ERCs	(232)	0		(232)	(37,085)
16	659 / 759	Insurance - Other	0.63%	0.00%		0.63%	ERCs	94	0		94	15,001
17	675 / 775	Miscellaneous Expense	0.63%	0.00%		0.63%	ERCs	2,208	0		2,208	352,479
18	670 / 770	Bad Debt Expense	0.63%	0.00%		0.63%	ERCs	(417)	0		(417)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Fern Terrace

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Allocation			(10) Amounts Allocated			(11) Total	(12) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other	Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.50%	0.00%		0.50%	ERCs	3,094	0		3,094			612,790	
2	604 / 704	Pensions & Benefits	0.50%	0.00%		0.50%	ERCs	255	0		255			50,606	
3	615 / 715	Purchased Power	0.50%	0.00%		0.50%	ERCs	108	0		108			21,304	
4	618 / 718	Chemicals	0.51%	0.00%		0.51%	ERCs	2	0		2			412	
5	620 / 720	Materials & Supplies	0.50%	0.00%		0.50%	ERCs	133	0		133			26,382	
6	631 / 731	Contractual Services - Engineering	0.50%	0.00%		0.50%	ERCs	3	0		3			523	
7	632 / 732	Contractual Services - Acctg	0.50%	0.00%		0.50%	ERCs	72	0		72			14,207	
8	633 / 733	Contractual Services - Legal	0.51%	0.00%		0.51%	ERCs	10	0		10			1,993	
9	634 / 734	Contractual Services - Mgmt.	0.50%	0.00%		0.50%	ERCs	213	0		213			42,269	
10	636 / 736	Contractual Services - Other	0.50%	0.00%		0.50%	ERCs	867	0		867			171,733	
11	641 / 741	Rental of Building/Real Prop.	0.50%	0.00%		0.50%	ERCs	434	0		434			85,941	
12	650 / 750	Transportation Expenses	0.50%	0.00%		0.50%	ERCs	302	0		302			59,907	
13	656 / 756	Insurance - Vehicle	0.51%	0.00%		0.51%	ERCs	46	0		46			9,206	
14	657 / 757	Insurance - General Liability	0.50%	0.00%		0.50%	ERCs	88	0		88			17,397	
15	658 / 758	Insurance - Work. Comp.	0.50%	0.00%		0.50%	ERCs	(159)	0		(159)			(31,460)	
16	659 / 759	Insurance - Other	0.50%	0.00%		0.50%	ERCs	64	0		64			12,725	
17	675 / 775	Miscellaneous Expense	0.50%	0.00%		0.50%	ERCs	1,510	0		1,510			299,012	
18	670 / 770	Bad Debt Expense	0.50%	0.00%		0.50%	ERCs	(285)	0		(285)			(56,452)	

Allocation of Expenses

Florida Public Service Commission

Fern Terrace
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [X] Projected [X]

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.44%	0.00%		0.44%	ERCs	2,611	0		2,611	598,049
2	604 / 704	Pensions & Benefits	0.44%	0.00%		0.44%	ERCs	216	0		216	49,389
3	615 / 715	Purchased Power	0.44%	0.00%		0.44%	ERCs	91	0		91	20,791
4	618 / 718	Chemicals	0.44%	0.00%		0.44%	ERCs	2	0		2	402
5	620 / 720	Materials & Supplies	0.44%	0.00%		0.44%	ERCs	112	0		112	25,747
6	631 / 731	Contractual Services - Engineering	0.44%	0.00%		0.44%	ERCs	2	0		2	510
7	632 / 732	Contractual Services - Acctg	0.44%	0.00%		0.44%	ERCs	61	0		61	13,865
8	633 / 733	Contractual Services - Legal	0.44%	0.00%		0.44%	ERCs	8	0		8	1,945
9	634 / 734	Contractual Services - Mgmt.	0.44%	0.00%		0.44%	ERCs	180	0		180	41,252
10	636 / 736	Contractual Services - Other	0.44%	0.00%		0.44%	ERCs	732	0		732	167,602
11	641 / 741	Rental of Building/Real Prop.	0.44%	0.00%		0.44%	ERCs	366	0		366	83,874
12	650 / 750	Transportation Expenses	0.44%	0.00%		0.44%	ERCs	255	0		255	58,466
13	656 / 756	Insurance - Vehicle	0.44%	0.00%		0.44%	ERCs	39	0		39	8,985
14	657 / 757	Insurance - General Liability	0.44%	0.00%		0.44%	ERCs	74	0		74	16,979
15	658 / 758	Insurance - Work. Comp.	0.44%	0.00%		0.44%	ERCs	(134)	0		(134)	(30,703)
16	659 / 759	Insurance - Other	0.44%	0.00%		0.44%	ERCs	54	0		54	12,419
17	675 / 775	Miscellaneous Expense	0.44%	0.00%		0.44%	ERCs	1,274	0		1,274	291,819
18	670 / 770	Bad Debt Expense	0.44%	0.00%		0.44%	ERCs	(241)	0		(241)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Fern Terrace

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.44%	0.00%		0.44%	ERCs	3,154	0		3,154	722,365
2	604 / 704	Pensions & Benefits	0.44%	0.00%		0.44%	ERCs	260	0		260	59,655
3	615 / 715	Purchased Power	0.44%	0.00%		0.44%	ERCs	110	0		110	25,113
4	618 / 718	Chemicals	0.44%	0.00%		0.44%	ERCs	2	0		2	486
5	620 / 720	Materials & Supplies	0.44%	0.00%		0.44%	ERCs	136	0		136	31,100
6	631 / 731	Contractual Services - Engineering	0.44%	0.00%		0.44%	ERCs	3	0		3	616
7	632 / 732	Contractual Services - Acctg	0.44%	0.00%		0.44%	ERCs	73	0		73	16,747
8	633 / 733	Contractual Services - Legal	0.44%	0.00%		0.44%	ERCs	10	0		10	2,350
9	634 / 734	Contractual Services - Mgmt.	0.44%	0.00%		0.44%	ERCs	218	0		218	49,828
10	636 / 736	Contractual Services - Other	0.44%	0.00%		0.44%	ERCs	884	0		884	202,442
11	641 / 741	Rental of Building/Real Prop.	0.44%	0.00%		0.44%	ERCs	442	0		442	101,309
12	650 / 750	Transportation Expenses	0.44%	0.00%		0.44%	ERCs	308	0		308	70,620
13	656 / 756	Insurance - Vehicle	0.44%	0.00%		0.44%	ERCs	47	0		47	10,852
14	657 / 757	Insurance - General Liability	0.44%	0.00%		0.44%	ERCs	90	0		90	20,508
15	658 / 758	Insurance - Work. Comp.	0.44%	0.00%		0.44%	ERCs	(162)	0		(162)	(37,085)
16	659 / 759	Insurance - Other	0.44%	0.00%		0.44%	ERCs	65	0		65	15,001
17	675 / 775	Miscellaneous Expense	0.44%	0.00%		0.44%	ERCs	1,539	0		1,539	352,479
18	670 / 770	Bad Debt Expense	0.44%	0.00%		0.44%	ERCs	(291)	0		(291)	(66,547)

Allocation of Expenses

Florida Public Service Commission

FI Central Commerce Park
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
			(4) Water	(5) Sewer	(6) Other	(7) Total		(9) Water	(10) Sewer	(11) Other	(12) Total	
1	603 / 703	Salaries - Officers	0.00%	0.27%		0.27%	ERCs	0	1,683		1,683	612,790
2	604 / 704	Pensions & Benefits	0.00%	0.27%		0.27%	ERCs	0	139		139	50,606
3	615 / 715	Purchased Power	0.00%	0.27%		0.27%	ERCs	0	59		59	21,304
4	618 / 718	Chemicals	0.00%	0.28%		0.28%	ERCs	0	1		1	412
5	620 / 720	Materials & Supplies	0.00%	0.27%		0.27%	ERCs	0	72		72	26,382
6	631 / 731	Contractual Services - Engineering	0.00%	0.27%		0.27%	ERCs	0	1		1	523
7	632 / 732	Contractual Services - Acctg	0.00%	0.27%		0.27%	ERCs	0	39		39	14,207
8	633 / 733	Contractual Services - Legal	0.00%	0.27%		0.27%	ERCs	0	5		5	1,993
9	634 / 734	Contractual Services - Mgmt.	0.00%	0.27%		0.27%	ERCs	0	116		116	42,269
10	636 / 736	Contractual Services - Other	0.00%	0.27%		0.27%	ERCs	0	472		472	171,733
11	641 / 741	Rental of Building/Real Prop.	0.00%	0.27%		0.27%	ERCs	0	236		236	85,941
12	650 / 750	Transportation Expenses	0.00%	0.27%		0.27%	ERCs	0	165		165	59,907
13	656 / 756	Insurance - Vehicle	0.00%	0.27%		0.27%	ERCs	0	25		25	9,206
14	657 / 757	Insurance - General Liability	0.00%	0.27%		0.27%	ERCs	0	48		48	17,397
15	658 / 758	Insurance - Work. Comp.	0.00%	0.27%		0.27%	ERCs	0	(86)		(86)	(31,460)
16	659 / 759	Insurance - Other	0.00%	0.27%		0.27%	ERCs	0	35		35	12,725
17	675 / 775	Miscellaneous Expense	0.00%	0.27%		0.27%	ERCs	0	821		821	299,012
18	670 / 770	Bad Debt Expense	0.00%	0.27%		0.27%	ERCs	0	(155)		(155)	(56,452)

Allocation of Expenses

Florida Public Service Commission

FI Central Commerce Park
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [X] Projected [X]

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.00%	1.34%		1.34%	ERCs	0	8,008		8,008	598,049
2	604 / 704	Pensions & Benefits	0.00%	1.34%		1.34%	ERCs	0	661		661	49,389
3	615 / 715	Purchased Power	0.00%	1.34%		1.34%	ERCs	0	278		278	20,791
4	618 / 718	Chemicals	0.00%	1.35%		1.35%	ERCs	0	5		5	402
5	620 / 720	Materials & Supplies	0.00%	1.34%		1.34%	ERCs	0	345		345	25,747
6	631 / 731	Contractual Services - Engineering	0.00%	1.34%		1.34%	ERCs	0	7		7	510
7	632 / 732	Contractual Services - Acctg	0.00%	1.34%		1.34%	ERCs	0	186		186	13,865
8	633 / 733	Contractual Services - Legal	0.00%	1.34%		1.34%	ERCs	0	26		26	1,945
9	634 / 734	Contractual Services - Mgmt.	0.00%	1.34%		1.34%	ERCs	0	552		552	41,252
10	636 / 736	Contractual Services - Other	0.00%	1.34%		1.34%	ERCs	0	2,244		2,244	167,602
11	641 / 741	Rental of Building/Real Prop.	0.00%	1.34%		1.34%	ERCs	0	1,123		1,123	83,874
12	650 / 750	Transportation Expenses	0.00%	1.34%		1.34%	ERCs	0	783		783	58,466
13	656 / 756	Insurance - Vehicle	0.00%	1.34%		1.34%	ERCs	0	120		120	8,985
14	657 / 757	Insurance - General Liability	0.00%	1.34%		1.34%	ERCs	0	227		227	16,979
15	658 / 758	Insurance - Work. Comp.	0.00%	1.34%		1.34%	ERCs	0	(411)		(411)	(30,703)
16	659 / 759	Insurance - Other	0.00%	1.34%		1.34%	ERCs	0	166		166	12,419
17	675 / 775	Miscellaneous Expense	0.00%	1.34%		1.34%	ERCs	0	3,908		3,908	291,819
18	670 / 770	Bad Debt Expense	0.00%	1.34%		1.34%	ERCs	0	(738)		(738)	(55,094)

Allocation of Expenses

Florida Public Service Commission

FI Central Commerce Park

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.00%	1.34%		1.34%	ERCs	0	9,673		9,673	722,365
2	604 / 704	Pensions & Benefits	0.00%	1.34%		1.34%	ERCs	0	799		799	59,655
3	615 / 715	Purchased Power	0.00%	1.34%		1.34%	ERCs	0	336		336	25,113
4	618 / 718	Chemicals	0.00%	1.35%		1.35%	ERCs	0	7		7	486
5	620 / 720	Materials & Supplies	0.00%	1.34%		1.34%	ERCs	0	416		416	31,100
6	631 / 731	Contractual Services - Engineering	0.00%	1.34%		1.34%	ERCs	0	8		8	616
7	632 / 732	Contractual Services - Acctg	0.00%	1.34%		1.34%	ERCs	0	224		224	16,747
8	633 / 733	Contractual Services - Legal	0.00%	1.34%		1.34%	ERCs	0	31		31	2,350
9	634 / 734	Contractual Services - Mgmt.	0.00%	1.34%		1.34%	ERCs	0	667		667	49,828
10	636 / 736	Contractual Services - Other	0.00%	1.34%		1.34%	ERCs	0	2,711		2,711	202,442
11	641 / 741	Rental of Building/Real Prop.	0.00%	1.34%		1.34%	ERCs	0	1,357		1,357	101,309
12	650 / 750	Transportation Expenses	0.00%	1.34%		1.34%	ERCs	0	946		946	70,620
13	656 / 756	Insurance - Vehicle	0.00%	1.34%		1.34%	ERCs	0	145		145	10,852
14	657 / 757	Insurance - General Liability	0.00%	1.34%		1.34%	ERCs	0	275		275	20,508
15	658 / 758	Insurance - Work. Comp.	0.00%	1.34%		1.34%	ERCs	0	(497)		(497)	(37,085)
16	659 / 759	Insurance - Other	0.00%	1.34%		1.34%	ERCs	0	201		201	15,001
17	675 / 775	Miscellaneous Expense	0.00%	1.34%		1.34%	ERCs	0	4,720		4,720	352,479
18	670 / 770	Bad Debt Expense	0.00%	1.34%		1.34%	ERCs	0	(891)		(891)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Friendly Center

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages			(7) Total	(8) Allocation Method	(10) Amounts Allocated			(12) Total	(13) Gross Amounts
			(4) Water	(5) Sewer	(6) Other			(9) Water	(10) Sewer	(11) Other		
1	603 / 703	Salaries - Officers	0.11%	0.00%		0.11%	ERCs	643	0		643	612,790
2	604 / 704	Pensions & Benefits	0.11%	0.00%		0.11%	ERCs	53	0		53	50,606
3	615 / 715	Purchased Power	0.11%	0.00%		0.11%	ERCs	22	0		22	21,304
4	618 / 718	Chemicals	0.11%	0.00%		0.11%	ERCs	0	0		0	412
5	620 / 720	Materials & Supplies	0.11%	0.00%		0.11%	ERCs	28	0		28	26,382
6	631 / 731	Contractual Services - Engineering	0.10%	0.00%		0.10%	ERCs	1	0		1	523
7	632 / 732	Contractual Services - Acctg	0.10%	0.00%		0.10%	ERCs	15	0		15	14,207
8	633 / 733	Contractual Services - Legal	0.11%	0.00%		0.11%	ERCs	2	0		2	1,993
9	634 / 734	Contractual Services - Mgmt.	0.11%	0.00%		0.11%	ERCs	44	0		44	42,269
10	636 / 736	Contractual Services - Other	0.11%	0.00%		0.11%	ERCs	180	0		180	171,733
11	641 / 741	Rental of Building/Real Prop.	0.11%	0.00%		0.11%	ERCs	90	0		90	85,941
12	650 / 750	Transportation Expenses	0.11%	0.00%		0.11%	ERCs	63	0		63	59,907
13	656 / 756	Insurance - Vehicle	0.11%	0.00%		0.11%	ERCs	10	0		10	9,206
14	657 / 757	Insurance - General Liability	0.11%	0.00%		0.11%	ERCs	18	0		18	17,397
15	658 / 758	Insurance - Work. Comp.	0.10%	0.00%		0.10%	ERCs	(33)	0		(33)	(31,460)
16	659 / 759	Insurance - Other	0.10%	0.00%		0.10%	ERCs	13	0		13	12,725
17	675 / 775	Miscellaneous Expense	0.11%	0.00%		0.11%	ERCs	314	0		314	299,012
18	670 / 770	Bad Debt Expense	0.11%	0.00%		0.11%	ERCs	(59)	0		(59)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Friendly Center
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [X] Projected [X]

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.49%	0.00%		0.49%	ERCs	2,913	0		2,913	598,049
2	604 / 704	Pensions & Benefits	0.49%	0.00%		0.49%	ERCs	241	0		241	49,389
3	615 / 715	Purchased Power	0.49%	0.00%		0.49%	ERCs	101	0		101	20,791
4	618 / 718	Chemicals	0.49%	0.00%		0.49%	ERCs	2	0		2	402
5	620 / 720	Materials & Supplies	0.49%	0.00%		0.49%	ERCs	125	0		125	25,747
6	631 / 731	Contractual Services - Engineering	0.49%	0.00%		0.49%	ERCs	2	0		2	510
7	632 / 732	Contractual Services - Acctg	0.49%	0.00%		0.49%	ERCs	67	0		67	13,865
8	633 / 733	Contractual Services - Legal	0.49%	0.00%		0.49%	ERCs	9	0		9	1,945
9	634 / 734	Contractual Services - Mgmt.	0.49%	0.00%		0.49%	ERCs	201	0		201	41,252
10	636 / 736	Contractual Services - Other	0.49%	0.00%		0.49%	ERCs	816	0		816	167,602
11	641 / 741	Rental of Building/Real Prop.	0.49%	0.00%		0.49%	ERCs	408	0		408	83,874
12	650 / 750	Transportation Expenses	0.49%	0.00%		0.49%	ERCs	285	0		285	58,466
13	656 / 756	Insurance - Vehicle	0.49%	0.00%		0.49%	ERCs	44	0		44	8,985
14	657 / 757	Insurance - General Liability	0.49%	0.00%		0.49%	ERCs	83	0		83	16,979
15	658 / 758	Insurance - Work. Comp.	0.49%	0.00%		0.49%	ERCs	(150)	0		(150)	(30,703)
16	659 / 759	Insurance - Other	0.49%	0.00%		0.49%	ERCs	60	0		60	12,419
17	675 / 775	Miscellaneous Expense	0.49%	0.00%		0.49%	ERCs	1,421	0		1,421	291,819
18	670 / 770	Bad Debt Expense	0.49%	0.00%		0.49%	ERCs	(268)	0		(268)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Friendly Center

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages				(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other	Water			Sewer	Other			
1	603 / 703	Salaries - Officers	0.49%	0.00%		0.49%	ERCs	3,518	0		3,518	722,365	
2	604 / 704	Pensions & Benefits	0.49%	0.00%		0.49%	ERCs	291	0		291	59,655	
3	615 / 715	Purchased Power	0.49%	0.00%		0.49%	ERCs	122	0		122	25,113	
4	618 / 718	Chemicals	0.49%	0.00%		0.49%	ERCs	2	0		2	486	
5	620 / 720	Materials & Supplies	0.49%	0.00%		0.49%	ERCs	151	0		151	31,100	
6	631 / 731	Contractual Services - Engineering	0.49%	0.00%		0.49%	ERCs	3	0		3	616	
7	632 / 732	Contractual Services - Acctg	0.49%	0.00%		0.49%	ERCs	82	0		82	16,747	
8	633 / 733	Contractual Services - Legal	0.49%	0.00%		0.49%	ERCs	11	0		11	2,350	
9	634 / 734	Contractual Services - Mgmt.	0.49%	0.00%		0.49%	ERCs	243	0		243	49,828	
10	636 / 736	Contractual Services - Other	0.49%	0.00%		0.49%	ERCs	986	0		986	202,442	
11	641 / 741	Rental of Building/Real Prop.	0.49%	0.00%		0.49%	ERCs	493	0		493	101,309	
12	650 / 750	Transportation Expenses	0.49%	0.00%		0.49%	ERCs	344	0		344	70,620	
13	656 / 756	Insurance - Vehicle	0.49%	0.00%		0.49%	ERCs	53	0		53	10,852	
14	657 / 757	Insurance - General Liability	0.49%	0.00%		0.49%	ERCs	100	0		100	20,508	
15	658 / 758	Insurance - Work. Comp.	0.49%	0.00%		0.49%	ERCs	(181)	0		(181)	(37,085)	
16	659 / 759	Insurance - Other	0.49%	0.00%		0.49%	ERCs	73	0		73	15,001	
17	675 / 775	Miscellaneous Expense	0.49%	0.00%		0.49%	ERCs	1,717	0		1,717	352,479	
18	670 / 770	Bad Debt Expense	0.49%	0.00%		0.49%	ERCs	(324)	0		(324)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.62%	0.00%	0.62%	ERCs	3,779	0		3,779	612,790	
2	604 / 704	Pensions & Benefits	0.62%	0.00%	0.62%	ERCs	312	0		312	50,606	
3	615 / 715	Purchased Power	0.62%	0.00%	0.62%	ERCs	131	0		131	21,304	
4	618 / 718	Chemicals	0.62%	0.00%	0.62%	ERCs	3	0		3	412	
5	620 / 720	Materials & Supplies	0.62%	0.00%	0.62%	ERCs	163	0		163	26,382	
6	631 / 731	Contractual Services - Engineering	0.62%	0.00%	0.62%	ERCs	3	0		3	523	
7	632 / 732	Contractual Services - Acctg	0.62%	0.00%	0.62%	ERCs	88	0		88	14,207	
8	633 / 733	Contractual Services - Legal	0.62%	0.00%	0.62%	ERCs	12	0		12	1,993	
9	634 / 734	Contractual Services - Mgmt.	0.62%	0.00%	0.62%	ERCs	261	0		261	42,269	
10	636 / 736	Contractual Services - Other	0.62%	0.00%	0.62%	ERCs	1,059	0		1,059	171,733	
11	641 / 741	Rental of Building/Real Prop.	0.62%	0.00%	0.62%	ERCs	530	0		530	85,941	
12	650 / 750	Transportation Expenses	0.62%	0.00%	0.62%	ERCs	369	0		369	59,907	
13	656 / 756	Insurance - Vehicle	0.62%	0.00%	0.62%	ERCs	57	0		57	9,206	
14	657 / 757	Insurance - General Liability	0.62%	0.00%	0.62%	ERCs	107	0		107	17,397	
15	658 / 758	Insurance - Work. Comp.	0.62%	0.00%	0.62%	ERCs	(194)	0		(194)	(31,460)	
16	659 / 759	Insurance - Other	0.62%	0.00%	0.62%	ERCs	78	0		78	12,725	
17	675 / 775	Miscellaneous Expense	0.62%	0.00%	0.62%	ERCs	1,844	0		1,844	299,012	
18	670 / 770	Bad Debt Expense	0.62%	0.00%	0.62%	ERCs	(348)	0		(348)	(56,452)	

Allocation of Expenses

Florida Public Service Commission

Gibsonia Estates

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	1.03%	0.00%	1.03%	ERCs	6,186	0		6,186	598,049	
2	604 / 704	Pensions & Benefits	1.03%	0.00%	1.03%	ERCs	511	0		511	49,389	
3	615 / 715	Purchased Power	1.03%	0.00%	1.03%	ERCs	215	0		215	20,791	
4	618 / 718	Chemicals	1.04%	0.00%	1.04%	ERCs	4	0		4	402	
5	620 / 720	Materials & Supplies	1.03%	0.00%	1.03%	ERCs	266	0		266	25,747	
6	631 / 731	Contractual Services - Engineering	1.03%	0.00%	1.03%	ERCs	5	0		5	510	
7	632 / 732	Contractual Services - Acctg	1.03%	0.00%	1.03%	ERCs	143	0		143	13,865	
8	633 / 733	Contractual Services - Legal	1.04%	0.00%	1.04%	ERCs	20	0		20	1,945	
9	634 / 734	Contractual Services - Mgmt.	1.03%	0.00%	1.03%	ERCs	427	0		427	41,252	
10	636 / 736	Contractual Services - Other	1.03%	0.00%	1.03%	ERCs	1,734	0		1,734	167,602	
11	641 / 741	Rental of Building/Real Prop.	1.03%	0.00%	1.03%	ERCs	868	0		868	83,874	
12	650 / 750	Transportation Expenses	1.03%	0.00%	1.03%	ERCs	605	0		605	58,466	
13	656 / 756	Insurance - Vehicle	1.03%	0.00%	1.03%	ERCs	93	0		93	8,985	
14	657 / 757	Insurance - General Liability	1.03%	0.00%	1.03%	ERCs	176	0		176	16,979	
15	658 / 758	Insurance - Work. Comp.	1.03%	0.00%	1.03%	ERCs	(318)	0		(318)	(30,703)	
16	659 / 759	Insurance - Other	1.03%	0.00%	1.03%	ERCs	128	0		128	12,419	
17	675 / 775	Miscellaneous Expense	1.03%	0.00%	1.03%	ERCs	3,019	0		3,019	291,819	
18	670 / 770	Bad Debt Expense	1.03%	0.00%	1.03%	ERCs	(570)	0		(570)	(55,094)	

Allocation of Expenses

Florida Public Service Commission

Gibsonia Estates
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	1.03%	0.00%		1.03%	ERCs	7,472	0		7,472	722,365
2	604 / 704	Pensions & Benefits	1.03%	0.00%		1.03%	ERCs	617	0		617	59,655
3	615 / 715	Purchased Power	1.03%	0.00%		1.03%	ERCs	260	0		260	25,113
4	618 / 718	Chemicals	1.04%	0.00%		1.04%	ERCs	5	0		5	486
5	620 / 720	Materials & Supplies	1.03%	0.00%		1.03%	ERCs	322	0		322	31,100
6	631 / 731	Contractual Services - Engineering	1.03%	0.00%		1.03%	ERCs	6	0		6	616
7	632 / 732	Contractual Services - Acctg	1.03%	0.00%		1.03%	ERCs	173	0		173	16,747
8	633 / 733	Contractual Services - Legal	1.04%	0.00%		1.04%	ERCs	24	0		24	2,350
9	634 / 734	Contractual Services - Mgmt.	1.03%	0.00%		1.03%	ERCs	515	0		515	49,828
10	636 / 736	Contractual Services - Other	1.03%	0.00%		1.03%	ERCs	2,094	0		2,094	202,442
11	641 / 741	Rental of Building/Real Prop.	1.03%	0.00%		1.03%	ERCs	1,048	0		1,048	101,309
12	650 / 750	Transportation Expenses	1.03%	0.00%		1.03%	ERCs	731	0		731	70,620
13	656 / 756	Insurance - Vehicle	1.03%	0.00%		1.03%	ERCs	112	0		112	10,852
14	657 / 757	Insurance - General Liability	1.03%	0.00%		1.03%	ERCs	212	0		212	20,508
15	658 / 758	Insurance - Work. Comp.	1.03%	0.00%		1.03%	ERCs	(384)	0		(384)	(37,085)
16	659 / 759	Insurance - Other	1.03%	0.00%		1.03%	ERCs	155	0		155	15,001
17	675 / 775	Miscellaneous Expense	1.03%	0.00%		1.03%	ERCs	3,646	0		3,646	352,479
18	670 / 770	Bad Debt Expense	1.03%	0.00%		1.03%	ERCs	(688)	0		(688)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Grand Terrace

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Allocation			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.44%	0.00%	0.44%	ERCs	2,722	0	2,722	612,790		
2	604 / 704	Pensions & Benefits	0.44%	0.00%	0.44%	ERCs	225	0	225	50,606		
3	615 / 715	Purchased Power	0.44%	0.00%	0.44%	ERCs	95	0	95	21,304		
4	618 / 718	Chemicals	0.45%	0.00%	0.45%	ERCs	2	0	2	412		
5	620 / 720	Materials & Supplies	0.44%	0.00%	0.44%	ERCs	117	0	117	26,382		
6	631 / 731	Contractual Services - Engineering	0.44%	0.00%	0.44%	ERCs	2	0	2	523		
7	632 / 732	Contractual Services - Acctg	0.44%	0.00%	0.44%	ERCs	63	0	63	14,207		
8	633 / 733	Contractual Services - Legal	0.44%	0.00%	0.44%	ERCs	9	0	9	1,993		
9	634 / 734	Contractual Services - Mgmt.	0.44%	0.00%	0.44%	ERCs	188	0	188	42,269		
10	636 / 736	Contractual Services - Other	0.44%	0.00%	0.44%	ERCs	763	0	763	171,733		
11	641 / 741	Rental of Building/Real Prop.	0.44%	0.00%	0.44%	ERCs	382	0	382	85,941		
12	650 / 750	Transportation Expenses	0.44%	0.00%	0.44%	ERCs	266	0	266	59,907		
13	656 / 756	Insurance - Vehicle	0.44%	0.00%	0.44%	ERCs	41	0	41	9,206		
14	657 / 757	Insurance - General Liability	0.44%	0.00%	0.44%	ERCs	77	0	77	17,397		
15	658 / 758	Insurance - Work. Comp.	0.44%	0.00%	0.44%	ERCs	(140)	0	(140)	(31,460)		
16	659 / 759	Insurance - Other	0.44%	0.00%	0.44%	ERCs	56	0	56	12,725		
17	675 / 775	Miscellaneous Expense	0.44%	0.00%	0.44%	ERCs	1,328	0	1,328	299,012		
18	670 / 770	Bad Debt Expense	0.44%	0.00%	0.44%	ERCs	(251)	0	(251)	(56,452)		

Allocation of Expenses

Florida Public Service Commission

Grand Terrace

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.79%	0.00%		0.79%	ERCs	4,745	0		4,745	598,049
2	604 / 704	Pensions & Benefits	0.79%	0.00%		0.79%	ERCs	392	0		392	49,389
3	615 / 715	Purchased Power	0.79%	0.00%		0.79%	ERCs	165	0		165	20,791
4	618 / 718	Chemicals	0.80%	0.00%		0.80%	ERCs	3	0		3	402
5	620 / 720	Materials & Supplies	0.79%	0.00%		0.79%	ERCs	204	0		204	25,747
6	631 / 731	Contractual Services - Engineering	0.79%	0.00%		0.79%	ERCs	4	0		4	510
7	632 / 732	Contractual Services - Acctg	0.79%	0.00%		0.79%	ERCs	110	0		110	13,865
8	633 / 733	Contractual Services - Legal	0.79%	0.00%		0.79%	ERCs	15	0		15	1,945
9	634 / 734	Contractual Services - Mgmt.	0.79%	0.00%		0.79%	ERCs	327	0		327	41,252
10	636 / 736	Contractual Services - Other	0.79%	0.00%		0.79%	ERCs	1,330	0		1,330	167,602
11	641 / 741	Rental of Building/Real Prop.	0.79%	0.00%		0.79%	ERCs	666	0		666	83,874
12	650 / 750	Transportation Expenses	0.79%	0.00%		0.79%	ERCs	464	0		464	58,466
13	656 / 756	Insurance - Vehicle	0.79%	0.00%		0.79%	ERCs	71	0		71	8,985
14	657 / 757	Insurance - General Liability	0.79%	0.00%		0.79%	ERCs	135	0		135	16,979
15	658 / 758	Insurance - Work. Comp.	0.79%	0.00%		0.79%	ERCs	(244)	0		(244)	(30,703)
16	659 / 759	Insurance - Other	0.79%	0.00%		0.79%	ERCs	98	0		98	12,419
17	675 / 775	Miscellaneous Expense	0.79%	0.00%		0.79%	ERCs	2,315	0		2,315	291,819
18	670 / 770	Bad Debt Expense	0.79%	0.00%		0.79%	ERCs	(437)	0		(437)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Grand Terrace

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.79%	0.00%	0.79%	ERCs	5,732	0		5,732	722,365	
2	604 / 704	Pensions & Benefits	0.79%	0.00%	0.79%	ERCs	473	0		473	59,655	
3	615 / 715	Purchased Power	0.79%	0.00%	0.79%	ERCs	199	0		199	25,113	
4	618 / 718	Chemicals	0.80%	0.00%	0.80%	ERCs	4	0		4	486	
5	620 / 720	Materials & Supplies	0.79%	0.00%	0.79%	ERCs	247	0		247	31,100	
6	631 / 731	Contractual Services - Engineering	0.79%	0.00%	0.79%	ERCs	5	0		5	616	
7	632 / 732	Contractual Services - Acctg	0.79%	0.00%	0.79%	ERCs	133	0		133	16,747	
8	633 / 733	Contractual Services - Legal	0.79%	0.00%	0.79%	ERCs	19	0		19	2,350	
9	634 / 734	Contractual Services - Mgmt.	0.79%	0.00%	0.79%	ERCs	395	0		395	49,828	
10	636 / 736	Contractual Services - Other	0.79%	0.00%	0.79%	ERCs	1,606	0		1,606	202,442	
11	641 / 741	Rental of Building/Real Prop.	0.79%	0.00%	0.79%	ERCs	804	0		804	101,309	
12	650 / 750	Transportation Expenses	0.79%	0.00%	0.79%	ERCs	560	0		560	70,620	
13	656 / 756	Insurance - Vehicle	0.79%	0.00%	0.79%	ERCs	86	0		86	10,852	
14	657 / 757	Insurance - General Liability	0.79%	0.00%	0.79%	ERCs	163	0		163	20,508	
15	658 / 758	Insurance - Work. Comp.	0.79%	0.00%	0.79%	ERCs	(294)	0		(294)	(37,085)	
16	659 / 759	Insurance - Other	0.79%	0.00%	0.79%	ERCs	119	0		119	15,001	
17	675 / 775	Miscellaneous Expense	0.79%	0.00%	0.79%	ERCs	2,797	0		2,797	352,479	
18	670 / 770	Bad Debt Expense	0.79%	0.00%	0.79%	ERCs	(528)	0		(528)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

Haines Creek
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.44%	0.00%		0.44%	ERCs	2,698	0		2,698	612,790
2	604 / 704	Pensions & Benefits	0.44%	0.00%		0.44%	ERCs	223	0		223	50,606
3	615 / 715	Purchased Power	0.44%	0.00%		0.44%	ERCs	94	0		94	21,304
4	618 / 718	Chemicals	0.44%	0.00%		0.44%	ERCs	2	0		2	412
5	620 / 720	Materials & Supplies	0.44%	0.00%		0.44%	ERCs	116	0		116	26,382
6	631 / 731	Contractual Services - Engineering	0.44%	0.00%		0.44%	ERCs	2	0		2	523
7	632 / 732	Contractual Services - Acctg	0.44%	0.00%		0.44%	ERCs	63	0		63	14,207
8	633 / 733	Contractual Services - Legal	0.44%	0.00%		0.44%	ERCs	9	0		9	1,993
9	634 / 734	Contractual Services - Mgmt.	0.44%	0.00%		0.44%	ERCs	186	0		186	42,269
10	636 / 736	Contractual Services - Other	0.44%	0.00%		0.44%	ERCs	756	0		756	171,733
11	641 / 741	Rental of Building/Real Prop.	0.44%	0.00%		0.44%	ERCs	378	0		378	85,941
12	650 / 750	Transportation Expenses	0.44%	0.00%		0.44%	ERCs	264	0		264	59,907
13	656 / 756	Insurance - Vehicle	0.44%	0.00%		0.44%	ERCs	41	0		41	9,206
14	657 / 757	Insurance - General Liability	0.44%	0.00%		0.44%	ERCs	77	0		77	17,397
15	658 / 758	Insurance - Work. Comp.	0.44%	0.00%		0.44%	ERCs	(138)	0		(138)	(31,460)
16	659 / 759	Insurance - Other	0.44%	0.00%		0.44%	ERCs	56	0		56	12,725
17	675 / 775	Miscellaneous Expense	0.44%	0.00%		0.44%	ERCs	1,316	0		1,316	299,012
18	670 / 770	Bad Debt Expense	0.44%	0.00%		0.44%	ERCs	(249)	0		(249)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Haines Creek
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [X] Projected [X]

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (6) Allocation Percentages			(7) Total	(8) Allocation Method	(9) - (11) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.54%	0.00%		0.54%	ERCs	3,205	0		3,205	598,049
2	604 / 704	Pensions & Benefits	0.54%	0.00%		0.54%	ERCs	265	0		265	49,389
3	615 / 715	Purchased Power	0.54%	0.00%		0.54%	ERCs	111	0		111	20,791
4	618 / 718	Chemicals	0.54%	0.00%		0.54%	ERCs	2	0		2	402
5	620 / 720	Materials & Supplies	0.54%	0.00%		0.54%	ERCs	138	0		138	25,747
6	631 / 731	Contractual Services - Engineering	0.53%	0.00%		0.53%	ERCs	3	0		3	510
7	632 / 732	Contractual Services - Acctg	0.54%	0.00%		0.54%	ERCs	74	0		74	13,865
8	633 / 733	Contractual Services - Legal	0.54%	0.00%		0.54%	ERCs	10	0		10	1,945
9	634 / 734	Contractual Services - Mgmt.	0.54%	0.00%		0.54%	ERCs	221	0		221	41,252
10	636 / 736	Contractual Services - Other	0.54%	0.00%		0.54%	ERCs	898	0		898	167,602
11	641 / 741	Rental of Building/Real Prop.	0.54%	0.00%		0.54%	ERCs	449	0		449	83,874
12	650 / 750	Transportation Expenses	0.54%	0.00%		0.54%	ERCs	313	0		313	58,466
13	656 / 756	Insurance - Vehicle	0.54%	0.00%		0.54%	ERCs	48	0		48	8,985
14	657 / 757	Insurance - General Liability	0.54%	0.00%		0.54%	ERCs	91	0		91	16,979
15	658 / 758	Insurance - Work. Comp.	0.54%	0.00%		0.54%	ERCs	(164)	0		(164)	(30,703)
16	659 / 759	Insurance - Other	0.54%	0.00%		0.54%	ERCs	66	0		66	12,419
17	675 / 775	Miscellaneous Expense	0.54%	0.00%		0.54%	ERCs	1,564	0		1,564	291,819
18	670 / 770	Bad Debt Expense	0.54%	0.00%		0.54%	ERCs	(295)	0		(295)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Haines Creek

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Allocation			(10) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other	Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.54%	0.00%		0.54%	ERCs	3,871	0		3,871			722,365	
2	604 / 704	Pensions & Benefits	0.54%	0.00%		0.54%	ERCs	320	0		320			59,655	
3	615 / 715	Purchased Power	0.54%	0.00%		0.54%	ERCs	135	0		135			25,113	
4	618 / 718	Chemicals	0.54%	0.00%		0.54%	ERCs	3	0		3			486	
5	620 / 720	Materials & Supplies	0.54%	0.00%		0.54%	ERCs	167	0		167			31,100	
6	631 / 731	Contractual Services - Engineering	0.53%	0.00%		0.53%	ERCs	3	0		3			616	
7	632 / 732	Contractual Services - Acctg	0.54%	0.00%		0.54%	ERCs	90	0		90			16,747	
8	633 / 733	Contractual Services - Legal	0.54%	0.00%		0.54%	ERCs	13	0		13			2,350	
9	634 / 734	Contractual Services - Mgmt.	0.54%	0.00%		0.54%	ERCs	267	0		267			49,828	
10	636 / 736	Contractual Services - Other	0.54%	0.00%		0.54%	ERCs	1,085	0		1,085			202,442	
11	641 / 741	Rental of Building/Real Prop.	0.54%	0.00%		0.54%	ERCs	543	0		543			101,309	
12	650 / 750	Transportation Expenses	0.54%	0.00%		0.54%	ERCs	378	0		378			70,620	
13	656 / 756	Insurance - Vehicle	0.54%	0.00%		0.54%	ERCs	58	0		58			10,852	
14	657 / 757	Insurance - General Liability	0.54%	0.00%		0.54%	ERCs	110	0		110			20,508	
15	658 / 758	Insurance - Work. Comp.	0.54%	0.00%		0.54%	ERCs	(199)	0		(199)			(37,085)	
16	659 / 759	Insurance - Other	0.54%	0.00%		0.54%	ERCs	80	0		80			15,001	
17	675 / 775	Miscellaneous Expense	0.54%	0.00%		0.54%	ERCs	1,889	0		1,889			352,479	
18	670 / 770	Bad Debt Expense	0.54%	0.00%		0.54%	ERCs	(357)	0		(357)			(66,547)	

Allocation of Expenses

Florida Public Service Commission

Harmony Homes
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.26%	0.00%		0.26%	ERCs	1,584	0		1,584	612,790
2	604 / 704	Pensions & Benefits	0.26%	0.00%		0.26%	ERCs	131	0		131	50,606
3	615 / 715	Purchased Power	0.26%	0.00%		0.26%	ERCs	55	0		55	21,304
4	618 / 718	Chemicals	0.26%	0.00%		0.26%	ERCs	1	0		1	412
5	620 / 720	Materials & Supplies	0.26%	0.00%		0.26%	ERCs	68	0		68	26,382
6	631 / 731	Contractual Services - Engineering	0.26%	0.00%		0.26%	ERCs	1	0		1	523
7	632 / 732	Contractual Services - Acctg	0.26%	0.00%		0.26%	ERCs	37	0		37	14,207
8	633 / 733	Contractual Services - Legal	0.26%	0.00%		0.26%	ERCs	5	0		5	1,993
9	634 / 734	Contractual Services - Mgmt.	0.26%	0.00%		0.26%	ERCs	109	0		109	42,269
10	636 / 736	Contractual Services - Other	0.26%	0.00%		0.26%	ERCs	444	0		444	171,733
11	641 / 741	Rental of Building/Real Prop.	0.26%	0.00%		0.26%	ERCs	222	0		222	85,941
12	650 / 750	Transportation Expenses	0.26%	0.00%		0.26%	ERCs	155	0		155	59,907
13	656 / 756	Insurance - Vehicle	0.26%	0.00%		0.26%	ERCs	24	0		24	9,206
14	657 / 757	Insurance - General Liability	0.26%	0.00%		0.26%	ERCs	45	0		45	17,397
15	658 / 758	Insurance - Work. Comp.	0.26%	0.00%		0.26%	ERCs	(81)	0		(81)	(31,460)
16	659 / 759	Insurance - Other	0.26%	0.00%		0.26%	ERCs	33	0		33	12,725
17	675 / 775	Miscellaneous Expense	0.26%	0.00%		0.26%	ERCs	773	0		773	299,012
18	670 / 770	Bad Debt Expense	0.26%	0.00%		0.26%	ERCs	(146)	0		(146)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Harmony Homes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.61%	0.00%		0.61%	ERCs	3,634	0		3,634	598,049
2	604 / 704	Pensions & Benefits	0.61%	0.00%		0.61%	ERCs	300	0		300	49,389
3	615 / 715	Purchased Power	0.61%	0.00%		0.61%	ERCs	126	0		126	20,791
4	618 / 718	Chemicals	0.61%	0.00%		0.61%	ERCs	2	0		2	402
5	620 / 720	Materials & Supplies	0.61%	0.00%		0.61%	ERCs	156	0		156	25,747
6	631 / 731	Contractual Services - Engineering	0.61%	0.00%		0.61%	ERCs	3	0		3	510
7	632 / 732	Contractual Services - Acctg	0.61%	0.00%		0.61%	ERCs	84	0		84	13,865
8	633 / 733	Contractual Services - Legal	0.61%	0.00%		0.61%	ERCs	12	0		12	1,945
9	634 / 734	Contractual Services - Mgmt.	0.61%	0.00%		0.61%	ERCs	251	0		251	41,252
10	636 / 736	Contractual Services - Other	0.61%	0.00%		0.61%	ERCs	1,018	0		1,018	167,602
11	641 / 741	Rental of Building/Real Prop.	0.61%	0.00%		0.61%	ERCs	510	0		510	83,874
12	650 / 750	Transportation Expenses	0.61%	0.00%		0.61%	ERCs	355	0		355	58,466
13	656 / 756	Insurance - Vehicle	0.61%	0.00%		0.61%	ERCs	55	0		55	8,985
14	657 / 757	Insurance - General Liability	0.61%	0.00%		0.61%	ERCs	103	0		103	16,979
15	658 / 758	Insurance - Work. Comp.	0.61%	0.00%		0.61%	ERCs	(187)	0		(187)	(30,703)
16	659 / 759	Insurance - Other	0.61%	0.00%		0.61%	ERCs	75	0		75	12,419
17	675 / 775	Miscellaneous Expense	0.61%	0.00%		0.61%	ERCs	1,773	0		1,773	291,819
18	670 / 770	Bad Debt Expense	0.61%	0.00%		0.61%	ERCs	(335)	0		(335)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Harmony Homes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.61%	0.00%		0.61%	ERCs	4,389	0		4,389	722,365
2	604 / 704	Pensions & Benefits	0.61%	0.00%		0.61%	ERCs	362	0		362	59,655
3	615 / 715	Purchased Power	0.61%	0.00%		0.61%	ERCs	153	0		153	25,113
4	618 / 718	Chemicals	0.61%	0.00%		0.61%	ERCs	3	0		3	486
5	620 / 720	Materials & Supplies	0.61%	0.00%		0.61%	ERCs	189	0		189	31,100
6	631 / 731	Contractual Services - Engineering	0.61%	0.00%		0.61%	ERCs	4	0		4	616
7	632 / 732	Contractual Services - Acctg	0.61%	0.00%		0.61%	ERCs	102	0		102	16,747
8	633 / 733	Contractual Services - Legal	0.61%	0.00%		0.61%	ERCs	14	0		14	2,350
9	634 / 734	Contractual Services - Mgmt.	0.61%	0.00%		0.61%	ERCs	303	0		303	49,828
10	636 / 736	Contractual Services - Other	0.61%	0.00%		0.61%	ERCs	1,230	0		1,230	202,442
11	641 / 741	Rental of Building/Real Prop.	0.61%	0.00%		0.61%	ERCs	616	0		616	101,309
12	650 / 750	Transportation Expenses	0.61%	0.00%		0.61%	ERCs	429	0		429	70,620
13	656 / 756	Insurance - Vehicle	0.61%	0.00%		0.61%	ERCs	66	0		66	10,852
14	657 / 757	Insurance - General Liability	0.61%	0.00%		0.61%	ERCs	125	0		125	20,508
15	658 / 758	Insurance - Work. Comp.	0.61%	0.00%		0.61%	ERCs	(225)	0		(225)	(37,085)
16	659 / 759	Insurance - Other	0.61%	0.00%		0.61%	ERCs	91	0		91	15,001
17	675 / 775	Miscellaneous Expense	0.61%	0.00%		0.61%	ERCs	2,142	0		2,142	352,479
18	670 / 770	Bad Debt Expense	0.61%	0.00%		0.61%	ERCs	(404)	0		(404)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Hermits Cove

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	1.00%	0.00%		1.00%	ERCs	6,099	0		6,099	612,790
2	604 / 704	Pensions & Benefits	1.00%	0.00%		1.00%	ERCs	504	0		504	50,606
3	615 / 715	Purchased Power	1.00%	0.00%		1.00%	ERCs	212	0		212	21,304
4	618 / 718	Chemicals	1.00%	0.00%		1.00%	ERCs	4	0		4	412
5	620 / 720	Materials & Supplies	1.00%	0.00%		1.00%	ERCs	263	0		263	26,382
6	631 / 731	Contractual Services - Engineering	0.99%	0.00%		0.99%	ERCs	5	0		5	523
7	632 / 732	Contractual Services - Acctg	0.99%	0.00%		0.99%	ERCs	141	0		141	14,207
8	633 / 733	Contractual Services - Legal	1.00%	0.00%		1.00%	ERCs	20	0		20	1,993
9	634 / 734	Contractual Services - Mgmt.	1.00%	0.00%		1.00%	ERCs	421	0		421	42,269
10	636 / 736	Contractual Services - Other	1.00%	0.00%		1.00%	ERCs	1,709	0		1,709	171,733
11	641 / 741	Rental of Building/Real Prop.	1.00%	0.00%		1.00%	ERCs	855	0		855	85,941
12	650 / 750	Transportation Expenses	1.00%	0.00%		1.00%	ERCs	596	0		596	59,907
13	656 / 756	Insurance - Vehicle	1.00%	0.00%		1.00%	ERCs	92	0		92	9,206
14	657 / 757	Insurance - General Liability	1.00%	0.00%		1.00%	ERCs	173	0		173	17,397
15	658 / 758	Insurance - Work. Comp.	1.00%	0.00%		1.00%	ERCs	(313)	0		(313)	(31,460)
16	659 / 759	Insurance - Other	0.99%	0.00%		0.99%	ERCs	127	0		127	12,725
17	675 / 775	Miscellaneous Expense	1.00%	0.00%		1.00%	ERCs	2,976	0		2,976	299,012
18	670 / 770	Bad Debt Expense	1.00%	0.00%		1.00%	ERCs	(562)	0		(562)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Hermits Cove
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [X] Projected [X]

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.75%	0.00%	0.75%	ERCs	4,490	0		4,490	598,049	
2	604 / 704	Pensions & Benefits	0.75%	0.00%	0.75%	ERCs	371	0		371	49,389	
3	615 / 715	Purchased Power	0.75%	0.00%	0.75%	ERCs	156	0		156	20,791	
4	618 / 718	Chemicals	0.76%	0.00%	0.76%	ERCs	3	0		3	402	
5	620 / 720	Materials & Supplies	0.75%	0.00%	0.75%	ERCs	193	0		193	25,747	
6	631 / 731	Contractual Services - Engineering	0.75%	0.00%	0.75%	ERCs	4	0		4	510	
7	632 / 732	Contractual Services - Acctg	0.75%	0.00%	0.75%	ERCs	104	0		104	13,865	
8	633 / 733	Contractual Services - Legal	0.75%	0.00%	0.75%	ERCs	15	0		15	1,945	
9	634 / 734	Contractual Services - Mgmt.	0.75%	0.00%	0.75%	ERCs	310	0		310	41,252	
10	636 / 736	Contractual Services - Other	0.75%	0.00%	0.75%	ERCs	1,258	0		1,258	167,602	
11	641 / 741	Rental of Building/Real Prop.	0.75%	0.00%	0.75%	ERCs	630	0		630	83,874	
12	650 / 750	Transportation Expenses	0.75%	0.00%	0.75%	ERCs	439	0		439	58,466	
13	656 / 756	Insurance - Vehicle	0.75%	0.00%	0.75%	ERCs	67	0		67	8,985	
14	657 / 757	Insurance - General Liability	0.75%	0.00%	0.75%	ERCs	127	0		127	16,979	
15	658 / 758	Insurance - Work. Comp.	0.75%	0.00%	0.75%	ERCs	(230)	0		(230)	(30,703)	
16	659 / 759	Insurance - Other	0.75%	0.00%	0.75%	ERCs	93	0		93	12,419	
17	675 / 775	Miscellaneous Expense	0.75%	0.00%	0.75%	ERCs	2,191	0		2,191	291,819	
18	670 / 770	Bad Debt Expense	0.75%	0.00%	0.75%	ERCs	(414)	0		(414)	(55,094)	

Allocation of Expenses

Florida Public Service Commission

Hermits Cove
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(10) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.75%	0.00%	0.75%	ERCs	5,423	0	5,423	722,365		
2	604 / 704	Pensions & Benefits	0.75%	0.00%	0.75%	ERCs	448	0	448	59,655		
3	615 / 715	Purchased Power	0.75%	0.00%	0.75%	ERCs	189	0	189	25,113		
4	618 / 718	Chemicals	0.76%	0.00%	0.76%	ERCs	4	0	4	486		
5	620 / 720	Materials & Supplies	0.75%	0.00%	0.75%	ERCs	233	0	233	31,100		
6	631 / 731	Contractual Services - Engineering	0.75%	0.00%	0.75%	ERCs	5	0	5	616		
7	632 / 732	Contractual Services - Acctg	0.75%	0.00%	0.75%	ERCs	126	0	126	16,747		
8	633 / 733	Contractual Services - Legal	0.75%	0.00%	0.75%	ERCs	18	0	18	2,350		
9	634 / 734	Contractual Services - Mgmt.	0.75%	0.00%	0.75%	ERCs	374	0	374	49,828		
10	636 / 736	Contractual Services - Other	0.75%	0.00%	0.75%	ERCs	1,520	0	1,520	202,442		
11	641 / 741	Rental of Building/Real Prop.	0.75%	0.00%	0.75%	ERCs	761	0	761	101,309		
12	650 / 750	Transportation Expenses	0.75%	0.00%	0.75%	ERCs	530	0	530	70,620		
13	656 / 756	Insurance - Vehicle	0.75%	0.00%	0.75%	ERCs	81	0	81	10,852		
14	657 / 757	Insurance - General Liability	0.75%	0.00%	0.75%	ERCs	154	0	154	20,508		
15	658 / 758	Insurance - Work. Comp.	0.75%	0.00%	0.75%	ERCs	(278)	0	(278)	(37,085)		
16	659 / 759	Insurance - Other	0.75%	0.00%	0.75%	ERCs	113	0	113	15,001		
17	675 / 775	Miscellaneous Expense	0.75%	0.00%	0.75%	ERCs	2,646	0	2,646	352,479		
18	670 / 770	Bad Debt Expense	0.75%	0.00%	0.75%	ERCs	(500)	0	(500)	(66,547)		

Allocation of Expenses

Florida Public Service Commission

Hobby Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.42%	0.00%		0.42%	ERCs	2,574	0		2,574	612,790
2	604 / 704	Pensions & Benefits	0.42%	0.00%		0.42%	ERCs	213	0		213	50,606
3	615 / 715	Purchased Power	0.42%	0.00%		0.42%	ERCs	90	0		90	21,304
4	618 / 718	Chemicals	0.42%	0.00%		0.42%	ERCs	2	0		2	412
5	620 / 720	Materials & Supplies	0.42%	0.00%		0.42%	ERCs	111	0		111	26,382
6	631 / 731	Contractual Services - Engineering	0.42%	0.00%		0.42%	ERCs	2	0		2	523
7	632 / 732	Contractual Services - Acctg	0.42%	0.00%		0.42%	ERCs	60	0		60	14,207
8	633 / 733	Contractual Services - Legal	0.42%	0.00%		0.42%	ERCs	8	0		8	1,993
9	634 / 734	Contractual Services - Mgmt.	0.42%	0.00%		0.42%	ERCs	178	0		178	42,269
10	636 / 736	Contractual Services - Other	0.42%	0.00%		0.42%	ERCs	721	0		721	171,733
11	641 / 741	Rental of Building/Real Prop.	0.42%	0.00%		0.42%	ERCs	361	0		361	85,941
12	650 / 750	Transportation Expenses	0.42%	0.00%		0.42%	ERCs	252	0		252	59,907
13	656 / 756	Insurance - Vehicle	0.42%	0.00%		0.42%	ERCs	39	0		39	9,206
14	657 / 757	Insurance - General Liability	0.42%	0.00%		0.42%	ERCs	73	0		73	17,397
15	658 / 758	Insurance - Work. Comp.	0.42%	0.00%		0.42%	ERCs	(132)	0		(132)	(31,460)
16	659 / 759	Insurance - Other	0.42%	0.00%		0.42%	ERCs	53	0		53	12,725
17	675 / 775	Miscellaneous Expense	0.42%	0.00%		0.42%	ERCs	1,256	0		1,256	299,012
18	670 / 770	Bad Debt Expense	0.42%	0.00%		0.42%	ERCs	(237)	0		(237)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Hobby Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

Provide a description of all systems other than water and sewer.

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.75%	0.00%	0.75%	ERCs	4,507	0	0	4,507	598,049	
2	604 / 704	Pensions & Benefits	0.75%	0.00%	0.75%	ERCs	372	0	0	372	49,389	
3	615 / 715	Purchased Power	0.75%	0.00%	0.75%	ERCs	157	0	0	157	20,791	
4	618 / 718	Chemicals	0.76%	0.00%	0.76%	ERCs	3	0	0	3	402	
5	620 / 720	Materials & Supplies	0.75%	0.00%	0.75%	ERCs	194	0	0	194	25,747	
6	631 / 731	Contractual Services - Engineering	0.75%	0.00%	0.75%	ERCs	4	0	0	4	510	
7	632 / 732	Contractual Services - Acctg	0.75%	0.00%	0.75%	ERCs	104	0	0	104	13,865	
8	633 / 733	Contractual Services - Legal	0.75%	0.00%	0.75%	ERCs	15	0	0	15	1,945	
9	634 / 734	Contractual Services - Mgmt.	0.75%	0.00%	0.75%	ERCs	311	0	0	311	41,252	
10	636 / 736	Contractual Services - Other	0.75%	0.00%	0.75%	ERCs	1,263	0	0	1,263	167,602	
11	641 / 741	Rental of Building/Real Prop.	0.75%	0.00%	0.75%	ERCs	632	0	0	632	83,874	
12	650 / 750	Transportation Expenses	0.75%	0.00%	0.75%	ERCs	441	0	0	441	58,466	
13	656 / 756	Insurance - Vehicle	0.75%	0.00%	0.75%	ERCs	68	0	0	68	8,985	
14	657 / 757	Insurance - General Liability	0.75%	0.00%	0.75%	ERCs	128	0	0	128	16,979	
15	658 / 758	Insurance - Work. Comp.	0.75%	0.00%	0.75%	ERCs	(231)	0	0	(231)	(30,703)	
16	659 / 759	Insurance - Other	0.75%	0.00%	0.75%	ERCs	94	0	0	94	12,419	
17	675 / 775	Miscellaneous Expense	0.75%	0.00%	0.75%	ERCs	2,199	0	0	2,199	291,819	
18	670 / 770	Bad Debt Expense	0.75%	0.00%	0.75%	ERCs	(415)	0	0	(415)	(55,094)	

Allocation of Expenses

Florida Public Service Commission

Hobby Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.75%	0.00%	0.75%	ERCs	5,443	0	0	5,443	722,365	
2	604 / 704	Pensions & Benefits	0.75%	0.00%	0.75%	ERCs	450	0	0	450	59,655	
3	615 / 715	Purchased Power	0.75%	0.00%	0.75%	ERCs	189	0	0	189	25,113	
4	618 / 718	Chemicals	0.76%	0.00%	0.76%	ERCs	4	0	0	4	486	
5	620 / 720	Materials & Supplies	0.75%	0.00%	0.75%	ERCs	234	0	0	234	31,100	
6	631 / 731	Contractual Services - Engineering	0.75%	0.00%	0.75%	ERCs	5	0	0	5	616	
7	632 / 732	Contractual Services - Acctg	0.75%	0.00%	0.75%	ERCs	126	0	0	126	16,747	
8	633 / 733	Contractual Services - Legal	0.75%	0.00%	0.75%	ERCs	18	0	0	18	2,350	
9	634 / 734	Contractual Services - Mgmt.	0.75%	0.00%	0.75%	ERCs	375	0	0	375	49,828	
10	636 / 736	Contractual Services - Other	0.75%	0.00%	0.75%	ERCs	1,525	0	0	1,525	202,442	
11	641 / 741	Rental of Building/Real Prop.	0.75%	0.00%	0.75%	ERCs	763	0	0	763	101,309	
12	650 / 750	Transportation Expenses	0.75%	0.00%	0.75%	ERCs	532	0	0	532	70,620	
13	656 / 756	Insurance - Vehicle	0.75%	0.00%	0.75%	ERCs	82	0	0	82	10,852	
14	657 / 757	Insurance - General Liability	0.75%	0.00%	0.75%	ERCs	155	0	0	155	20,508	
15	658 / 758	Insurance - Work. Comp.	0.75%	0.00%	0.75%	ERCs	(279)	0	0	(279)	(37,085)	
16	659 / 759	Insurance - Other	0.75%	0.00%	0.75%	ERCs	113	0	0	113	15,001	
17	675 / 775	Miscellaneous Expense	0.75%	0.00%	0.75%	ERCs	2,656	0	0	2,656	352,479	
18	670 / 770	Bad Debt Expense	0.75%	0.00%	0.75%	ERCs	(502)	0	0	(502)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

Holiday Haven
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages			(7) Total	(8) Allocation Method	(10) Amounts Allocated			(13) Gross Amounts	
			(4) Water	(5) Sewer	(6) Other			(9) Water	(10) Sewer	(11) Other		(12) Total
1	603 / 703	Salaries - Officers	0.50%	0.49%		0.99%	ERCs	3,069	2,995		6,064	612,790
2	604 / 704	Pensions & Benefits	0.50%	0.49%		0.99%	ERCs	253	247		501	50,606
3	615 / 715	Purchased Power	0.50%	0.49%		0.99%	ERCs	107	104		211	21,304
4	618 / 718	Chemicals	0.50%	0.49%		1.00%	ERCs	2	2		4	412
5	620 / 720	Materials & Supplies	0.50%	0.49%		0.99%	ERCs	132	129		261	26,382
6	631 / 731	Contractual Services - Engineering	0.50%	0.49%		0.99%	ERCs	3	3		5	523
7	632 / 732	Contractual Services - Acctg	0.50%	0.49%		0.99%	ERCs	71	69		141	14,207
8	633 / 733	Contractual Services - Legal	0.50%	0.49%		0.99%	ERCs	10	10		20	1,993
9	634 / 734	Contractual Services - Mgmt.	0.50%	0.49%		0.99%	ERCs	212	207		418	42,269
10	636 / 736	Contractual Services - Other	0.50%	0.49%		0.99%	ERCs	860	839		1,699	171,733
11	641 / 741	Rental of Building/Real Prop.	0.50%	0.49%		0.99%	ERCs	430	420		850	85,941
12	650 / 750	Transportation Expenses	0.50%	0.49%		0.99%	ERCs	300	293		593	59,907
13	656 / 756	Insurance - Vehicle	0.50%	0.49%		0.99%	ERCs	46	45		91	9,206
14	657 / 757	Insurance - General Liability	0.50%	0.49%		0.99%	ERCs	87	85		172	17,397
15	658 / 758	Insurance - Work. Comp.	0.50%	0.49%		0.99%	ERCs	(158)	(154)		(311)	(31,460)
16	659 / 759	Insurance - Other	0.50%	0.49%		0.99%	ERCs	64	62		126	12,725
17	675 / 775	Miscellaneous Expense	0.50%	0.49%		0.99%	ERCs	1,497	1,461		2,959	299,012
18	670 / 770	Bad Debt Expense	0.50%	0.49%		0.99%	ERCs	(283)	(276)		(559)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Holiday Haven

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.71%	0.60%		1.30%	ERCs	4,218	3,581		7,799	598,049
2	604 / 704	Pensions & Benefits	0.71%	0.60%		1.30%	ERCs	348	296		644	49,389
3	615 / 715	Purchased Power	0.71%	0.60%		1.30%	ERCs	147	125		271	20,791
4	618 / 718	Chemicals	0.71%	0.60%		1.31%	ERCs	3	2		5	402
5	620 / 720	Materials & Supplies	0.71%	0.60%		1.30%	ERCs	182	154		336	25,747
6	631 / 731	Contractual Services - Engineering	0.70%	0.60%		1.30%	ERCs	4	3		7	510
7	632 / 732	Contractual Services - Acctg	0.71%	0.60%		1.30%	ERCs	98	83		181	13,865
8	633 / 733	Contractual Services - Legal	0.71%	0.60%		1.30%	ERCs	14	12		25	1,945
9	634 / 734	Contractual Services - Mgmt.	0.71%	0.60%		1.30%	ERCs	291	247		538	41,252
10	636 / 736	Contractual Services - Other	0.71%	0.60%		1.30%	ERCs	1,182	1,003		2,186	167,602
11	641 / 741	Rental of Building/Real Prop.	0.71%	0.60%		1.30%	ERCs	592	502		1,094	83,874
12	650 / 750	Transportation Expenses	0.71%	0.60%		1.30%	ERCs	412	350		763	58,466
13	656 / 756	Insurance - Vehicle	0.71%	0.60%		1.30%	ERCs	63	54		117	8,985
14	657 / 757	Insurance - General Liability	0.71%	0.60%		1.30%	ERCs	120	102		221	16,979
15	658 / 758	Insurance - Work. Comp.	0.71%	0.60%		1.30%	ERCs	(217)	(184)		(400)	(30,703)
16	659 / 759	Insurance - Other	0.70%	0.60%		1.30%	ERCs	88	74		162	12,419
17	675 / 775	Miscellaneous Expense	0.71%	0.60%		1.30%	ERCs	2,058	1,747		3,806	291,819
18	670 / 770	Bad Debt Expense	0.71%	0.60%		1.30%	ERCs	(389)	(330)		(719)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Holiday Haven
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.71%	0.60%		1.30%	ERCs	5,095	4,325		9,420	722,365
2	604 / 704	Pensions & Benefits	0.71%	0.60%		1.30%	ERCs	421	357		778	59,655
3	615 / 715	Purchased Power	0.71%	0.60%		1.30%	ERCs	177	150		328	25,113
4	618 / 718	Chemicals	0.71%	0.60%		1.31%	ERCs	3	3		6	486
5	620 / 720	Materials & Supplies	0.71%	0.60%		1.30%	ERCs	219	186		406	31,100
6	631 / 731	Contractual Services - Engineering	0.70%	0.60%		1.30%	ERCs	4	4		8	616
7	632 / 732	Contractual Services - Acctg	0.71%	0.60%		1.30%	ERCs	118	100		218	16,747
8	633 / 733	Contractual Services - Legal	0.71%	0.60%		1.30%	ERCs	17	14		31	2,350
9	634 / 734	Contractual Services - Mgmt.	0.71%	0.60%		1.30%	ERCs	351	298		650	49,828
10	636 / 736	Contractual Services - Other	0.71%	0.60%		1.30%	ERCs	1,428	1,212		2,640	202,442
11	641 / 741	Rental of Building/Real Prop.	0.71%	0.60%		1.30%	ERCs	715	607		1,321	101,309
12	650 / 750	Transportation Expenses	0.71%	0.60%		1.30%	ERCs	498	423		921	70,620
13	656 / 756	Insurance - Vehicle	0.71%	0.60%		1.30%	ERCs	77	65		142	10,852
14	657 / 757	Insurance - General Liability	0.71%	0.60%		1.30%	ERCs	145	123		267	20,508
15	658 / 758	Insurance - Work. Comp.	0.71%	0.60%		1.30%	ERCs	(262)	(222)		(484)	(37,085)
16	659 / 759	Insurance - Other	0.70%	0.60%		1.30%	ERCs	106	90		195	15,001
17	675 / 775	Miscellaneous Expense	0.71%	0.60%		1.30%	ERCs	2,486	2,110		4,597	352,479
18	670 / 770	Bad Debt Expense	0.71%	0.60%		1.30%	ERCs	(469)	(398)		(868)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Imperial Mobile Terrace

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Allocation			(10) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other	Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.99%	0.00%		0.99%	ERCs	6,064	0		6,064			612,790	
2	604 / 704	Pensions & Benefits	0.99%	0.00%		0.99%	ERCs	501	0		501			50,606	
3	615 / 715	Purchased Power	0.99%	0.00%		0.99%	ERCs	211	0		211			21,304	
4	618 / 718	Chemicals	1.00%	0.00%		1.00%	ERCs	4	0		4			412	
5	620 / 720	Materials & Supplies	0.99%	0.00%		0.99%	ERCs	261	0		261			26,382	
6	631 / 731	Contractual Services - Engineering	0.99%	0.00%		0.99%	ERCs	5	0		5			523	
7	632 / 732	Contractual Services - Acctg	0.99%	0.00%		0.99%	ERCs	141	0		141			14,207	
8	633 / 733	Contractual Services - Legal	0.99%	0.00%		0.99%	ERCs	20	0		20			1,993	
9	634 / 734	Contractual Services - Mgmt.	0.99%	0.00%		0.99%	ERCs	418	0		418			42,269	
10	636 / 736	Contractual Services - Other	0.99%	0.00%		0.99%	ERCs	1,699	0		1,699			171,733	
11	641 / 741	Rental of Building/Real Prop.	0.99%	0.00%		0.99%	ERCs	850	0		850			85,941	
12	650 / 750	Transportation Expenses	0.99%	0.00%		0.99%	ERCs	593	0		593			59,907	
13	656 / 756	Insurance - Vehicle	0.99%	0.00%		0.99%	ERCs	91	0		91			9,206	
14	657 / 757	Insurance - General Liability	0.99%	0.00%		0.99%	ERCs	172	0		172			17,397	
15	658 / 758	Insurance - Work. Comp.	0.99%	0.00%		0.99%	ERCs	(311)	0		(311)			(31,460)	
16	659 / 759	Insurance - Other	0.99%	0.00%		0.99%	ERCs	126	0		126			12,725	
17	675 / 775	Miscellaneous Expense	0.99%	0.00%		0.99%	ERCs	2,959	0		2,959			299,012	
18	670 / 770	Bad Debt Expense	0.99%	0.00%		0.99%	ERCs	(559)	0		(559)			(56,452)	

Allocation of Expenses

Florida Public Service Commission

Imperial Mobile Terrace

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.86%	0.00%		0.86%	ERCs	5,133	0		5,133	598,049
2	604 / 704	Pensions & Benefits	0.86%	0.00%		0.86%	ERCs	424	0		424	49,389
3	615 / 715	Purchased Power	0.86%	0.00%		0.86%	ERCs	178	0		178	20,791
4	618 / 718	Chemicals	0.86%	0.00%		0.86%	ERCs	3	0		3	402
5	620 / 720	Materials & Supplies	0.86%	0.00%		0.86%	ERCs	221	0		221	25,747
6	631 / 731	Contractual Services - Engineering	0.86%	0.00%		0.86%	ERCs	4	0		4	510
7	632 / 732	Contractual Services - Acctg	0.86%	0.00%		0.86%	ERCs	119	0		119	13,865
8	633 / 733	Contractual Services - Legal	0.86%	0.00%		0.86%	ERCs	17	0		17	1,945
9	634 / 734	Contractual Services - Mgmt.	0.86%	0.00%		0.86%	ERCs	354	0		354	41,252
10	636 / 736	Contractual Services - Other	0.86%	0.00%		0.86%	ERCs	1,438	0		1,438	167,602
11	641 / 741	Rental of Building/Real Prop.	0.86%	0.00%		0.86%	ERCs	720	0		720	83,874
12	650 / 750	Transportation Expenses	0.86%	0.00%		0.86%	ERCs	502	0		502	58,466
13	656 / 756	Insurance - Vehicle	0.86%	0.00%		0.86%	ERCs	77	0		77	8,985
14	657 / 757	Insurance - General Liability	0.86%	0.00%		0.86%	ERCs	146	0		146	16,979
15	658 / 758	Insurance - Work. Comp.	0.86%	0.00%		0.86%	ERCs	(263)	0		(263)	(30,703)
16	659 / 759	Insurance - Other	0.86%	0.00%		0.86%	ERCs	107	0		107	12,419
17	675 / 775	Miscellaneous Expense	0.86%	0.00%		0.86%	ERCs	2,505	0		2,505	291,819
18	670 / 770	Bad Debt Expense	0.86%	0.00%		0.86%	ERCs	(473)	0		(473)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Imperial Mobile Terrace
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.86%	0.00%	0.86%	ERCs	6,200	0		6,200	722,365	
2	604 / 704	Pensions & Benefits	0.86%	0.00%	0.86%	ERCs	512	0		512	59,655	
3	615 / 715	Purchased Power	0.86%	0.00%	0.86%	ERCs	216	0		216	25,113	
4	618 / 718	Chemicals	0.86%	0.00%	0.86%	ERCs	4	0		4	486	
5	620 / 720	Materials & Supplies	0.86%	0.00%	0.86%	ERCs	267	0		267	31,100	
6	631 / 731	Contractual Services - Engineering	0.86%	0.00%	0.86%	ERCs	5	0		5	616	
7	632 / 732	Contractual Services - Acctg	0.86%	0.00%	0.86%	ERCs	144	0		144	16,747	
8	633 / 733	Contractual Services - Legal	0.86%	0.00%	0.86%	ERCs	20	0		20	2,350	
9	634 / 734	Contractual Services - Mgmt.	0.86%	0.00%	0.86%	ERCs	428	0		428	49,828	
10	636 / 736	Contractual Services - Other	0.86%	0.00%	0.86%	ERCs	1,737	0		1,737	202,442	
11	641 / 741	Rental of Building/Real Prop.	0.86%	0.00%	0.86%	ERCs	870	0		870	101,309	
12	650 / 750	Transportation Expenses	0.86%	0.00%	0.86%	ERCs	606	0		606	70,620	
13	656 / 756	Insurance - Vehicle	0.86%	0.00%	0.86%	ERCs	93	0		93	10,852	
14	657 / 757	Insurance - General Liability	0.86%	0.00%	0.86%	ERCs	176	0		176	20,508	
15	658 / 758	Insurance - Work. Comp.	0.86%	0.00%	0.86%	ERCs	(318)	0		(318)	(37,085)	
16	659 / 759	Insurance - Other	0.86%	0.00%	0.86%	ERCs	129	0		129	15,001	
17	675 / 775	Miscellaneous Expense	0.86%	0.00%	0.86%	ERCs	3,025	0		3,025	352,479	
18	670 / 770	Bad Debt Expense	0.86%	0.00%	0.86%	ERCs	(571)	0		(571)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	1.48%	0.15%		1.63%	ERCs	9,082	895		9,976	612,790
2	604 / 704	Pensions & Benefits	1.48%	0.15%		1.63%	ERCs	750	74		824	50,606
3	615 / 715	Purchased Power	1.48%	0.15%		1.63%	ERCs	316	31		347	21,304
4	618 / 718	Chemicals	1.49%	0.15%		1.64%	ERCs	6	1		7	412
5	620 / 720	Materials & Supplies	1.48%	0.15%		1.63%	ERCs	391	39		430	26,382
6	631 / 731	Contractual Services - Engineering	1.48%	0.15%		1.63%	ERCs	8	1		8	523
7	632 / 732	Contractual Services - Acctg	1.48%	0.15%		1.63%	ERCs	210	21		231	14,207
8	633 / 733	Contractual Services - Legal	1.48%	0.15%		1.63%	ERCs	30	3		32	1,993
9	634 / 734	Contractual Services - Mgmt.	1.48%	0.15%		1.63%	ERCs	626	62		688	42,269
10	636 / 736	Contractual Services - Other	1.48%	0.15%		1.63%	ERCs	2,545	251		2,796	171,733
11	641 / 741	Rental of Building/Real Prop.	1.48%	0.15%		1.63%	ERCs	1,274	126		1,399	85,941
12	650 / 750	Transportation Expenses	1.48%	0.15%		1.63%	ERCs	888	87		975	59,907
13	656 / 756	Insurance - Vehicle	1.48%	0.15%		1.63%	ERCs	136	13		150	9,206
14	657 / 757	Insurance - General Liability	1.48%	0.15%		1.63%	ERCs	258	25		283	17,397
15	658 / 758	Insurance - Work. Comp.	1.48%	0.15%		1.63%	ERCs	(466)	(46)		(512)	(31,460)
16	659 / 759	Insurance - Other	1.48%	0.15%		1.63%	ERCs	188	19		207	12,725
17	675 / 775	Miscellaneous Expense	1.48%	0.15%		1.63%	ERCs	4,431	437		4,868	299,012
18	670 / 770	Bad Debt Expense	1.48%	0.15%		1.63%	ERCs	(837)	(82)		(919)	(56,452)

Allocation of Expenses

Florida Public Service Commission

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

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	1.27%	0.27%		1.54%	ERCs	7,590	1,630		9,220	598,049
2	604 / 704	Pensions & Benefits	1.27%	0.27%		1.54%	ERCs	627	135		761	49,389
3	615 / 715	Purchased Power	1.27%	0.27%		1.54%	ERCs	264	57		321	20,791
4	618 / 718	Chemicals	1.28%	0.27%		1.55%	ERCs	5	1		6	402
5	620 / 720	Materials & Supplies	1.27%	0.27%		1.54%	ERCs	327	70		397	25,747
6	631 / 731	Contractual Services - Engineering	1.27%	0.27%		1.54%	ERCs	6	1		8	510
7	632 / 732	Contractual Services - Acctg	1.27%	0.27%		1.54%	ERCs	176	38		214	13,865
8	633 / 733	Contractual Services - Legal	1.27%	0.27%		1.54%	ERCs	25	5		30	1,945
9	634 / 734	Contractual Services - Mgmt.	1.27%	0.27%		1.54%	ERCs	524	112		636	41,252
10	636 / 736	Contractual Services - Other	1.27%	0.27%		1.54%	ERCs	2,127	457		2,584	167,602
11	641 / 741	Rental of Building/Real Prop.	1.27%	0.27%		1.54%	ERCs	1,065	229		1,293	83,874
12	650 / 750	Transportation Expenses	1.27%	0.27%		1.54%	ERCs	742	159		901	58,466
13	656 / 756	Insurance - Vehicle	1.27%	0.27%		1.54%	ERCs	114	24		139	8,985
14	657 / 757	Insurance - General Liability	1.27%	0.27%		1.54%	ERCs	216	46		262	16,979
15	658 / 758	Insurance - Work. Comp.	1.27%	0.27%		1.54%	ERCs	(390)	(84)		(473)	(30,703)
16	659 / 759	Insurance - Other	1.27%	0.27%		1.54%	ERCs	158	34		191	12,419
17	675 / 775	Miscellaneous Expense	1.27%	0.27%		1.54%	ERCs	3,704	795		4,499	291,819
18	670 / 770	Bad Debt Expense	1.27%	0.27%		1.54%	ERCs	(699)	(150)		(849)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Interlachen Lake/Park Manor
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	1.27%	0.27%		1.54%	ERCs	9,168	1,969		11,137	722,365
2	604 / 704	Pensions & Benefits	1.27%	0.27%		1.54%	ERCs	757	163		920	59,655
3	615 / 715	Purchased Power	1.27%	0.27%		1.54%	ERCs	319	68		387	25,113
4	618 / 718	Chemicals	1.28%	0.27%		1.55%	ERCs	6	1		8	486
5	620 / 720	Materials & Supplies	1.27%	0.27%		1.54%	ERCs	395	85		479	31,100
6	631 / 731	Contractual Services - Engineering	1.27%	0.27%		1.54%	ERCs	8	2		9	616
7	632 / 732	Contractual Services - Acctg	1.27%	0.27%		1.54%	ERCs	212	46		258	16,747
8	633 / 733	Contractual Services - Legal	1.27%	0.27%		1.54%	ERCs	30	6		36	2,350
9	634 / 734	Contractual Services - Mgmt.	1.27%	0.27%		1.54%	ERCs	632	136		768	49,828
10	636 / 736	Contractual Services - Other	1.27%	0.27%		1.54%	ERCs	2,569	552		3,121	202,442
11	641 / 741	Rental of Building/Real Prop.	1.27%	0.27%		1.54%	ERCs	1,286	276		1,562	101,309
12	650 / 750	Transportation Expenses	1.27%	0.27%		1.54%	ERCs	896	192		1,089	70,620
13	656 / 756	Insurance - Vehicle	1.27%	0.27%		1.54%	ERCs	138	30		167	10,852
14	657 / 757	Insurance - General Liability	1.27%	0.27%		1.54%	ERCs	260	56		316	20,508
15	658 / 758	Insurance - Work. Comp.	1.27%	0.27%		1.54%	ERCs	(471)	(101)		(572)	(37,085)
16	659 / 759	Insurance - Other	1.27%	0.27%		1.54%	ERCs	190	41		231	15,001
17	675 / 775	Miscellaneous Expense	1.27%	0.27%		1.54%	ERCs	4,474	961		5,434	352,479
18	670 / 770	Bad Debt Expense	1.27%	0.27%		1.54%	ERCs	(845)	(181)		(1,026)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Jasmine Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	6.35%	6.39%		12.74%	ERCs	38,906	39,178		78,084	612,790
2	604 / 704	Pensions & Benefits	6.35%	6.39%		12.74%	ERCs	3,213	3,236		6,449	50,606
3	615 / 715	Purchased Power	6.35%	6.39%		12.75%	ERCs	1,353	1,362		2,715	21,304
4	618 / 718	Chemicals	6.39%	6.43%		12.82%	ERCs	26	27		53	412
5	620 / 720	Materials & Supplies	6.35%	6.39%		12.74%	ERCs	1,675	1,687		3,362	26,382
6	631 / 731	Contractual Services - Engineering				12.72%	ERCs				67	523
7	632 / 732	Contractual Services - Acctg	6.34%	6.38%		12.74%	ERCs	33	33			
8	633 / 733	Contractual Services - Legal	6.35%	6.39%		12.74%	ERCs	902	908		1,810	14,207
9	634 / 734	Contractual Services - Legal	6.35%	6.40%		12.75%	ERCs	127	128		254	1,993
10	636 / 736	Contractual Services - Mgmt.	6.35%	6.39%		12.74%	ERCs	2,684	2,702		5,386	42,269
11	641 / 741	Contractual Services - Other	6.35%	6.39%		12.74%	ERCs	10,903	10,979		21,882	171,733
12	650 / 750	Rental of Building/Real Prop.	6.35%	6.39%		12.74%	ERCs	5,457	5,495		10,951	85,941
13	650 / 750	Transportation Expenses	6.35%	6.39%		12.74%	ERCs	3,804	3,830		7,634	59,907
14	656 / 756	Insurance - Vehicle	6.35%	6.40%		12.75%	ERCs	585	589		1,173	9,206
15	657 / 757	Insurance - General Liability	6.35%	6.39%		12.74%	ERCs	1,105	1,112		2,217	17,397
16	658 / 758	Insurance - Work. Comp.	6.35%	6.39%		12.74%	ERCs	(1,997)	(2,011)		(4,008)	(31,460)
17	659 / 759	Insurance - Other	6.34%	6.39%		12.73%	ERCs	807	813		1,620	12,725
18	675 / 775	Miscellaneous Expense	6.35%	6.39%		12.74%	ERCs	18,984	19,117		38,100	299,012
18	670 / 770	Bad Debt Expense	6.35%	6.39%		12.74%	ERCs	(3,584)	(3,610)		(7,194)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Jasmine Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	4.45%	4.18%		8.63%	ERCs	26,615	25,007		51,621	598,049
2	604 / 704	Pensions & Benefits	4.45%	4.18%		8.63%	ERCs	2,198	2,065		4,263	49,389
3	615 / 715	Purchased Power	4.45%	4.18%		8.63%	ERCs	925	870		1,795	20,791
4	618 / 718	Chemicals	4.48%	4.21%		8.69%	ERCs	18	17		35	402
5	620 / 720	Materials & Supplies	4.45%	4.18%		8.63%	ERCs	1,146	1,077		2,222	25,747
6	631 / 731	Contractual Services - Engineering	4.44%	4.17%		8.62%	ERCs	23	21		44	510
7	632 / 732	Contractual Services - Acctg	4.45%	4.18%		8.63%	ERCs	617	580		1,196	13,865
8	633 / 733	Contractual Services - Legal	4.45%	4.18%		8.64%	ERCs	87	81		168	1,945
9	634 / 734	Contractual Services - Mgmt.	4.45%	4.18%		8.63%	ERCs	1,836	1,725		3,561	41,252
10	636 / 736	Contractual Services - Other	4.45%	4.18%		8.63%	ERCs	7,459	7,008		14,466	167,602
11	641 / 741	Rental of Building/Real Prop.	4.45%	4.18%		8.63%	ERCs	3,733	3,507		7,240	83,874
12	650 / 750	Transportation Expenses	4.45%	4.18%		8.63%	ERCs	2,602	2,445		5,047	58,466
13	656 / 756	Insurance - Vehicle	4.45%	4.18%		8.63%	ERCs	400	376		776	8,985
14	657 / 757	Insurance - General Liability	4.45%	4.18%		8.63%	ERCs	756	710		1,466	16,979
15	658 / 758	Insurance - Work. Comp.	4.45%	4.18%		8.63%	ERCs	(1,366)	(1,284)		(2,650)	(30,703)
16	659 / 759	Insurance - Other	4.45%	4.18%		8.62%	ERCs	552	519		1,071	12,419
17	675 / 775	Miscellaneous Expense	4.45%	4.18%		8.63%	ERCs	12,986	12,202		25,188	291,819
18	670 / 770	Bad Debt Expense	4.45%	4.18%		8.63%	ERCs	(2,452)	(2,304)		(4,756)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Jasmine Lakes
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	4.45%	4.18%	8.63%	ERCs	32,147	30,205		62,352	722,365	
2	604 / 704	Pensions & Benefits	4.45%	4.18%	8.63%	ERCs	2,655	2,495		5,149	59,655	
3	615 / 715	Purchased Power	4.45%	4.18%	8.63%	ERCs	1,118	1,050		2,168	25,113	
4	618 / 718	Chemicals	4.48%	4.21%	8.69%	ERCs	22	20		42	486	
5	620 / 720	Materials & Supplies	4.45%	4.18%	8.63%	ERCs	1,384	1,300		2,684	31,100	
6	631 / 731	Contractual Services - Engineering	4.44%	4.17%	8.62%	ERCs				53	616	
7	632 / 732	Contractual Services - Acctg	4.45%	4.18%	8.63%	ERCs	745	700		1,445	16,747	
8	633 / 733	Contractual Services - Legal	4.45%	4.18%	8.64%	ERCs	105	98		203	2,350	
9	634 / 734	Contractual Services - Mgmt.	4.45%	4.18%	8.63%	ERCs	2,217	2,083		4,301	49,828	
10	636 / 736	Contractual Services - Other	4.45%	4.18%	8.63%	ERCs	9,009	8,465		17,474	202,442	
11	641 / 741	Rental of Building/Real Prop.	4.45%	4.18%	8.63%	ERCs	4,509	4,236		8,745	101,309	
12	650 / 750	Transportation Expenses	4.45%	4.18%	8.63%	ERCs	3,143	2,953		6,096	70,620	
13	656 / 756	Insurance - Vehicle	4.45%	4.18%	8.63%	ERCs	483	454		937	10,852	
14	657 / 757	Insurance - General Liability	4.45%	4.18%	8.63%	ERCs	913	858		1,771	20,508	
15	658 / 758	Insurance - Work. Comp.	4.45%	4.18%	8.63%	ERCs	(1,650)	(1,550)		(3,201)	(37,085)	
16	659 / 759	Insurance - Other	4.45%	4.18%	8.62%	ERCs	667	627		1,294	15,001	
17	675 / 775	Miscellaneous Expense	4.45%	4.18%	8.63%	ERCs	15,686	14,738		30,424	352,479	
18	670 / 770	Bad Debt Expense	4.45%	4.18%	8.63%	ERCs	(2,962)	(2,783)		(5,745)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

JS - 48 Estates

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.32%	0.00%	0.32%	ERCs	1,930	0		1,930	612,790	
2	604 / 704	Pensions & Benefits	0.32%	0.00%	0.32%	ERCs	159	0		159	50,606	
3	615 / 715	Purchased Power	0.32%	0.00%	0.32%	ERCs	67	0		67	21,304	
4	618 / 718	Chemicals	0.32%	0.00%	0.32%	ERCs	1	0		1	412	
5	620 / 720	Materials & Supplies	0.32%	0.00%	0.32%	ERCs	83	0		83	26,382	
6	631 / 731	Contractual Services - Engineering	0.31%	0.00%	0.31%	ERCs	2	0		2	523	
7	632 / 732	Contractual Services - Acctg	0.31%	0.00%	0.31%	ERCs	45	0		45	14,207	
8	633 / 733	Contractual Services - Legal	0.32%	0.00%	0.32%	ERCs	6	0		6	1,993	
9	634 / 734	Contractual Services - Mgmt.	0.32%	0.00%	0.32%	ERCs	133	0		133	42,269	
10	636 / 736	Contractual Services - Other	0.32%	0.00%	0.32%	ERCs	541	0		541	171,733	
11	641 / 741	Rental of Building/Real Prop.	0.32%	0.00%	0.32%	ERCs	271	0		271	85,941	
12	650 / 750	Transportation Expenses	0.32%	0.00%	0.32%	ERCs	189	0		189	59,907	
13	656 / 756	Insurance - Vehicle	0.32%	0.00%	0.32%	ERCs	29	0		29	9,206	
14	657 / 757	Insurance - General Liability	0.32%	0.00%	0.32%	ERCs	55	0		55	17,397	
15	658 / 758	Insurance - Work. Comp.	0.31%	0.00%	0.31%	ERCs	(99)	0		(99)	(31,460)	
16	659 / 759	Insurance - Other	0.31%	0.00%	0.31%	ERCs	40	0		40	12,725	
17	675 / 775	Miscellaneous Expense	0.32%	0.00%	0.32%	ERCs	942	0		942	299,012	
18	670 / 770	Bad Debt Expense	0.32%	0.00%	0.32%	ERCs	(178)	0		(178)	(56,452)	

Allocation of Expenses

Florida Public Service Commission

JS - 48 Estates

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

Provide a description of all systems other than water and sewer.

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.25%	0.00%	0.25%	ERCs	1,487	0		1,487	598,049	
2	604 / 704	Pensions & Benefits	0.25%	0.00%	0.25%	ERCs	123	0		123	49,389	
3	615 / 715	Purchased Power	0.25%	0.00%	0.25%	ERCs	52	0		52	20,791	
4	618 / 718	Chemicals	0.25%	0.00%	0.25%	ERCs	1	0		1	402	
5	620 / 720	Materials & Supplies	0.25%	0.00%	0.25%	ERCs	64	0		64	25,747	
6	631 / 731	Contractual Services - Engineering	0.25%	0.00%	0.25%	ERCs	1	0		1	510	
7	632 / 732	Contractual Services - Acctg	0.25%	0.00%	0.25%	ERCs	34	0		34	13,865	
8	633 / 733	Contractual Services - Legal	0.25%	0.00%	0.25%	ERCs	5	0		5	1,945	
9	634 / 734	Contractual Services - Mgmt.	0.25%	0.00%	0.25%	ERCs	103	0		103	41,252	
10	636 / 736	Contractual Services - Other	0.25%	0.00%	0.25%	ERCs	417	0		417	167,602	
11	641 / 741	Rental of Building/Real Prop.	0.25%	0.00%	0.25%	ERCs	209	0		209	83,874	
12	650 / 750	Transportation Expenses	0.25%	0.00%	0.25%	ERCs	145	0		145	58,466	
13	656 / 756	Insurance - Vehicle	0.25%	0.00%	0.25%	ERCs	22	0		22	8,985	
14	657 / 757	Insurance - General Liability	0.25%	0.00%	0.25%	ERCs	42	0		42	16,979	
15	658 / 758	Insurance - Work. Comp.	0.25%	0.00%	0.25%	ERCs	(76)	0		(76)	(30,703)	
16	659 / 759	Insurance - Other	0.25%	0.00%	0.25%	ERCs	31	0		31	12,419	
17	675 / 775	Miscellaneous Expense	0.25%	0.00%	0.25%	ERCs	726	0		726	291,819	
18	670 / 770	Bad Debt Expense	0.25%	0.00%	0.25%	ERCs	(137)	0		(137)	(55,094)	

Allocation of Expenses

Florida Public Service Commission

JS - 48 Estates

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.25%	0.00%		0.25%	ERCs	1,796	0		1,796	722,365
2	604 / 704	Pensions & Benefits	0.25%	0.00%		0.25%	ERCs	148	0		148	59,655
3	615 / 715	Purchased Power	0.25%	0.00%		0.25%	ERCs	62	0		62	25,113
4	618 / 718	Chemicals	0.25%	0.00%		0.25%	ERCs	1	0		1	486
5	620 / 720	Materials & Supplies	0.25%	0.00%		0.25%	ERCs	77	0		77	31,100
6	631 / 731	Contractual Services - Engineering	0.25%	0.00%		0.25%	ERCs	2	0		2	616
7	632 / 732	Contractual Services - Acctg	0.25%	0.00%		0.25%	ERCs	42	0		42	16,747
8	633 / 733	Contractual Services - Legal	0.25%	0.00%		0.25%	ERCs	6	0		6	2,350
9	634 / 734	Contractual Services - Mgmt.	0.25%	0.00%		0.25%	ERCs	124	0		124	49,828
10	636 / 736	Contractual Services - Other	0.25%	0.00%		0.25%	ERCs	503	0		503	202,442
11	641 / 741	Rental of Building/Real Prop.	0.25%	0.00%		0.25%	ERCs	252	0		252	101,309
12	650 / 750	Transportation Expenses	0.25%	0.00%		0.25%	ERCs	176	0		176	70,620
13	656 / 756	Insurance - Vehicle	0.25%	0.00%		0.25%	ERCs	27	0		27	10,852
14	657 / 757	Insurance - General Liability	0.25%	0.00%		0.25%	ERCs	51	0		51	20,508
15	658 / 758	Insurance - Work. Comp.	0.25%	0.00%		0.25%	ERCs	(92)	0		(92)	(37,085)
16	659 / 759	Insurance - Other	0.25%	0.00%		0.25%	ERCs	37	0		37	15,001
17	675 / 775	Miscellaneous Expense	0.25%	0.00%		0.25%	ERCs	876	0		876	352,479
18	670 / 770	Bad Debt Expense	0.25%	0.00%		0.25%	ERCs	(165)	0		(165)	(66,547)

Allocation of Expenses

Florida Public Service Commission

JS - Kings Cove

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.82%	0.80%		1.62%	ERCs	5,024	4,900		9,924	612,790
2	604 / 704	Pensions & Benefits	0.82%	0.80%		1.62%	ERCs	415	405		820	50,606
3	615 / 715	Purchased Power	0.82%	0.80%		1.62%	ERCs	175	170		345	21,304
4	618 / 718	Chemicals	0.83%	0.80%		1.63%	ERCs	3	3		7	412
5	620 / 720	Materials & Supplies	0.82%	0.80%		1.62%	ERCs	216	211		427	26,382
6	631 / 731	Contractual Services - Engineering				1.62%	ERCs				8	523
7	632 / 732	Contractual Services - Acctg	0.82%	0.80%		1.62%	ERCs	116	114		230	14,207
8	633 / 733	Contractual Services - Legal	0.82%	0.80%		1.62%	ERCs	16	16		32	1,993
9	634 / 734	Contractual Services - Mgmt.	0.82%	0.80%		1.62%	ERCs	347	338		685	42,269
10	636 / 736	Contractual Services - Other	0.82%	0.80%		1.62%	ERCs	1,408	1,373		2,781	171,733
11	641 / 741	Rental of Building/Real Prop.	0.82%	0.80%		1.62%	ERCs	705	687		1,392	85,941
12	650 / 750	Transportation Expenses	0.82%	0.80%		1.62%	ERCs	491	479		970	59,907
13	656 / 756	Insurance - Vehicle	0.82%	0.80%		1.62%	ERCs	76	74		149	9,206
14	657 / 757	Insurance - General Liability	0.82%	0.80%		1.62%	ERCs	143	139		282	17,397
15	658 / 758	Insurance - Work. Comp.	0.82%	0.80%		1.62%	ERCs	(258)	(252)		(509)	(31,460)
16	659 / 759	Insurance - Other	0.82%	0.80%		1.62%	ERCs	104	102		206	12,725
17	675 / 775	Miscellaneous Expense	0.82%	0.80%		1.62%	ERCs	2,451	2,391		4,843	299,012
18	670 / 770	Bad Debt Expense	0.82%	0.80%		1.62%	ERCs	(463)	(451)		(914)	(56,452)

Allocation of Expenses

Florida Public Service Commission

JS - Kings Cove

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.93%	1.14%		2.07%	ERCs	5,590	6,809		12,399	598,049
2	604 / 704	Pensions & Benefits	0.93%	1.14%		2.07%	ERCs	462	562		1,024	49,389
3	615 / 715	Purchased Power	0.93%	1.14%		2.07%	ERCs	194	237		431	20,791
4	618 / 718	Chemicals	0.94%	1.15%		2.09%	ERCs	4	5		8	402
5	620 / 720	Materials & Supplies	0.93%	1.14%		2.07%	ERCs	241	293		534	25,747
6	631 / 731	Contractual Services - Engineering	0.93%	1.14%		2.07%	ERCs	5	6		11	510
7	632 / 732	Contractual Services - Acctg	0.93%	1.14%		2.07%	ERCs	130	158		287	13,865
8	633 / 733	Contractual Services - Legal	0.94%	1.14%		2.07%	ERCs	18	22		40	1,945
9	634 / 734	Contractual Services - Mgmt.	0.93%	1.14%		2.07%	ERCs	386	470		855	41,252
10	636 / 736	Contractual Services - Other	0.93%	1.14%		2.07%	ERCs	1,566	1,908		3,475	167,602
11	641 / 741	Rental of Building/Real Prop.	0.93%	1.14%		2.07%	ERCs	784	955		1,739	83,874
12	650 / 750	Transportation Expenses	0.93%	1.14%		2.07%	ERCs	547	666		1,212	58,466
13	656 / 756	Insurance - Vehicle	0.93%	1.14%		2.07%	ERCs	84	102		186	8,985
14	657 / 757	Insurance - General Liability	0.93%	1.14%		2.07%	ERCs	159	193		352	16,979
15	658 / 758	Insurance - Work. Comp.	0.93%	1.14%		2.07%	ERCs	(287)	(350)		(636)	(30,703)
16	659 / 759	Insurance - Other	0.93%	1.14%		2.07%	ERCs	116	141		257	12,419
17	675 / 775	Miscellaneous Expense	0.93%	1.14%		2.07%	ERCs	2,727	3,323		6,050	291,819
18	670 / 770	Bad Debt Expense	0.93%	1.14%		2.07%	ERCs	(515)	(627)		(1,142)	(55,094)

Allocation of Expenses

Florida Public Service Commission

JS - Kings Cove

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.93%	1.14%		2.07%	ERCs	6,752	8,225		14,976	722,365
2	604 / 704	Pensions & Benefits	0.93%	1.14%		2.07%	ERCs	558	679		1,237	59,655
3	615 / 715	Purchased Power	0.93%	1.14%		2.07%	ERCs	235	286		521	25,113
4	618 / 718	Chemicals	0.94%	1.15%		2.09%	ERCs	5	6		10	486
5	620 / 720	Materials & Supplies	0.93%	1.14%		2.07%	ERCs	291	354		645	31,100
6	631 / 731	Contractual Services - Engineering	0.93%	1.14%		2.07%	ERCs	6	7		13	616
7	632 / 732	Contractual Services - Acctg	0.93%	1.14%		2.07%	ERCs	156	191		347	16,747
8	633 / 733	Contractual Services - Legal	0.94%	1.14%		2.07%	ERCs	22	27		49	2,350
9	634 / 734	Contractual Services - Mgmt.	0.93%	1.14%		2.07%	ERCs	466	567		1,033	49,828
10	636 / 736	Contractual Services - Other	0.93%	1.14%		2.07%	ERCs	1,892	2,305		4,197	202,442
11	641 / 741	Rental of Building/Real Prop.	0.93%	1.14%		2.07%	ERCs	947	1,154		2,100	101,309
12	650 / 750	Transportation Expenses	0.93%	1.14%		2.07%	ERCs	660	804		1,464	70,620
13	656 / 756	Insurance - Vehicle	0.93%	1.14%		2.07%	ERCs	101	124		225	10,852
14	657 / 757	Insurance - General Liability	0.93%	1.14%		2.07%	ERCs	192	234		425	20,508
15	658 / 758	Insurance - Work. Comp.	0.93%	1.14%		2.07%	ERCs	(347)	(422)		(769)	(37,085)
16	659 / 759	Insurance - Other	0.93%	1.14%		2.07%	ERCs	140	171		311	15,001
17	675 / 775	Miscellaneous Expense	0.93%	1.14%		2.07%	ERCs	3,294	4,013		7,308	352,479
18	670 / 770	Bad Debt Expense	0.93%	1.14%		2.07%	ERCs	(622)	(758)		(1,380)	(66,547)

Allocation of Expenses

Florida Public Service Commission

JS - Summit Chase
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.88%	0.88%		1.76%	ERCs	5,395	5,371		10,766	612,790
2	604 / 704	Pensions & Benefits	0.88%	0.88%		1.76%	ERCs	446	444		889	50,606
3	615 / 715	Purchased Power	0.88%	0.88%		1.76%	ERCs	188	187		374	21,304
4	618 / 718	Chemicals	0.89%	0.88%		1.77%	ERCs	4	4		7	412
5	620 / 720	Materials & Supplies	0.88%	0.88%		1.76%	ERCs	232	231		463	26,382
6	631 / 731	Contractual Services - Engineering	0.88%	0.87%		1.75%	ERCs	5	5		9	523
7	632 / 732	Contractual Services - Acctg	0.88%	0.88%		1.76%	ERCs	125	124		249	14,207
8	633 / 733	Contractual Services - Legal	0.88%	0.88%		1.76%	ERCs	18	17		35	1,993
9	634 / 734	Contractual Services - Mgmt.	0.88%	0.88%		1.76%	ERCs	372	370		743	42,269
10	636 / 736	Contractual Services - Other	0.88%	0.88%		1.76%	ERCs	1,512	1,505		3,017	171,733
11	641 / 741	Rental of Building/Real Prop.	0.88%	0.88%		1.76%	ERCs	757	753		1,510	85,941
12	650 / 750	Transportation Expenses	0.88%	0.88%		1.76%	ERCs	527	525		1,053	59,907
13	656 / 756	Insurance - Vehicle	0.88%	0.88%		1.76%	ERCs	81	81		162	9,206
14	657 / 757	Insurance - General Liability	0.88%	0.88%		1.76%	ERCs	153	152		306	17,397
15	658 / 758	Insurance - Work. Comp.	0.88%	0.88%		1.76%	ERCs	(277)	(276)		(553)	(31,460)
16	659 / 759	Insurance - Other	0.88%	0.88%		1.76%	ERCs	112	111		223	12,725
17	675 / 775	Miscellaneous Expense	0.88%	0.88%		1.76%	ERCs	2,633	2,621		5,253	299,012
18	670 / 770	Bad Debt Expense	0.88%	0.88%		1.76%	ERCs	(497)	(495)		(992)	(56,452)

Allocation of Expenses

Florida Public Service Commission

JS - Summit Chase

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.77%	3.29%	4.07%	ERCs	4,619	19,696		24,315	598,049	
2	604 / 704	Pensions & Benefits	0.77%	3.29%	4.07%	ERCs	381	1,627		2,008	49,389	
3	615 / 715	Purchased Power	0.77%	3.29%	4.07%	ERCs	161	685		846	20,791	
4	618 / 718	Chemicals	0.78%	3.31%	4.09%	ERCs	3	13		16	402	
5	620 / 720	Materials & Supplies	0.77%	3.29%	4.07%	ERCs	199	848		1,047	25,747	
6	631 / 731	Contractual Services - Engineering	0.77%	3.29%	4.06%	ERCs	4	17		21	510	
7	632 / 732	Contractual Services - Acctg	0.77%	3.29%	4.06%	ERCs	107	456		564	13,865	
8	633 / 733	Contractual Services - Legal	0.77%	3.30%	4.07%	ERCs	15	64		79	1,945	
9	634 / 734	Contractual Services - Mgmt.	0.77%	3.29%	4.07%	ERCs	319	1,359		1,677	41,252	
10	636 / 736	Contractual Services - Other	0.77%	3.29%	4.07%	ERCs	1,294	5,520		6,814	167,602	
11	641 / 741	Rental of Building/Real Prop.	0.77%	3.29%	4.07%	ERCs	648	2,762		3,410	83,874	
12	650 / 750	Transportation Expenses	0.77%	3.29%	4.07%	ERCs	452	1,926		2,377	58,466	
13	656 / 756	Insurance - Vehicle	0.77%	3.29%	4.07%	ERCs	69	296		365	8,985	
14	657 / 757	Insurance - General Liability	0.77%	3.29%	4.07%	ERCs	131	559		690	16,979	
15	658 / 758	Insurance - Work. Comp.	0.77%	3.29%	4.07%	ERCs	(237)	(1,011)		(1,248)	(30,703)	
16	659 / 759	Insurance - Other	0.77%	3.29%	4.06%	ERCs	96	409		505	12,419	
17	675 / 775	Miscellaneous Expense	0.77%	3.29%	4.07%	ERCs	2,254	9,611		11,864	291,819	
18	670 / 770	Bad Debt Expense	0.77%	3.29%	4.07%	ERCs	(426)	(1,815)		(2,240)	(55,094)	

Allocation of Expenses

Florida Public Service Commission

JS - Summit Chase
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.77%	3.29%	4.07%	ERCs	5,579	23,791		29,369	722,365	
2	604 / 704	Pensions & Benefits	0.77%	3.29%	4.07%	ERCs	461	1,965		2,426	59,655	
3	615 / 715	Purchased Power	0.77%	3.29%	4.07%	ERCs	194	827		1,021	25,113	
4	618 / 718	Chemicals	0.78%	3.31%	4.09%	ERCs	4	16		20	486	
5	620 / 720	Materials & Supplies	0.77%	3.29%	4.07%	ERCs	240	1,024		1,264	31,100	
6	631 / 731	Contractual Services - Engineering	0.77%	3.29%	4.06%	ERCs	5	20		25	616	
7	632 / 732	Contractual Services - Acctg	0.77%	3.29%	4.06%	ERCs	129	551		681	16,747	
8	633 / 733	Contractual Services - Legal	0.77%	3.30%	4.07%	ERCs	18	77		96	2,350	
9	634 / 734	Contractual Services - Mgmt.	0.77%	3.29%	4.07%	ERCs	385	1,641		2,026	49,828	
10	636 / 736	Contractual Services - Other	0.77%	3.29%	4.07%	ERCs	1,563	6,667		8,230	202,442	
11	641 / 741	Rental of Building/Real Prop.	0.77%	3.29%	4.07%	ERCs	782	3,337		4,119	101,309	
12	650 / 750	Transportation Expenses	0.77%	3.29%	4.07%	ERCs	545	2,326		2,871	70,620	
13	656 / 756	Insurance - Vehicle	0.77%	3.29%	4.07%	ERCs	84	358		441	10,852	
14	657 / 757	Insurance - General Liability	0.77%	3.29%	4.07%	ERCs	158	676		834	20,508	
15	658 / 758	Insurance - Work. Comp.	0.77%	3.29%	4.07%	ERCs	(286)	(1,221)		(1,508)	(37,085)	
16	659 / 759	Insurance - Other	0.77%	3.29%	4.06%	ERCs	116	494		609	15,001	
17	675 / 775	Miscellaneous Expense	0.77%	3.29%	4.07%	ERCs	2,722	11,608		14,331	352,479	
18	670 / 770	Bad Debt Expense	0.77%	3.29%	4.07%	ERCs	(514)	(2,192)		(2,706)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Allocation			(10) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other	Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.60%	0.72%	1.33%	ERCs	3,679	4,441				8,120	612,790		
2	604 / 704	Pensions & Benefits	0.60%	0.72%	1.33%	ERCs	304	367				671	50,606		
3	615 / 715	Purchased Power	0.60%	0.72%	1.33%	ERCs	128	154				282	21,304		
4	618 / 718	Chemicals	0.60%	0.73%	1.33%	ERCs	2	3				5	412		
5	620 / 720	Materials & Supplies	0.60%	0.72%	1.33%	ERCs	158	191				350	26,382		
6	631 / 731	Contractual Services - Engineering	0.60%	0.72%	1.32%	ERCs	3	4				7	523		
7	632 / 732	Contractual Services - Acctg	0.60%	0.72%	1.32%	ERCs	85	103				188	14,207		
8	633 / 733	Contractual Services - Legal	0.60%	0.73%	1.33%	ERCs	12	14				26	1,993		
9	634 / 734	Contractual Services - Mgmt.	0.60%	0.72%	1.33%	ERCs	254	306				560	42,269		
10	636 / 736	Contractual Services - Other	0.60%	0.72%	1.33%	ERCs	1,031	1,245				2,276	171,733		
11	641 / 741	Rental of Building/Real Prop.	0.60%	0.72%	1.33%	ERCs	516	623				1,139	85,941		
12	650 / 750	Transportation Expenses	0.60%	0.72%	1.33%	ERCs	360	434				794	59,907		
13	656 / 756	Insurance - Vehicle	0.60%	0.72%	1.33%	ERCs	55	67				122	9,206		
14	657 / 757	Insurance - General Liability	0.60%	0.72%	1.33%	ERCs	104	126				231	17,397		
15	658 / 758	Insurance - Work. Comp.	0.60%	0.72%	1.32%	ERCs	(189)	(228)				(417)	(31,460)		
16	659 / 759	Insurance - Other	0.60%	0.72%	1.32%	ERCs	76	92				169	12,725		
17	675 / 775	Miscellaneous Expense	0.60%	0.72%	1.33%	ERCs	1,795	2,167				3,962	299,012		
18	670 / 770	Bad Debt Expense	0.60%	0.72%	1.33%	ERCs	(339)	(409)				(748)	(56,452)		

Allocation of Expenses

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Allocation			(10) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other	Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.69%	0.67%		1.36%	ERCs	4,116	4,002			8,118	598,049		
2	604 / 704	Pensions & Benefits	0.69%	0.67%		1.36%	ERCs	340	330			670	49,389		
3	615 / 715	Purchased Power	0.69%	0.67%		1.36%	ERCs	143	139			282	20,791		
4	618 / 718	Chemicals	0.69%	0.67%		1.37%	ERCs	3	3			5	402		
5	620 / 720	Materials & Supplies	0.69%	0.67%		1.36%	ERCs	177	172			349	25,747		
6	631 / 731	Contractual Services - Engineering	0.69%	0.67%		1.35%	ERCs	4	3			7	510		
7	632 / 732	Contractual Services - Acctg	0.69%	0.67%		1.36%	ERCs	95	93			188	13,865		
8	633 / 733	Contractual Services - Legal	0.69%	0.67%		1.36%	ERCs	13	13			26	1,945		
9	634 / 734	Contractual Services - Mgmt.	0.69%	0.67%		1.36%	ERCs	284	276			560	41,252		
10	636 / 736	Contractual Services - Other	0.69%	0.67%		1.36%	ERCs	1,154	1,121			2,275	167,602		
11	641 / 741	Rental of Building/Real Prop.	0.69%	0.67%		1.36%	ERCs	577	561			1,139	83,874		
12	650 / 750	Transportation Expenses	0.69%	0.67%		1.36%	ERCs	402	391			794	58,466		
13	656 / 756	Insurance - Vehicle	0.69%	0.67%		1.36%	ERCs	62	60			122	8,985		
14	657 / 757	Insurance - General Liability	0.69%	0.67%		1.36%	ERCs	117	114			231	16,979		
15	658 / 758	Insurance - Work. Comp.	0.69%	0.67%		1.36%	ERCs	(211)	(205)			(417)	(30,703)		
16	659 / 759	Insurance - Other	0.69%	0.67%		1.36%	ERCs	85	83			168	12,419		
17	675 / 775	Miscellaneous Expense	0.69%	0.67%		1.36%	ERCs	2,008	1,953			3,961	291,819		
18	670 / 770	Bad Debt Expense	0.69%	0.67%		1.36%	ERCs	(379)	(369)			(748)	(55,094)		

Allocation of Expenses

Florida Public Service Commission

Jungle Den

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.69%	0.67%	1.36%	ERCs	4,972	4,834		9,805	722,365	
2	604 / 704	Pensions & Benefits	0.69%	0.67%	1.36%	ERCs	411	399		810	59,655	
3	615 / 715	Purchased Power	0.69%	0.67%	1.36%	ERCs	173	168		341	25,113	
4	618 / 718	Chemicals	0.69%	0.67%	1.37%	ERCs	3	3		7	486	
5	620 / 720	Materials & Supplies	0.69%	0.67%	1.36%	ERCs	214	208		422	31,100	
6	631 / 731	Contractual Services - Engineering	0.69%	0.67%	1.35%	ERCs	4	4		8	616	
7	632 / 732	Contractual Services - Acctg	0.69%	0.67%	1.36%	ERCs	115	112		227	16,747	
8	633 / 733	Contractual Services - Legal	0.69%	0.67%	1.36%	ERCs	16	16		32	2,350	
9	634 / 734	Contractual Services - Mgmt.	0.69%	0.67%	1.36%	ERCs	343	333		676	49,828	
10	636 / 736	Contractual Services - Other	0.69%	0.67%	1.36%	ERCs	1,393	1,355		2,748	202,442	
11	641 / 741	Rental of Building/Real Prop.	0.69%	0.67%	1.36%	ERCs	697	678		1,375	101,309	
12	650 / 750	Transportation Expenses	0.69%	0.67%	1.36%	ERCs	486	473		959	70,620	
13	656 / 756	Insurance - Vehicle	0.69%	0.67%	1.36%	ERCs	75	73		147	10,852	
14	657 / 757	Insurance - General Liability	0.69%	0.67%	1.36%	ERCs	141	137		278	20,508	
15	658 / 758	Insurance - Work. Comp.	0.69%	0.67%	1.36%	ERCs	(255)	(248)		(503)	(37,085)	
16	659 / 759	Insurance - Other	0.69%	0.67%	1.36%	ERCs	103	100		203	15,001	
17	675 / 775	Miscellaneous Expense	0.69%	0.67%	1.36%	ERCs	2,426	2,359		4,785	352,479	
18	670 / 770	Bad Debt Expense	0.69%	0.67%	1.36%	ERCs	(458)	(445)		(903)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

Kingswood

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.26%	0.00%		0.26%	ERCs	1,609	0		1,609	612,790
2	604 / 704	Pensions & Benefits	0.26%	0.00%		0.26%	ERCs	133	0		133	50,606
3	615 / 715	Purchased Power	0.26%	0.00%		0.26%	ERCs	56	0		56	21,304
4	618 / 718	Chemicals	0.26%	0.00%		0.26%	ERCs	1	0		1	412
5	620 / 720	Materials & Supplies	0.26%	0.00%		0.26%	ERCs	69	0		69	26,382
6	631 / 731	Contractual Services - Engineering	0.26%	0.00%		0.26%	ERCs	1	0		1	523
7	632 / 732	Contractual Services - Acctg	0.26%	0.00%		0.26%	ERCs	37	0		37	14,207
8	633 / 733	Contractual Services - Legal	0.26%	0.00%		0.26%	ERCs	5	0		5	1,993
9	634 / 734	Contractual Services - Mgmt.	0.26%	0.00%		0.26%	ERCs	111	0		111	42,269
10	636 / 736	Contractual Services - Other	0.26%	0.00%		0.26%	ERCs	451	0		451	171,733
11	641 / 741	Rental of Building/Real Prop.	0.26%	0.00%		0.26%	ERCs	226	0		226	85,941
12	650 / 750	Transportation Expenses	0.26%	0.00%		0.26%	ERCs	157	0		157	59,907
13	656 / 756	Insurance - Vehicle	0.26%	0.00%		0.26%	ERCs	24	0		24	9,206
14	657 / 757	Insurance - General Liability	0.26%	0.00%		0.26%	ERCs	46	0		46	17,397
15	658 / 758	Insurance - Work. Comp.	0.26%	0.00%		0.26%	ERCs	(83)	0		(83)	(31,460)
16	659 / 759	Insurance - Other	0.26%	0.00%		0.26%	ERCs	33	0		33	12,725
17	675 / 775	Miscellaneous Expense	0.26%	0.00%		0.26%	ERCs	785	0		785	299,012
18	670 / 770	Bad Debt Expense	0.26%	0.00%		0.26%	ERCs	(148)	0		(148)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Kingswood

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.63%	0.00%		0.63%	ERCs	3,767	0		3,767	598,049
2	604 / 704	Pensions & Benefits	0.63%	0.00%		0.63%	ERCs	311	0		311	49,389
3	615 / 715	Purchased Power	0.63%	0.00%		0.63%	ERCs	131	0		131	20,791
4	618 / 718	Chemicals	0.63%	0.00%		0.63%	ERCs	3	0		3	402
5	620 / 720	Materials & Supplies	0.63%	0.00%		0.63%	ERCs	162	0		162	25,747
6	631 / 731	Contractual Services - Engineering	0.63%	0.00%		0.63%	ERCs	3	0		3	510
7	632 / 732	Contractual Services - Acctg	0.63%	0.00%		0.63%	ERCs	87	0		87	13,865
8	633 / 733	Contractual Services - Legal	0.63%	0.00%		0.63%	ERCs	12	0		12	1,945
9	634 / 734	Contractual Services - Mgmt.	0.63%	0.00%		0.63%	ERCs	260	0		260	41,252
10	636 / 736	Contractual Services - Other	0.63%	0.00%		0.63%	ERCs	1,056	0		1,056	167,602
11	641 / 741	Rental of Building/Real Prop.	0.63%	0.00%		0.63%	ERCs	528	0		528	83,874
12	650 / 750	Transportation Expenses	0.63%	0.00%		0.63%	ERCs	368	0		368	58,466
13	656 / 756	Insurance - Vehicle	0.63%	0.00%		0.63%	ERCs	57	0		57	8,985
14	657 / 757	Insurance - General Liability	0.63%	0.00%		0.63%	ERCs	107	0		107	16,979
15	658 / 758	Insurance - Work. Comp.	0.63%	0.00%		0.63%	ERCs	(193)	0		(193)	(30,703)
16	659 / 759	Insurance - Other	0.63%	0.00%		0.63%	ERCs	78	0		78	12,419
17	675 / 775	Miscellaneous Expense	0.63%	0.00%		0.63%	ERCs	1,838	0		1,838	291,819
18	670 / 770	Bad Debt Expense	0.63%	0.00%		0.63%	ERCs	(347)	0		(347)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Kingswood

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages			(7) Total	(8) Allocation Method	(10) Amounts Allocated			(12) Total	(13) Gross Amounts
			(4) Water	(5) Sewer	(6) Other			(9) Water	(10) Sewer	(11) Other		
1	603 / 703	Salaries - Officers	0.63%	0.00%		0.63%	ERCs	4,550	0		4,550	722,365
2	604 / 704	Pensions & Benefits	0.63%	0.00%		0.63%	ERCs	376	0		376	59,655
3	615 / 715	Purchased Power	0.63%	0.00%		0.63%	ERCs	158	0		158	25,113
4	618 / 718	Chemicals	0.63%	0.00%		0.63%	ERCs	3	0		3	486
5	620 / 720	Materials & Supplies	0.63%	0.00%		0.63%	ERCs	196	0		196	31,100
6	631 / 731	Contractual Services - Engineering	0.63%	0.00%		0.63%	ERCs	4	0		4	616
7	632 / 732	Contractual Services - Acctg	0.63%	0.00%		0.63%	ERCs	105	0		105	16,747
8	633 / 733	Contractual Services - Legal	0.63%	0.00%		0.63%	ERCs	15	0		15	2,350
9	634 / 734	Contractual Services - Mgmt.	0.63%	0.00%		0.63%	ERCs	314	0		314	49,828
10	636 / 736	Contractual Services - Other	0.63%	0.00%		0.63%	ERCs	1,275	0		1,275	202,442
11	641 / 741	Rental of Building/Real Prop.	0.63%	0.00%		0.63%	ERCs	638	0		638	101,309
12	650 / 750	Transportation Expenses	0.63%	0.00%		0.63%	ERCs	445	0		445	70,620
13	656 / 756	Insurance - Vehicle	0.63%	0.00%		0.63%	ERCs	68	0		68	10,852
14	657 / 757	Insurance - General Liability	0.63%	0.00%		0.63%	ERCs	129	0		129	20,508
15	658 / 758	Insurance - Work. Comp.	0.63%	0.00%		0.63%	ERCs	(234)	0		(234)	(37,085)
16	659 / 759	Insurance - Other	0.63%	0.00%		0.63%	ERCs	94	0		94	15,001
17	675 / 775	Miscellaneous Expense	0.63%	0.00%		0.63%	ERCs	2,220	0		2,220	352,479
18	670 / 770	Bad Debt Expense	0.63%	0.00%		0.63%	ERCs	(419)	0		(419)	(66,547)

Allocation of Expenses

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	3.13%	1.20%		4.33%	ERCs	19,177	7,370		26,547	612,790
2	604 / 704	Pensions & Benefits	3.13%	1.20%		4.33%	ERCs	1,584	609		2,192	50,606
3	615 / 715	Purchased Power	3.13%	1.20%		4.33%	ERCs	667	256		923	21,304
4	618 / 718	Chemicals	3.15%	1.21%		4.36%	ERCs	13	5		18	412
5	620 / 720	Materials & Supplies	3.13%	1.20%		4.33%	ERCs	826	317		1,143	26,382
6	631 / 731	Contractual Services - Engineering	3.12%	1.20%		4.32%	ERCs	16	6		23	523
7	632 / 732	Contractual Services - Acctg	3.13%	1.20%		4.33%	ERCs	444	171		615	14,207
8	633 / 733	Contractual Services - Legal	3.13%	1.20%		4.33%	ERCs	62	24		86	1,993
9	634 / 734	Contractual Services - Mgmt.	3.13%	1.20%		4.33%	ERCs	1,323	508		1,831	42,269
10	636 / 736	Contractual Services - Other	3.13%	1.20%		4.33%	ERCs	5,374	2,065		7,440	171,733
11	641 / 741	Rental of Building/Real Prop.	3.13%	1.20%		4.33%	ERCs	2,690	1,034		3,723	85,941
12	650 / 750	Transportation Expenses	3.13%	1.20%		4.33%	ERCs	1,875	721		2,595	59,907
13	656 / 756	Insurance - Vehicle	3.13%	1.20%		4.33%	ERCs	288	111		399	9,206
14	657 / 757	Insurance - General Liability	3.13%	1.20%		4.33%	ERCs	545	209		754	17,397
15	658 / 758	Insurance - Work. Comp.	3.13%	1.20%		4.33%	ERCs	(984)	(378)		(1,363)	(31,460)
16	659 / 759	Insurance - Other	3.13%	1.20%		4.33%	ERCs	398	153		551	12,725
17	675 / 775	Miscellaneous Expense	3.13%	1.20%		4.33%	ERCs	9,357	3,596		12,954	299,012
18	670 / 770	Bad Debt Expense	3.13%	1.20%		4.33%	ERCs	(1,767)	(679)		(2,446)	(56,452)

Allocation of Expenses

Florida Public Service Commission

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

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	2.11%	2.37%		4.48%	ERCs	12,604	14,200		26,804	598,049
2	604 / 704	Pensions & Benefits	2.11%	2.37%		4.48%	ERCs	1,041	1,173		2,214	49,389
3	615 / 715	Purchased Power	2.11%	2.37%		4.48%	ERCs	438	494		932	20,791
4	618 / 718	Chemicals	2.12%	2.39%		4.51%	ERCs	9	10		18	402
5	620 / 720	Materials & Supplies	2.11%	2.37%		4.48%	ERCs	543	611		1,154	25,747
6	631 / 731	Contractual Services - Engineering	2.10%	2.37%		4.47%	ERCs	11	12		23	510
7	632 / 732	Contractual Services - Acctg	2.11%	2.37%		4.48%	ERCs	292	329		621	13,865
8	633 / 733	Contractual Services - Legal	2.11%	2.38%		4.48%	ERCs	41	46		87	1,945
9	634 / 734	Contractual Services - Mgmt.	2.11%	2.37%		4.48%	ERCs	869	979		1,849	41,252
10	636 / 736	Contractual Services - Other	2.11%	2.37%		4.48%	ERCs	3,532	3,979		7,512	167,602
11	641 / 741	Rental of Building/Real Prop.	2.11%	2.37%		4.48%	ERCs	1,768	1,992		3,759	83,874
12	650 / 750	Transportation Expenses	2.11%	2.37%		4.48%	ERCs	1,232	1,388		2,621	58,466
13	656 / 756	Insurance - Vehicle	2.11%	2.38%		4.48%	ERCs	189	213		403	8,985
14	657 / 757	Insurance - General Liability	2.11%	2.37%		4.48%	ERCs	358	403		761	16,979
15	658 / 758	Insurance - Work. Comp.	2.11%	2.37%		4.48%	ERCs	(647)	(729)		(1,376)	(30,703)
16	659 / 759	Insurance - Other	2.11%	2.37%		4.48%	ERCs	262	295		556	12,419
17	675 / 775	Miscellaneous Expense	2.11%	2.37%		4.48%	ERCs	6,150	6,929		13,079	291,819
18	670 / 770	Bad Debt Expense	2.11%	2.37%		4.48%	ERCs	(1,161)	(1,308)		(2,470)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Lake Gibson Estates
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	2.11%	2.37%		4.48%	ERCs	15,224	17,151		32,376	722,365
2	604 / 704	Pensions & Benefits	2.11%	2.37%		4.48%	ERCs	1,257	1,416		2,674	59,655
3	615 / 715	Purchased Power	2.11%	2.37%		4.48%	ERCs	529	596		1,126	25,113
4	618 / 718	Chemicals	2.12%	2.39%		4.51%	ERCs	10	12		22	486
5	620 / 720	Materials & Supplies	2.11%	2.37%		4.48%	ERCs	655	738		1,394	31,100
6	631 / 731	Contractual Services - Engineering	2.10%	2.37%		4.47%	ERCs	13	15		28	616
7	632 / 732	Contractual Services - Acctg	2.11%	2.37%		4.48%	ERCs	353	397		750	16,747
8	633 / 733	Contractual Services - Legal	2.11%	2.38%		4.48%	ERCs	50	56		105	2,350
9	634 / 734	Contractual Services - Mgmt.	2.11%	2.37%		4.48%	ERCs	1,050	1,183		2,233	49,828
10	636 / 736	Contractual Services - Other	2.11%	2.37%		4.48%	ERCs	4,266	4,807		9,073	202,442
11	641 / 741	Rental of Building/Real Prop.	2.11%	2.37%		4.48%	ERCs	2,135	2,406		4,541	101,309
12	650 / 750	Transportation Expenses	2.11%	2.37%		4.48%	ERCs	1,488	1,677		3,165	70,620
13	656 / 756	Insurance - Vehicle	2.11%	2.38%		4.48%	ERCs	229	258		487	10,852
14	657 / 757	Insurance - General Liability	2.11%	2.37%		4.48%	ERCs	432	487		919	20,508
15	658 / 758	Insurance - Work. Comp.	2.11%	2.37%		4.48%	ERCs	(781)	(880)		(1,662)	(37,085)
16	659 / 759	Insurance - Other	2.11%	2.37%		4.48%	ERCs	316	356		672	15,001
17	675 / 775	Miscellaneous Expense	2.11%	2.37%		4.48%	ERCs	7,429	8,369		15,797	352,479
18	670 / 770	Bad Debt Expense	2.11%	2.37%		4.48%	ERCs	(1,403)	(1,580)		(2,983)	(66,547)

Allocation of Expenses

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	2.07%	0.00%		2.07%	ERCs	12,699	0		12,699	612,790
2	604 / 704	Pensions & Benefits	2.07%	0.00%		2.07%	ERCs	1,049	0		1,049	50,606
3	615 / 715	Purchased Power	2.07%	0.00%		2.07%	ERCs	442	0		442	21,304
4	618 / 718	Chemicals	2.09%	0.00%		2.09%	ERCs	9	0		9	412
5	620 / 720	Materials & Supplies	2.07%	0.00%		2.07%	ERCs	547	0		547	26,382
6	631 / 731	Contractual Services - Engineering	2.07%	0.00%		2.07%	ERCs	11	0		11	523
7	632 / 732	Contractual Services - Acctg	2.07%	0.00%		2.07%	ERCs	294	0		294	14,207
8	633 / 733	Contractual Services - Legal	2.07%	0.00%		2.07%	ERCs	41	0		41	1,993
9	634 / 734	Contractual Services - Mgmt.	2.07%	0.00%		2.07%	ERCs	876	0		876	42,269
10	636 / 736	Contractual Services - Other	2.07%	0.00%		2.07%	ERCs	3,559	0		3,559	171,733
11	641 / 741	Rental of Building/Real Prop.	2.07%	0.00%		2.07%	ERCs	1,781	0		1,781	85,941
12	650 / 750	Transportation Expenses	2.07%	0.00%		2.07%	ERCs	1,242	0		1,242	59,907
13	656 / 756	Insurance - Vehicle	2.07%	0.00%		2.07%	ERCs	191	0		191	9,206
14	657 / 757	Insurance - General Liability	2.07%	0.00%		2.07%	ERCs	361	0		361	17,397
15	658 / 758	Insurance - Work. Comp.	2.07%	0.00%		2.07%	ERCs	(652)	0		(652)	(31,460)
16	659 / 759	Insurance - Other	2.07%	0.00%		2.07%	ERCs	264	0		264	12,725
17	675 / 775	Miscellaneous Expense	2.07%	0.00%		2.07%	ERCs	6,197	0		6,197	299,012
18	670 / 770	Bad Debt Expense	2.07%	0.00%		2.07%	ERCs	(1,170)	0		(1,170)	(56,452)

Allocation of Expenses

Florida Public Service Commission

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

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	1.33%	0.00%		1.33%	ERCs	7,975	0		7,975	598,049
2	604 / 704	Pensions & Benefits	1.33%	0.00%		1.33%	ERCs	659	0		659	49,389
3	615 / 715	Purchased Power	1.33%	0.00%		1.33%	ERCs	277	0		277	20,791
4	618 / 718	Chemicals	1.34%	0.00%		1.34%	ERCs	5	0		5	402
5	620 / 720	Materials & Supplies	1.33%	0.00%		1.33%	ERCs	343	0		343	25,747
6	631 / 731	Contractual Services - Engineering	1.33%	0.00%		1.33%	ERCs	7	0		7	510
7	632 / 732	Contractual Services - Acctg	1.33%	0.00%		1.33%	ERCs	185	0		185	13,865
8	633 / 733	Contractual Services - Legal	1.33%	0.00%		1.33%	ERCs	26	0		26	1,945
9	634 / 734	Contractual Services - Mgmt.	1.33%	0.00%		1.33%	ERCs	550	0		550	41,252
10	636 / 736	Contractual Services - Other	1.33%	0.00%		1.33%	ERCs	2,235	0		2,235	167,602
11	641 / 741	Rental of Building/Real Prop.	1.33%	0.00%		1.33%	ERCs	1,119	0		1,119	83,874
12	650 / 750	Transportation Expenses	1.33%	0.00%		1.33%	ERCs	780	0		780	58,466
13	656 / 756	Insurance - Vehicle	1.33%	0.00%		1.33%	ERCs	120	0		120	8,985
14	657 / 757	Insurance - General Liability	1.33%	0.00%		1.33%	ERCs	226	0		226	16,979
15	658 / 758	Insurance - Work. Comp.	1.33%	0.00%		1.33%	ERCs	(409)	0		(409)	(30,703)
16	659 / 759	Insurance - Other	1.33%	0.00%		1.33%	ERCs	165	0		165	12,419
17	675 / 775	Miscellaneous Expense	1.33%	0.00%		1.33%	ERCs	3,891	0		3,891	291,819
18	670 / 770	Bad Debt Expense	1.33%	0.00%		1.33%	ERCs	(735)	0		(735)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Lake Josephine
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	1.33%	0.00%		1.33%	ERCs	9,633	0		9,633	722,365
2	604 / 704	Pensions & Benefits	1.33%	0.00%		1.33%	ERCs	796	0		796	59,655
3	615 / 715	Purchased Power	1.33%	0.00%		1.33%	ERCs	335	0		335	25,113
4	618 / 718	Chemicals	1.34%	0.00%		1.34%	ERCs	7	0		7	486
5	620 / 720	Materials & Supplies	1.33%	0.00%		1.33%	ERCs	415	0		415	31,100
6	631 / 731	Contractual Services - Engineering	1.33%	0.00%		1.33%	ERCs	8	0		8	616
7	632 / 732	Contractual Services - Acctg	1.33%	0.00%		1.33%	ERCs	223	0		223	16,747
8	633 / 733	Contractual Services - Legal	1.33%	0.00%		1.33%	ERCs	31	0		31	2,350
9	634 / 734	Contractual Services - Mgmt.	1.33%	0.00%		1.33%	ERCs	664	0		664	49,828
10	636 / 736	Contractual Services - Other	1.33%	0.00%		1.33%	ERCs	2,700	0		2,700	202,442
11	641 / 741	Rental of Building/Real Prop.	1.33%	0.00%		1.33%	ERCs	1,351	0		1,351	101,309
12	650 / 750	Transportation Expenses	1.33%	0.00%		1.33%	ERCs	942	0		942	70,620
13	656 / 756	Insurance - Vehicle	1.33%	0.00%		1.33%	ERCs	145	0		145	10,852
14	657 / 757	Insurance - General Liability	1.33%	0.00%		1.33%	ERCs	274	0		274	20,508
15	658 / 758	Insurance - Work. Comp.	1.33%	0.00%		1.33%	ERCs	(494)	0		(494)	(37,085)
16	659 / 759	Insurance - Other	1.33%	0.00%		1.33%	ERCs	200	0		200	15,001
17	675 / 775	Miscellaneous Expense	1.33%	0.00%		1.33%	ERCs	4,700	0		4,700	352,479
18	670 / 770	Bad Debt Expense	1.33%	0.00%		1.33%	ERCs	(888)	0		(888)	(66,547)

Allocation of Expenses

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	1.77%	0.00%	1.77%	ERCs	10,842	0	10,842	612,790		
2	604 / 704	Pensions & Benefits	1.77%	0.00%	1.77%	ERCs	895	0	895	50,606		
3	615 / 715	Purchased Power	1.77%	0.00%	1.77%	ERCs	377	0	377	21,304		
4	618 / 718	Chemicals	1.78%	0.00%	1.78%	ERCs	7	0	7	412		
5	620 / 720	Materials & Supplies	1.77%	0.00%	1.77%	ERCs	467	0	467	26,382		
6	631 / 731	Contractual Services - Engineering	1.77%	0.00%	1.77%	ERCs	9	0	9	523		
7	632 / 732	Contractual Services - Acctg	1.77%	0.00%	1.77%	ERCs	251	0	251	14,207		
8	633 / 733	Contractual Services - Legal	1.77%	0.00%	1.77%	ERCs	35	0	35	1,993		
9	634 / 734	Contractual Services - Mgmt.	1.77%	0.00%	1.77%	ERCs	748	0	748	42,269		
10	636 / 736	Contractual Services - Other	1.77%	0.00%	1.77%	ERCs	3,038	0	3,038	171,733		
11	641 / 741	Rental of Building/Real Prop.	1.77%	0.00%	1.77%	ERCs	1,521	0	1,521	85,941		
12	650 / 750	Transportation Expenses	1.77%	0.00%	1.77%	ERCs	1,060	0	1,060	59,907		
13	656 / 756	Insurance - Vehicle	1.77%	0.00%	1.77%	ERCs	163	0	163	9,206		
14	657 / 757	Insurance - General Liability	1.77%	0.00%	1.77%	ERCs	308	0	308	17,397		
15	658 / 758	Insurance - Work. Comp.	1.77%	0.00%	1.77%	ERCs	(557)	0	(557)	(31,460)		
16	659 / 759	Insurance - Other	1.77%	0.00%	1.77%	ERCs	225	0	225	12,725		
17	675 / 775	Miscellaneous Expense	1.77%	0.00%	1.77%	ERCs	5,290	0	5,290	299,012		
18	670 / 770	Bad Debt Expense	1.77%	0.00%	1.77%	ERCs	(999)	0	(999)	(56,452)		

Allocation of Expenses

Florida Public Service Commission

Lake Osborne Estates

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	1.25%	0.00%	1.25%	ERCs	7,496	0		7,496	598,049	
2	604 / 704	Pensions & Benefits	1.25%	0.00%	1.25%	ERCs	619	0		619	49,389	
3	615 / 715	Purchased Power	1.25%	0.00%	1.25%	ERCs	261	0		261	20,791	
4	618 / 718	Chemicals	1.26%	0.00%	1.26%	ERCs	5	0		5	402	
5	620 / 720	Materials & Supplies	1.25%	0.00%	1.25%	ERCs	323	0		323	25,747	
6	631 / 731	Contractual Services - Engineering	1.25%	0.00%	1.25%	ERCs	6	0		6	510	
7	632 / 732	Contractual Services - Acctg	1.25%	0.00%	1.25%	ERCs	174	0		174	13,865	
8	633 / 733	Contractual Services - Legal	1.25%	0.00%	1.25%	ERCs	24	0		24	1,945	
9	634 / 734	Contractual Services - Mgmt.	1.25%	0.00%	1.25%	ERCs	517	0		517	41,252	
10	636 / 736	Contractual Services - Other	1.25%	0.00%	1.25%	ERCs	2,101	0		2,101	167,602	
11	641 / 741	Rental of Building/Real Prop.	1.25%	0.00%	1.25%	ERCs	1,051	0		1,051	83,874	
12	650 / 750	Transportation Expenses	1.25%	0.00%	1.25%	ERCs	733	0		733	58,466	
13	656 / 756	Insurance - Vehicle	1.25%	0.00%	1.25%	ERCs	113	0		113	8,985	
14	657 / 757	Insurance - General Liability	1.25%	0.00%	1.25%	ERCs	213	0		213	16,979	
15	658 / 758	Insurance - Work. Comp.	1.25%	0.00%	1.25%	ERCs	(385)	0		(385)	(30,703)	
16	659 / 759	Insurance - Other	1.25%	0.00%	1.25%	ERCs	156	0		156	12,419	
17	675 / 775	Miscellaneous Expense	1.25%	0.00%	1.25%	ERCs	3,658	0		3,658	291,819	
18	670 / 770	Bad Debt Expense	1.25%	0.00%	1.25%	ERCs	(691)	0		(691)	(55,094)	

Allocation of Expenses

Florida Public Service Commission

Lake Osborne Estates

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	1.25%	0.00%	1.25%	ERCs	9,054	0	9,054	722,365		
2	604 / 704	Pensions & Benefits	1.25%	0.00%	1.25%	ERCs	748	0	748	59,655		
3	615 / 715	Purchased Power	1.25%	0.00%	1.25%	ERCs	315	0	315	25,113		
4	618 / 718	Chemicals	1.26%	0.00%	1.26%	ERCs	6	0	6	486		
5	620 / 720	Materials & Supplies	1.25%	0.00%	1.25%	ERCs	390	0	390	31,100		
6	631 / 731	Contractual Services - Engineering	1.25%	0.00%	1.25%	ERCs	8	0	8	616		
7	632 / 732	Contractual Services - Acctg	1.25%	0.00%	1.25%	ERCs	210	0	210	16,747		
8	633 / 733	Contractual Services - Legal	1.25%	0.00%	1.25%	ERCs	29	0	29	2,350		
9	634 / 734	Contractual Services - Mgmt.	1.25%	0.00%	1.25%	ERCs	625	0	625	49,828		
10	636 / 736	Contractual Services - Other	1.25%	0.00%	1.25%	ERCs	2,537	0	2,537	202,442		
11	641 / 741	Rental of Building/Real Prop.	1.25%	0.00%	1.25%	ERCs	1,270	0	1,270	101,309		
12	650 / 750	Transportation Expenses	1.25%	0.00%	1.25%	ERCs	885	0	885	70,620		
13	656 / 756	Insurance - Vehicle	1.25%	0.00%	1.25%	ERCs	136	0	136	10,852		
14	657 / 757	Insurance - General Liability	1.25%	0.00%	1.25%	ERCs	257	0	257	20,508		
15	658 / 758	Insurance - Work. Comp.	1.25%	0.00%	1.25%	ERCs	(465)	0	(465)	(37,085)		
16	659 / 759	Insurance - Other	1.25%	0.00%	1.25%	ERCs	188	0	188	15,001		
17	675 / 775	Miscellaneous Expense	1.25%	0.00%	1.25%	ERCs	4,418	0	4,418	352,479		
18	670 / 770	Bad Debt Expense	1.25%	0.00%	1.25%	ERCs	(834)	0	(834)	(66,547)		

Allocation of Expenses

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages				(7) Total	(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
			(4) Water	(5) Sewer	(6) Other	(7) Total			(9) Water	(10) Sewer	(11) Other	(12) Total	
1	603 / 703	Salaries - Officers	1.08%	1.05%		2.13%	ERCs	6,640	6,431		13,071	612,790	
2	604 / 704	Pensions & Benefits	1.08%	1.05%		2.13%	ERCs	548	531		1,079	50,606	
3	615 / 715	Purchased Power	1.08%	1.05%		2.13%	ERCs	231	224		455	21,304	
4	618 / 718	Chemicals	1.09%	1.06%		2.15%	ERCs	4	4		9	412	
5	620 / 720	Materials & Supplies	1.08%	1.05%		2.13%	ERCs	286	277		563	26,382	
6	631 / 731	Contractual Services - Engineering	1.08%	1.05%		2.13%	ERCs	6	5		11	523	
7	632 / 732	Contractual Services - Acctg	1.08%	1.05%		2.13%	ERCs	154	149		303	14,207	
8	633 / 733	Contractual Services - Legal	1.08%	1.05%		2.13%	ERCs	22	21		43	1,993	
9	634 / 734	Contractual Services - Mgmt.	1.08%	1.05%		2.13%	ERCs	458	444		902	42,269	
10	636 / 736	Contractual Services - Other	1.08%	1.05%		2.13%	ERCs	1,861	1,802		3,663	171,733	
11	641 / 741	Rental of Building/Real Prop.	1.08%	1.05%		2.13%	ERCs	931	902		1,833	85,941	
12	650 / 750	Transportation Expenses	1.08%	1.05%		2.13%	ERCs	649	629		1,278	59,907	
13	656 / 756	Insurance - Vehicle	1.08%	1.05%		2.13%	ERCs	100	97		196	9,206	
14	657 / 757	Insurance - General Liability	1.08%	1.05%		2.13%	ERCs	189	183		371	17,397	
15	658 / 758	Insurance - Work. Comp.	1.08%	1.05%		2.13%	ERCs	(341)	(330)		(671)	(31,460)	
16	659 / 759	Insurance - Other	1.08%	1.05%		2.13%	ERCs	138	133		271	12,725	
17	675 / 775	Miscellaneous Expense	1.08%	1.05%		2.13%	ERCs	3,240	3,138		6,378	299,012	
18	670 / 770	Bad Debt Expense	1.08%	1.05%		2.13%	ERCs	(612)	(592)		(1,204)	(56,452)	

Allocation of Expenses

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
			(4) Water	(5) Sewer	(6) Other	(7) Total		(9) Water	(10) Sewer	(11) Other	(12) Total	
1	603 / 703	Salaries - Officers	1.37%	1.37%		2.74%	ERCs	8,190	8,189		16,379	598,049
2	604 / 704	Pensions & Benefits	1.37%	1.37%		2.74%	ERCs	676	676		1,353	49,389
3	615 / 715	Purchased Power	1.37%	1.37%		2.74%	ERCs	285	285		570	20,791
4	618 / 718	Chemicals	1.38%	1.38%		2.76%	ERCs	6	6		11	402
5	620 / 720	Materials & Supplies	1.37%	1.37%		2.74%	ERCs	353	353		705	25,747
6	631 / 731	Contractual Services - Engineering	1.37%	1.37%		2.73%	ERCs	7	7		14	510
7	632 / 732	Contractual Services - Acctg	1.37%	1.37%		2.74%	ERCs	190	190		380	13,865
8	633 / 733	Contractual Services - Legal	1.37%	1.37%		2.74%	ERCs	27	27		53	1,945
9	634 / 734	Contractual Services - Mgmt.	1.37%	1.37%		2.74%	ERCs	565	565		1,130	41,252
10	636 / 736	Contractual Services - Other	1.37%	1.37%		2.74%	ERCs	2,295	2,295		4,590	167,602
11	641 / 741	Rental of Building/Real Prop.	1.37%	1.37%		2.74%	ERCs	1,149	1,149		2,297	83,874
12	650 / 750	Transportation Expenses	1.37%	1.37%		2.74%	ERCs	801	801		1,601	58,466
13	656 / 756	Insurance - Vehicle	1.37%	1.37%		2.74%	ERCs	123	123		246	8,985
14	657 / 757	Insurance - General Liability	1.37%	1.37%		2.74%	ERCs	233	233		465	16,979
15	658 / 758	Insurance - Work. Comp.	1.37%	1.37%		2.74%	ERCs	(420)	(420)		(841)	(30,703)
16	659 / 759	Insurance - Other	1.37%	1.37%		2.74%	ERCs	170	170		340	12,419
17	675 / 775	Miscellaneous Expense	1.37%	1.37%		2.74%	ERCs	3,996	3,996		7,992	291,819
18	670 / 770	Bad Debt Expense	1.37%	1.37%		2.74%	ERCs	(755)	(754)		(1,509)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Leisure Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	1.37%	1.37%		2.74%	ERCs	9,892	9,891		19,783	722,365
2	604 / 704	Pensions & Benefits	1.37%	1.37%		2.74%	ERCs	817	817		1,634	59,655
3	615 / 715	Purchased Power	1.37%	1.37%		2.74%	ERCs	344	344		688	25,113
4	618 / 718	Chemicals	1.38%	1.38%		2.76%	ERCs	7	7		13	486
5	620 / 720	Materials & Supplies	1.37%	1.37%		2.74%	ERCs	426	426		852	31,100
6	631 / 731	Contractual Services - Engineering	1.37%	1.37%		2.73%	ERCs	8	8		17	616
7	632 / 732	Contractual Services - Acctg	1.37%	1.37%		2.74%	ERCs	229	229		458	16,747
8	633 / 733	Contractual Services - Legal	1.37%	1.37%		2.74%	ERCs	32	32		64	2,350
9	634 / 734	Contractual Services - Mgmt.	1.37%	1.37%		2.74%	ERCs	682	682		1,365	49,828
10	636 / 736	Contractual Services - Other	1.37%	1.37%		2.74%	ERCs	2,772	2,772		5,544	202,442
11	641 / 741	Rental of Building/Real Prop.	1.37%	1.37%		2.74%	ERCs	1,387	1,387		2,775	101,309
12	650 / 750	Transportation Expenses	1.37%	1.37%		2.74%	ERCs	967	967		1,934	70,620
13	656 / 756	Insurance - Vehicle	1.37%	1.37%		2.74%	ERCs	149	149		297	10,852
14	657 / 757	Insurance - General Liability	1.37%	1.37%		2.74%	ERCs	281	281		562	20,508
15	658 / 758	Insurance - Work. Comp.	1.37%	1.37%		2.74%	ERCs	(508)	(508)		(1,015)	(37,085)
16	659 / 759	Insurance - Other	1.37%	1.37%		2.74%	ERCs	205	205		411	15,001
17	675 / 775	Miscellaneous Expense	1.37%	1.37%		2.74%	ERCs	4,827	4,826		9,653	352,479
18	670 / 770	Bad Debt Expense	1.37%	1.37%		2.74%	ERCs	(911)	(911)		(1,823)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.14%	0.13%		0.27%	ERCs	866	817		1,683	612,790
2	604 / 704	Pensions & Benefits	0.14%	0.13%		0.27%	ERCs	72	67		139	50,606
3	615 / 715	Purchased Power	0.14%	0.13%		0.27%	ERCs	30	28		59	21,304
4	618 / 718	Chemicals	0.14%	0.13%		0.28%	ERCs	1	1		1	412
5	620 / 720	Materials & Supplies	0.14%	0.13%		0.27%	ERCs	37	35		72	26,382
6	631 / 731	Contractual Services - Engineering	0.14%	0.13%		0.27%	ERCs	1	1		1	523
7	632 / 732	Contractual Services - Acctg	0.14%	0.13%		0.27%	ERCs	20	19		39	14,207
8	633 / 733	Contractual Services - Legal	0.14%	0.13%		0.27%	ERCs	3	3		5	1,993
9	634 / 734	Contractual Services - Mgmt.	0.14%	0.13%		0.27%	ERCs	60	56		116	42,269
10	636 / 736	Contractual Services - Other	0.14%	0.13%		0.27%	ERCs	243	229		472	171,733
11	641 / 741	Rental of Building/Real Prop.	0.14%	0.13%		0.27%	ERCs	121	115		236	85,941
12	650 / 750	Transportation Expenses	0.14%	0.13%		0.27%	ERCs	85	80		165	59,907
13	656 / 756	Insurance - Vehicle	0.14%	0.13%		0.27%	ERCs	13	12		25	9,206
14	657 / 757	Insurance - General Liability	0.14%	0.13%		0.27%	ERCs	25	23		48	17,397
15	658 / 758	Insurance - Work. Comp.	0.14%	0.13%		0.27%	ERCs	(44)	(42)		(86)	(31,460)
16	659 / 759	Insurance - Other	0.14%	0.13%		0.27%	ERCs	18	17		35	12,725
17	675 / 775	Miscellaneous Expense	0.14%	0.13%		0.27%	ERCs	423	399		821	299,012
18	670 / 770	Bad Debt Expense	0.14%	0.13%		0.27%	ERCs	(80)	(75)		(155)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.14%	0.28%		0.42%	ERCs	848	1,665		2,513	598,049
2	604 / 704	Pensions & Benefits	0.14%	0.28%		0.42%	ERCs	70	138		208	49,389
3	615 / 715	Purchased Power	0.14%	0.28%		0.42%	ERCs	29	58		87	20,791
4	618 / 718	Chemicals	0.14%	0.28%		0.42%	ERCs	1	1		2	402
5	620 / 720	Materials & Supplies	0.14%	0.28%		0.42%	ERCs	37	72		108	25,747
6	631 / 731	Contractual Services - Engineering	0.14%	0.28%		0.42%	ERCs	1	1		2	510
7	632 / 732	Contractual Services - Acctg	0.14%	0.28%		0.42%	ERCs	20	39		58	13,865
8	633 / 733	Contractual Services - Legal	0.14%	0.28%		0.42%	ERCs	3	5		8	1,945
9	634 / 734	Contractual Services - Mgmt.	0.14%	0.28%		0.42%	ERCs	59	115		173	41,252
10	636 / 736	Contractual Services - Other	0.14%	0.28%		0.42%	ERCs	238	467		704	167,602
11	641 / 741	Rental of Building/Real Prop.	0.14%	0.28%		0.42%	ERCs	119	234		352	83,874
12	650 / 750	Transportation Expenses	0.14%	0.28%		0.42%	ERCs	83	163		246	58,466
13	656 / 756	Insurance - Vehicle	0.14%	0.28%		0.42%	ERCs	13	25		38	8,985
14	657 / 757	Insurance - General Liability	0.14%	0.28%		0.42%	ERCs	24	47		71	16,979
15	658 / 758	Insurance - Work. Comp.	0.14%	0.28%		0.42%	ERCs	(44)	(85)		(129)	(30,703)
16	659 / 759	Insurance - Other	0.14%	0.28%		0.42%	ERCs	18	35		52	12,419
17	675 / 775	Miscellaneous Expense	0.14%	0.28%		0.42%	ERCs	414	812		1,226	291,819
18	670 / 770	Bad Debt Expense	0.14%	0.28%		0.42%	ERCs	(78)	(153)		(232)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Morningview

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other	
1	603 / 703	Salaries - Officers	0.14%	0.28%	0.42%	ERCs	1,024	2,011	3,036	722,365	
2	604 / 704	Pensions & Benefits	0.14%	0.28%	0.42%	ERCs	85	166	251	59,655	
3	615 / 715	Purchased Power	0.14%	0.28%	0.42%	ERCs	36	70	106	25,113	
4	618 / 718	Chemicals	0.14%	0.28%	0.42%	ERCs	1	1	2	486	
5	620 / 720	Materials & Supplies	0.14%	0.28%	0.42%	ERCs	44	87	131	31,100	
6	631 / 731	Contractual Services - Engineering	0.14%	0.28%	0.42%	ERCs	1	2	3	616	
7	632 / 732	Contractual Services - Acctg	0.14%	0.28%	0.42%	ERCs	24	47	70	16,747	
8	633 / 733	Contractual Services - Legal	0.14%	0.28%	0.42%	ERCs	3	7	10	2,350	
9	634 / 734	Contractual Services - Mgmt.	0.14%	0.28%	0.42%	ERCs	71	139	209	49,828	
10	636 / 736	Contractual Services - Other	0.14%	0.28%	0.42%	ERCs	287	564	851	202,442	
11	641 / 741	Rental of Building/Real Prop.	0.14%	0.28%	0.42%	ERCs	144	282	426	101,309	
12	650 / 750	Transportation Expenses	0.14%	0.28%	0.42%	ERCs	100	197	297	70,620	
13	656 / 756	Insurance - Vehicle	0.14%	0.28%	0.42%	ERCs	15	30	46	10,852	
14	657 / 757	Insurance - General Liability	0.14%	0.28%	0.42%	ERCs	29	57	86	20,508	
15	658 / 758	Insurance - Work. Comp.	0.14%	0.28%	0.42%	ERCs	(53)	(103)	(156)	(37,085)	
16	659 / 759	Insurance - Other	0.14%	0.28%	0.42%	ERCs	21	42	63	15,001	
17	675 / 775	Miscellaneous Expense	0.14%	0.28%	0.42%	ERCs	500	981	1,481	352,479	
18	670 / 770	Bad Debt Expense	0.14%	0.28%	0.42%	ERCs	(94)	(185)	(280)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

Ocala Oaks
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Allocation			(10) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other	Water	Sewer	Other		
1	603 / 703	Salaries - Officers	9.34%	0.00%		9.34%	ERCs	57,207	0		57,207			612,790	
2	604 / 704	Pensions & Benefits	9.34%	0.00%		9.34%	ERCs	4,725	0		4,725			50,606	
3	615 / 715	Purchased Power	9.34%	0.00%		9.34%	ERCs	1,989	0		1,989			21,304	
4	618 / 718	Chemicals	9.39%	0.00%		9.39%	ERCs	39	0		39			412	
5	620 / 720	Materials & Supplies	9.34%	0.00%		9.34%	ERCs	2,463	0		2,463			26,382	
6	631 / 731	Contractual Services - Engineering	9.32%	0.00%		9.32%	ERCs	49	0		49			523	
7	632 / 732	Contractual Services - Acctg	9.33%	0.00%		9.33%	ERCs	1,326	0		1,326			14,207	
8	633 / 733	Contractual Services - Legal	9.34%	0.00%		9.34%	ERCs	186	0		186			1,993	
9	634 / 734	Contractual Services - Mgmt.	9.34%	0.00%		9.34%	ERCs	3,946	0		3,946			42,269	
10	636 / 736	Contractual Services - Other	9.34%	0.00%		9.34%	ERCs	16,032	0		16,032			171,733	
11	641 / 741	Rental of Building/Real Prop.	9.34%	0.00%		9.34%	ERCs	8,023	0		8,023			85,941	
12	650 / 750	Transportation Expenses	9.34%	0.00%		9.34%	ERCs	5,593	0		5,593			59,907	
13	656 / 756	Insurance - Vehicle	9.34%	0.00%		9.34%	ERCs	860	0		860			9,206	
14	657 / 757	Insurance - General Liability	9.34%	0.00%		9.34%	ERCs	1,624	0		1,624			17,397	
15	658 / 758	Insurance - Work. Comp.	9.33%	0.00%		9.33%	ERCs	(2,936)	0		(2,936)			(31,460)	
16	659 / 759	Insurance - Other	9.33%	0.00%		9.33%	ERCs	1,187	0		1,187			12,725	
17	675 / 775	Miscellaneous Expense	9.34%	0.00%		9.34%	ERCs	27,914	0		27,914			299,012	
18	670 / 770	Bad Debt Expense	9.34%	0.00%		9.34%	ERCs	(5,271)	0		(5,271)			(56,452)	

Allocation of Expenses

Florida Public Service Commission

Ocala Oaks

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	6.91%	0.00%		6.91%	ERCs	41,352	0		41,352	598,049
2	604 / 704	Pensions & Benefits	6.91%	0.00%		6.91%	ERCs	3,415	0		3,415	49,389
3	615 / 715	Purchased Power	6.92%	0.00%		6.92%	ERCs	1,438	0		1,438	20,791
4	618 / 718	Chemicals	6.96%	0.00%		6.96%	ERCs	28	0		28	402
5	620 / 720	Materials & Supplies	6.91%	0.00%		6.91%	ERCs	1,780	0		1,780	25,747
6	631 / 731	Contractual Services - Engineering	6.90%	0.00%		6.90%	ERCs	35	0		35	510
7	632 / 732	Contractual Services - Acctg	6.91%	0.00%		6.91%	ERCs	958	0		958	13,865
8	633 / 733	Contractual Services - Legal	6.92%	0.00%		6.92%	ERCs	135	0		135	1,945
9	634 / 734	Contractual Services - Mgmt.	6.91%	0.00%		6.91%	ERCs	2,852	0		2,852	41,252
10	636 / 736	Contractual Services - Other	6.91%	0.00%		6.91%	ERCs	11,588	0		11,588	167,602
11	641 / 741	Rental of Building/Real Prop.	6.91%	0.00%		6.91%	ERCs	5,800	0		5,800	83,874
12	650 / 750	Transportation Expenses	6.91%	0.00%		6.91%	ERCs	4,043	0		4,043	58,466
13	656 / 756	Insurance - Vehicle	6.92%	0.00%		6.92%	ERCs	621	0		621	8,985
14	657 / 757	Insurance - General Liability	6.92%	0.00%		6.92%	ERCs	1,174	0		1,174	16,979
15	658 / 758	Insurance - Work. Comp.	6.91%	0.00%		6.91%	ERCs	(2,123)	0		(2,123)	(30,703)
16	659 / 759	Insurance - Other	6.91%	0.00%		6.91%	ERCs	858	0		858	12,419
17	675 / 775	Miscellaneous Expense	6.91%	0.00%		6.91%	ERCs	20,177	0		20,177	291,819
18	670 / 770	Bad Debt Expense	6.92%	0.00%		6.92%	ERCs	(3,810)	0		(3,810)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Ocala Oaks

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages				(7) Total	(8) Allocation Method	(9) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total			Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	6.91%	0.00%		6.91%	ERCs	49,948	0		49,948	722,365	
2	604 / 704	Pensions & Benefits	6.91%	0.00%		6.91%	ERCs	4,125	0		4,125	59,655	
3	615 / 715	Purchased Power	6.92%	0.00%		6.92%	ERCs	1,737	0		1,737	25,113	
4	618 / 718	Chemicals	6.96%	0.00%		6.96%	ERCs	34	0		34	486	
5	620 / 720	Materials & Supplies	6.91%	0.00%		6.91%	ERCs	2,150	0		2,150	31,100	
6	631 / 731	Contractual Services - Engineering	6.90%	0.00%		6.90%	ERCs	43	0		43	616	
7	632 / 732	Contractual Services - Acctg	6.91%	0.00%		6.91%	ERCs	1,158	0		1,158	16,747	
8	633 / 733	Contractual Services - Legal	6.92%	0.00%		6.92%	ERCs	163	0		163	2,350	
9	634 / 734	Contractual Services - Mgmt.	6.91%	0.00%		6.91%	ERCs	3,445	0		3,445	49,828	
10	636 / 736	Contractual Services - Other	6.91%	0.00%		6.91%	ERCs	13,997	0		13,997	202,442	
11	641 / 741	Rental of Building/Real Prop.	6.91%	0.00%		6.91%	ERCs	7,005	0		7,005	101,309	
12	650 / 750	Transportation Expenses	6.91%	0.00%		6.91%	ERCs	4,883	0		4,883	70,620	
13	656 / 756	Insurance - Vehicle	6.92%	0.00%		6.92%	ERCs	751	0		751	10,852	
14	657 / 757	Insurance - General Liability	6.92%	0.00%		6.92%	ERCs	1,418	0		1,418	20,508	
15	658 / 758	Insurance - Work. Comp.	6.91%	0.00%		6.91%	ERCs	(2,564)	0		(2,564)	(37,085)	
16	659 / 759	Insurance - Other	6.91%	0.00%		6.91%	ERCs	1,036	0		1,036	15,001	
17	675 / 775	Miscellaneous Expense	6.91%	0.00%		6.91%	ERCs	24,372	0		24,372	352,479	
18	670 / 770	Bad Debt Expense	6.92%	0.00%		6.92%	ERCs	(4,602)	0		(4,602)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

Orange Hill/Sugar Creek

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
			(4) Water	(5) Sewer	(6) Other	(7) Total		(9) Water	(10) Sewer	(11) Other	(12) Total	
1	603 / 703	Salaries - Officers	0.93%	0.00%		0.93%	ERCs	5,704	0		5,704	612,790
2	604 / 704	Pensions & Benefits	0.93%	0.00%		0.93%	ERCs	471	0		471	50,606
3	615 / 715	Purchased Power	0.93%	0.00%		0.93%	ERCs	198	0		198	21,304
4	618 / 718	Chemicals	0.94%	0.00%		0.94%	ERCs	4	0		4	412
5	620 / 720	Materials & Supplies	0.93%	0.00%		0.93%	ERCs	246	0		246	26,382
6	631 / 731	Contractual Services - Engineering	0.93%	0.00%		0.93%	ERCs	5	0		5	523
7	632 / 732	Contractual Services - Acctg	0.93%	0.00%		0.93%	ERCs	132	0		132	14,207
8	633 / 733	Contractual Services - Legal	0.93%	0.00%		0.93%	ERCs	19	0		19	1,993
9	634 / 734	Contractual Services - Mgmt.	0.93%	0.00%		0.93%	ERCs	393	0		393	42,269
10	636 / 736	Contractual Services - Other	0.93%	0.00%		0.93%	ERCs	1,598	0		1,598	171,733
11	641 / 741	Rental of Building/Real Prop.	0.93%	0.00%		0.93%	ERCs	800	0		800	85,941
12	650 / 750	Transportation Expenses	0.93%	0.00%		0.93%	ERCs	558	0		558	59,907
13	656 / 756	Insurance - Vehicle	0.93%	0.00%		0.93%	ERCs	86	0		86	9,206
14	657 / 757	Insurance - General Liability	0.93%	0.00%		0.93%	ERCs	162	0		162	17,397
15	658 / 758	Insurance - Work. Comp.	0.93%	0.00%		0.93%	ERCs	(293)	0		(293)	(31,460)
16	659 / 759	Insurance - Other	0.93%	0.00%		0.93%	ERCs	118	0		118	12,725
17	675 / 775	Miscellaneous Expense	0.93%	0.00%		0.93%	ERCs	2,783	0		2,783	299,012
18	670 / 770	Bad Debt Expense	0.93%	0.00%		0.93%	ERCs	(526)	0		(526)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Orange Hill/Sugar Creek

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12

Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	2.69%	0.00%		2.69%	ERCs	16,062	0		16,062	598,049
2	604 / 704	Pensions & Benefits	2.69%	0.00%		2.69%	ERCs	1,327	0		1,327	49,389
3	615 / 715	Purchased Power	2.69%	0.00%		2.69%	ERCs	559	0		559	20,791
4	618 / 718	Chemicals	2.70%	0.00%		2.70%	ERCs	11	0		11	402
5	620 / 720	Materials & Supplies	2.69%	0.00%		2.69%	ERCs	691	0		691	25,747
6	631 / 731	Contractual Services - Engineering	2.68%	0.00%		2.68%	ERCs	14	0		14	510
7	632 / 732	Contractual Services - Acctg	2.68%	0.00%		2.68%	ERCs	372	0		372	13,865
8	633 / 733	Contractual Services - Legal	2.69%	0.00%		2.69%	ERCs	52	0		52	1,945
9	634 / 734	Contractual Services - Mgmt.	2.69%	0.00%		2.69%	ERCs	1,108	0		1,108	41,252
10	636 / 736	Contractual Services - Other	2.69%	0.00%		2.69%	ERCs	4,501	0		4,501	167,602
11	641 / 741	Rental of Building/Real Prop.	2.69%	0.00%		2.69%	ERCs	2,253	0		2,253	83,874
12	650 / 750	Transportation Expenses	2.69%	0.00%		2.69%	ERCs	1,570	0		1,570	58,466
13	656 / 756	Insurance - Vehicle	2.69%	0.00%		2.69%	ERCs	241	0		241	8,985
14	657 / 757	Insurance - General Liability	2.69%	0.00%		2.69%	ERCs	456	0		456	16,979
15	658 / 758	Insurance - Work. Comp.	2.69%	0.00%		2.69%	ERCs	(824)	0		(824)	(30,703)
16	659 / 759	Insurance - Other	2.68%	0.00%		2.68%	ERCs	333	0		333	12,419
17	675 / 775	Miscellaneous Expense	2.69%	0.00%		2.69%	ERCs	7,837	0		7,837	291,819
18	670 / 770	Bad Debt Expense	2.69%	0.00%		2.69%	ERCs	(1,480)	0		(1,480)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Orange Hill/Sugar Creek

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12

Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	2.69%	0.00%		2.69%	ERCs	19,401	0		19,401	722,365
2	604 / 704	Pensions & Benefits	2.69%	0.00%		2.69%	ERCs	1,602	0		1,602	59,655
3	615 / 715	Purchased Power	2.69%	0.00%		2.69%	ERCs	675	0		675	25,113
4	618 / 718	Chemicals	2.70%	0.00%		2.70%	ERCs	13	0		13	486
5	620 / 720	Materials & Supplies	2.69%	0.00%		2.69%	ERCs	835	0		835	31,100
6	631 / 731	Contractual Services - Engineering	2.68%	0.00%		2.68%	ERCs	17	0		17	616
7	632 / 732	Contractual Services - Acctg	2.68%	0.00%		2.68%	ERCs	450	0		450	16,747
8	633 / 733	Contractual Services - Legal	2.69%	0.00%		2.69%	ERCs	63	0		63	2,350
9	634 / 734	Contractual Services - Mgmt.	2.69%	0.00%		2.69%	ERCs	1,338	0		1,338	49,828
10	636 / 736	Contractual Services - Other	2.69%	0.00%		2.69%	ERCs	5,437	0		5,437	202,442
11	641 / 741	Rental of Building/Real Prop.	2.69%	0.00%		2.69%	ERCs	2,721	0		2,721	101,309
12	650 / 750	Transportation Expenses	2.69%	0.00%		2.69%	ERCs	1,897	0		1,897	70,620
13	656 / 756	Insurance - Vehicle	2.69%	0.00%		2.69%	ERCs	292	0		292	10,852
14	657 / 757	Insurance - General Liability	2.69%	0.00%		2.69%	ERCs	551	0		551	20,508
15	658 / 758	Insurance - Work. Comp.	2.69%	0.00%		2.69%	ERCs	(996)	0		(996)	(37,085)
16	659 / 759	Insurance - Other	2.68%	0.00%		2.68%	ERCs	403	0		403	15,001
17	675 / 775	Miscellaneous Expense	2.69%	0.00%		2.69%	ERCs	9,466	0		9,466	352,479
18	670 / 770	Bad Debt Expense	2.69%	0.00%		2.69%	ERCs	(1,787)	0		(1,787)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.93%	0.00%		0.93%	ERCs	5,717	0		5,717	612,790
2	604 / 704	Pensions & Benefits	0.93%	0.00%		0.93%	ERCs	472	0		472	50,606
3	615 / 715	Purchased Power	0.93%	0.00%		0.93%	ERCs	199	0		199	21,304
4	618 / 718	Chemicals	0.94%	0.00%		0.94%	ERCs	4	0		4	412
5	620 / 720	Materials & Supplies	0.93%	0.00%		0.93%	ERCs	246	0		246	26,382
6	631 / 731	Contractual Services - Engineering	0.93%	0.00%		0.93%	ERCs	5	0		5	523
7	632 / 732	Contractual Services - Acctg	0.93%	0.00%		0.93%	ERCs	132	0		132	14,207
8	633 / 733	Contractual Services - Legal	0.93%	0.00%		0.93%	ERCs	19	0		19	1,993
9	634 / 734	Contractual Services - Mgmt.	0.93%	0.00%		0.93%	ERCs	394	0		394	42,269
10	636 / 736	Contractual Services - Other	0.93%	0.00%		0.93%	ERCs	1,602	0		1,602	171,733
11	641 / 741	Rental of Building/Real Prop.	0.93%	0.00%		0.93%	ERCs	802	0		802	85,941
12	650 / 750	Transportation Expenses	0.93%	0.00%		0.93%	ERCs	559	0		559	59,907
13	656 / 756	Insurance - Vehicle	0.93%	0.00%		0.93%	ERCs	86	0		86	9,206
14	657 / 757	Insurance - General Liability	0.93%	0.00%		0.93%	ERCs	162	0		162	17,397
15	658 / 758	Insurance - Work. Comp.	0.93%	0.00%		0.93%	ERCs	(293)	0		(293)	(31,460)
16	659 / 759	Insurance - Other	0.93%	0.00%		0.93%	ERCs	119	0		119	12,725
17	675 / 775	Miscellaneous Expense	0.93%	0.00%		0.93%	ERCs	2,790	0		2,790	299,012
18	670 / 770	Bad Debt Expense	0.93%	0.00%		0.93%	ERCs	(527)	0		(527)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.90%	0.00%		0.90%	ERCs	5,406	0		5,406	598,049
2	604 / 704	Pensions & Benefits	0.90%	0.00%		0.90%	ERCs	446	0		446	49,389
3	615 / 715	Purchased Power	0.90%	0.00%		0.90%	ERCs	188	0		188	20,791
4	618 / 718	Chemicals	0.91%	0.00%		0.91%	ERCs	4	0		4	402
5	620 / 720	Materials & Supplies	0.90%	0.00%		0.90%	ERCs	233	0		233	25,747
6	631 / 731	Contractual Services - Engineering	0.90%	0.00%		0.90%	ERCs	5	0		5	510
7	632 / 732	Contractual Services - Acctg	0.90%	0.00%		0.90%	ERCs	125	0		125	13,865
8	633 / 733	Contractual Services - Legal	0.90%	0.00%		0.90%	ERCs	18	0		18	1,945
9	634 / 734	Contractual Services - Mgmt.	0.90%	0.00%		0.90%	ERCs	373	0		373	41,252
10	636 / 736	Contractual Services - Other	0.90%	0.00%		0.90%	ERCs	1,515	0		1,515	167,602
11	641 / 741	Rental of Building/Real Prop.	0.90%	0.00%		0.90%	ERCs	758	0		758	83,874
12	650 / 750	Transportation Expenses	0.90%	0.00%		0.90%	ERCs	529	0		529	58,466
13	656 / 756	Insurance - Vehicle	0.90%	0.00%		0.90%	ERCs	81	0		81	8,985
14	657 / 757	Insurance - General Liability	0.90%	0.00%		0.90%	ERCs	154	0		154	16,979
15	658 / 758	Insurance - Work. Comp.	0.90%	0.00%		0.90%	ERCs	(278)	0		(278)	(30,703)
16	659 / 759	Insurance - Other	0.90%	0.00%		0.90%	ERCs	112	0		112	12,419
17	675 / 775	Miscellaneous Expense	0.90%	0.00%		0.90%	ERCs	2,638	0		2,638	291,819
18	670 / 770	Bad Debt Expense	0.90%	0.00%		0.90%	ERCs	(498)	0		(498)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Oakwood

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.90%	0.00%		0.90%	ERCs	6,530	0		6,530	722,365
2	604 / 704	Pensions & Benefits	0.90%	0.00%		0.90%	ERCs	539	0		539	59,655
3	615 / 715	Purchased Power	0.90%	0.00%		0.90%	ERCs	227	0		227	25,113
4	618 / 718	Chemicals	0.91%	0.00%		0.91%	ERCs	4	0		4	486
5	620 / 720	Materials & Supplies	0.90%	0.00%		0.90%	ERCs	281	0		281	31,100
6	631 / 731	Contractual Services - Engineering	0.90%	0.00%		0.90%	ERCs	6	0		6	616
7	632 / 732	Contractual Services - Acctg	0.90%	0.00%		0.90%	ERCs	151	0		151	16,747
8	633 / 733	Contractual Services - Legal	0.90%	0.00%		0.90%	ERCs	21	0		21	2,350
9	634 / 734	Contractual Services - Mgmt.	0.90%	0.00%		0.90%	ERCs	450	0		450	49,828
10	636 / 736	Contractual Services - Other	0.90%	0.00%		0.90%	ERCs	1,830	0		1,830	202,442
11	641 / 741	Rental of Building/Real Prop.	0.90%	0.00%		0.90%	ERCs	916	0		916	101,309
12	650 / 750	Transportation Expenses	0.90%	0.00%		0.90%	ERCs	638	0		638	70,620
13	656 / 756	Insurance - Vehicle	0.90%	0.00%		0.90%	ERCs	98	0		98	10,852
14	657 / 757	Insurance - General Liability	0.90%	0.00%		0.90%	ERCs	185	0		185	20,508
15	658 / 758	Insurance - Work. Comp.	0.90%	0.00%		0.90%	ERCs	(335)	0		(335)	(37,085)
16	659 / 759	Insurance - Other	0.90%	0.00%		0.90%	ERCs	136	0		136	15,001
17	675 / 775	Miscellaneous Expense	0.90%	0.00%		0.90%	ERCs	3,186	0		3,186	352,479
18	670 / 770	Bad Debt Expense	0.90%	0.00%		0.90%	ERCs	(602)	0		(602)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Picciola Island
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.59%	0.00%	0.59%	ERCs	3,589	0		3,589	612,790	
2	604 / 704	Pensions & Benefits	0.59%	0.00%	0.59%	ERCs	296	0		296	50,606	
3	615 / 715	Purchased Power	0.59%	0.00%	0.59%	ERCs	125	0		125	21,304	
4	618 / 718	Chemicals	0.59%	0.00%	0.59%	ERCs	2	0		2	412	
5	620 / 720	Materials & Supplies	0.59%	0.00%	0.59%	ERCs	154	0		154	26,382	
6	631 / 731	Contractual Services - Engineering	0.58%	0.00%	0.58%	ERCs	3	0		3	523	
7	632 / 732	Contractual Services - Acctg	0.59%	0.00%	0.59%	ERCs	83	0		83	14,207	
8	633 / 733	Contractual Services - Legal	0.59%	0.00%	0.59%	ERCs	12	0		12	1,993	
9	634 / 734	Contractual Services - Mgmt.	0.59%	0.00%	0.59%	ERCs	248	0		248	42,269	
10	636 / 736	Contractual Services - Other	0.59%	0.00%	0.59%	ERCs	1,006	0		1,006	171,733	
11	641 / 741	Rental of Building/Real Prop.	0.59%	0.00%	0.59%	ERCs	503	0		503	85,941	
12	650 / 750	Transportation Expenses	0.59%	0.00%	0.59%	ERCs	351	0		351	59,907	
13	656 / 756	Insurance - Vehicle	0.59%	0.00%	0.59%	ERCs	54	0		54	9,206	
14	657 / 757	Insurance - General Liability	0.59%	0.00%	0.59%	ERCs	102	0		102	17,397	
15	658 / 758	Insurance - Work. Comp.	0.59%	0.00%	0.59%	ERCs	(184)	0		(184)	(31,460)	
16	659 / 759	Insurance - Other	0.59%	0.00%	0.59%	ERCs	74	0		74	12,725	
17	675 / 775	Miscellaneous Expense	0.59%	0.00%	0.59%	ERCs	1,751	0		1,751	299,012	
18	670 / 770	Bad Debt Expense	0.59%	0.00%	0.59%	ERCs	(331)	0		(331)	(56,452)	

Allocation of Expenses

Florida Public Service Commission

Picciola Island

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12

Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(13) Gross Amounts	
			Water	Sewer	Other			Water	Sewer	Other		Total
1	603 / 703	Salaries - Officers	0.59%	0.00%		0.59%	ERCs	3,525	0		3,525	598,049
2	604 / 704	Pensions & Benefits	0.59%	0.00%		0.59%	ERCs	291	0		291	49,389
3	615 / 715	Purchased Power	0.59%	0.00%		0.59%	ERCs	123	0		123	20,791
4	618 / 718	Chemicals	0.59%	0.00%		0.59%	ERCs	2	0		2	402
5	620 / 720	Materials & Supplies	0.59%	0.00%		0.59%	ERCs	152	0		152	25,747
6	631 / 731	Contractual Services - Engineering	0.59%	0.00%		0.59%	ERCs	3	0		3	510
7	632 / 732	Contractual Services - Acctg	0.59%	0.00%		0.59%	ERCs	82	0		82	13,865
8	633 / 733	Contractual Services - Legal	0.59%	0.00%		0.59%	ERCs	11	0		11	1,945
9	634 / 734	Contractual Services - Mgmt.	0.59%	0.00%		0.59%	ERCs	243	0		243	41,252
10	636 / 736	Contractual Services - Other	0.59%	0.00%		0.59%	ERCs	988	0		988	167,602
11	641 / 741	Rental of Building/Real Prop.	0.59%	0.00%		0.59%	ERCs	494	0		494	83,874
12	650 / 750	Transportation Expenses	0.59%	0.00%		0.59%	ERCs	345	0		345	58,466
13	656 / 756	Insurance - Vehicle	0.59%	0.00%		0.59%	ERCs	53	0		53	8,985
14	657 / 757	Insurance - General Liability	0.59%	0.00%		0.59%	ERCs	100	0		100	16,979
15	658 / 758	Insurance - Work. Comp.	0.59%	0.00%		0.59%	ERCs	(181)	0		(181)	(30,703)
16	659 / 759	Insurance - Other	0.59%	0.00%		0.59%	ERCs	73	0		73	12,419
17	675 / 775	Miscellaneous Expense	0.59%	0.00%		0.59%	ERCs	1,720	0		1,720	291,819
18	670 / 770	Bad Debt Expense	0.59%	0.00%		0.59%	ERCs	(325)	0		(325)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Picciola Island
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.59%	0.00%		0.59%	ERCs	4,258	0		4,258	722,365
2	604 / 704	Pensions & Benefits	0.59%	0.00%		0.59%	ERCs	352	0		352	59,655
3	615 / 715	Purchased Power	0.59%	0.00%		0.59%	ERCs	148	0		148	25,113
4	618 / 718	Chemicals	0.59%	0.00%		0.59%	ERCs	3	0		3	486
5	620 / 720	Materials & Supplies	0.59%	0.00%		0.59%	ERCs	183	0		183	31,100
6	631 / 731	Contractual Services - Engineering	0.59%	0.00%		0.59%	ERCs	4	0		4	616
7	632 / 732	Contractual Services - Acctg	0.59%	0.00%		0.59%	ERCs	99	0		99	16,747
8	633 / 733	Contractual Services - Legal	0.59%	0.00%		0.59%	ERCs	14	0		14	2,350
9	634 / 734	Contractual Services - Mgmt.	0.59%	0.00%		0.59%	ERCs	294	0		294	49,828
10	636 / 736	Contractual Services - Other	0.59%	0.00%		0.59%	ERCs	1,193	0		1,193	202,442
11	641 / 741	Rental of Building/Real Prop.	0.59%	0.00%		0.59%	ERCs	597	0		597	101,309
12	650 / 750	Transportation Expenses	0.59%	0.00%		0.59%	ERCs	416	0		416	70,620
13	656 / 756	Insurance - Vehicle	0.59%	0.00%		0.59%	ERCs	64	0		64	10,852
14	657 / 757	Insurance - General Liability	0.59%	0.00%		0.59%	ERCs	121	0		121	20,508
15	658 / 758	Insurance - Work. Comp.	0.59%	0.00%		0.59%	ERCs	(219)	0		(219)	(37,085)
16	659 / 759	Insurance - Other	0.59%	0.00%		0.59%	ERCs	88	0		88	15,001
17	675 / 775	Miscellaneous Expense	0.59%	0.00%		0.59%	ERCs	2,077	0		2,077	352,479
18	670 / 770	Bad Debt Expense	0.59%	0.00%		0.59%	ERCs	(392)	0		(392)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.58%	0.58%		1.16%	ERCs	3,546	3,546		7,093	612,790
2	604 / 704	Pensions & Benefits	0.58%	0.58%		1.16%	ERCs	293	293		586	50,606
3	615 / 715	Purchased Power	0.58%	0.58%		1.16%	ERCs	123	123		247	21,304
4	618 / 718	Chemicals	0.58%	0.58%		1.16%	ERCs	2	2		5	412
5	620 / 720	Materials & Supplies	0.58%	0.58%		1.16%	ERCs	153	153		305	26,382
6	631 / 731	Contractual Services - Engineering	0.58%	0.58%		1.16%	ERCs	3	3		6	523
7	632 / 732	Contractual Services - Acctg	0.58%	0.58%		1.16%	ERCs	82	82		164	14,207
8	633 / 733	Contractual Services - Legal	0.58%	0.58%		1.16%	ERCs	12	12		23	1,993
9	634 / 734	Contractual Services - Mgmt.	0.58%	0.58%		1.16%	ERCs	245	245		489	42,269
10	636 / 736	Contractual Services - Other	0.58%	0.58%		1.16%	ERCs	994	994		1,988	171,733
11	641 / 741	Rental of Building/Real Prop.	0.58%	0.58%		1.16%	ERCs	497	497		995	85,941
12	650 / 750	Transportation Expenses	0.58%	0.58%		1.16%	ERCs	347	347		693	59,907
13	656 / 756	Insurance - Vehicle	0.58%	0.58%		1.16%	ERCs	53	53		107	9,206
14	657 / 757	Insurance - General Liability	0.58%	0.58%		1.16%	ERCs	101	101		201	17,397
15	658 / 758	Insurance - Work. Comp.	0.58%	0.58%		1.16%	ERCs	(182)	(182)		(364)	(31,460)
16	659 / 759	Insurance - Other	0.58%	0.58%		1.16%	ERCs	74	74		147	12,725
17	675 / 775	Miscellaneous Expense	0.58%	0.58%		1.16%	ERCs	1,730	1,730		3,461	299,012
18	670 / 770	Bad Debt Expense	0.58%	0.58%		1.16%	ERCs	(327)	(327)		(653)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.47%	0.44%		0.91%	ERCs	2,824	2,640		5,464	598,049
2	604 / 704	Pensions & Benefits	0.47%	0.44%		0.91%	ERCs	233	218		451	49,389
3	615 / 715	Purchased Power	0.47%	0.44%		0.91%	ERCs	98	92		190	20,791
4	618 / 718	Chemicals	0.48%	0.44%		0.92%	ERCs	2	2		4	402
5	620 / 720	Materials & Supplies	0.47%	0.44%		0.91%	ERCs	122	114		235	25,747
6	631 / 731	Contractual Services - Engineering	0.47%	0.44%		0.91%	ERCs	2	2		5	510
7	632 / 732	Contractual Services - Acctg	0.47%	0.44%		0.91%	ERCs	65	61		127	13,865
8	633 / 733	Contractual Services - Legal	0.47%	0.44%		0.91%	ERCs	9	9		18	1,945
9	634 / 734	Contractual Services - Mgmt.	0.47%	0.44%		0.91%	ERCs	195	182		377	41,252
10	636 / 736	Contractual Services - Other	0.47%	0.44%		0.91%	ERCs	791	740		1,531	167,602
11	641 / 741	Rental of Building/Real Prop.	0.47%	0.44%		0.91%	ERCs	396	370		766	83,874
12	650 / 750	Transportation Expenses	0.47%	0.44%		0.91%	ERCs	276	258		534	58,466
13	656 / 756	Insurance - Vehicle	0.47%	0.44%		0.91%	ERCs	42	40		82	8,985
14	657 / 757	Insurance - General Liability	0.47%	0.44%		0.91%	ERCs	80	75		155	16,979
15	658 / 758	Insurance - Work. Comp.	0.47%	0.44%		0.91%	ERCs	(145)	(135)		(280)	(30,703)
16	659 / 759	Insurance - Other	0.47%	0.44%		0.91%	ERCs	59	55		113	12,419
17	675 / 775	Miscellaneous Expense	0.47%	0.44%		0.91%	ERCs	1,378	1,288		2,666	291,819
18	670 / 770	Bad Debt Expense	0.47%	0.44%		0.91%	ERCs	(260)	(243)		(503)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Palm Port

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.47%	0.44%	0.91%	ERCs	3,411	3,188		6,600	722,365	
2	604 / 704	Pensions & Benefits	0.47%	0.44%	0.91%	ERCs	282	263		545	59,655	
3	615 / 715	Purchased Power	0.47%	0.44%	0.91%	ERCs	119	111		229	25,113	
4	618 / 718	Chemicals	0.48%	0.44%	0.92%	ERCs	2	2		4	486	
5	620 / 720	Materials & Supplies	0.47%	0.44%	0.91%	ERCs	147	137		284	31,100	
6	631 / 731	Contractual Services - Engineering	0.47%	0.44%	0.91%	ERCs	3	3		6	616	
7	632 / 732	Contractual Services - Acctg	0.47%	0.44%	0.91%	ERCs	79	74		153	16,747	
8	633 / 733	Contractual Services - Legal	0.47%	0.44%	0.91%	ERCs	11	10		21	2,350	
9	634 / 734	Contractual Services - Mgmt.	0.47%	0.44%	0.91%	ERCs	235	220		455	49,828	
10	636 / 736	Contractual Services - Other	0.47%	0.44%	0.91%	ERCs	956	894		1,849	202,442	
11	641 / 741	Rental of Building/Real Prop.	0.47%	0.44%	0.91%	ERCs	478	447		926	101,309	
12	650 / 750	Transportation Expenses	0.47%	0.44%	0.91%	ERCs	333	312		645	70,620	
13	656 / 756	Insurance - Vehicle	0.47%	0.44%	0.91%	ERCs	51	48		99	10,852	
14	657 / 757	Insurance - General Liability	0.47%	0.44%	0.91%	ERCs	97	91		187	20,508	
15	658 / 758	Insurance - Work. Comp.	0.47%	0.44%	0.91%	ERCs	(175)	(164)		(339)	(37,085)	
16	659 / 759	Insurance - Other	0.47%	0.44%	0.91%	ERCs	71	66		137	15,001	
17	675 / 775	Miscellaneous Expense	0.47%	0.44%	0.91%	ERCs	1,664	1,556		3,220	352,479	
18	670 / 770	Bad Debt Expense	0.47%	0.44%	0.91%	ERCs	(314)	(294)		(608)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

Palm Terrace
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	4.56%	3.96%	8.53%	ERCs	27,956	24,294		52,249	612,790	
2	604 / 704	Pensions & Benefits	4.56%	3.96%	8.53%	ERCs	2,309	2,006		4,315	50,606	
3	615 / 715	Purchased Power	4.56%	3.97%	8.53%	ERCs	972	845		1,817	21,304	
4	618 / 718	Chemicals	4.59%	3.99%	8.58%	ERCs	19	16		35	412	
5	620 / 720	Materials & Supplies	4.56%	3.96%	8.53%	ERCs	1,204	1,046		2,249	26,382	
6	631 / 731	Contractual Services - Engineering	4.55%	3.96%	8.51%	ERCs	24	21		45	523	
7	632 / 732	Contractual Services - Acctg	4.56%	3.96%	8.52%	ERCs	648	563		1,211	14,207	
8	633 / 733	Contractual Services - Legal	4.56%	3.97%	8.53%	ERCs	91	79		170	1,993	
9	634 / 734	Contractual Services - Mgmt.	4.56%	3.96%	8.53%	ERCs	1,928	1,676		3,604	42,269	
10	636 / 736	Contractual Services - Other	4.56%	3.96%	8.53%	ERCs	7,834	6,808		14,642	171,733	
11	641 / 741	Rental of Building/Real Prop.	4.56%	3.96%	8.53%	ERCs	3,921	3,407		7,328	85,941	
12	650 / 750	Transportation Expenses	4.56%	3.96%	8.53%	ERCs	2,733	2,375		5,108	59,907	
13	656 / 756	Insurance - Vehicle	4.56%	3.97%	8.53%	ERCs	420	365		785	9,206	
14	657 / 757	Insurance - General Liability	4.56%	3.97%	8.53%	ERCs	794	690		1,484	17,397	
15	658 / 758	Insurance - Work. Comp.	4.56%	3.96%	8.53%	ERCs	(1,435)	(1,247)		(2,682)	(31,460)	
16	659 / 759	Insurance - Other	4.56%	3.96%	8.52%	ERCs	580	504		1,084	12,725	
17	675 / 775	Miscellaneous Expense	4.56%	3.96%	8.53%	ERCs	13,641	11,854		25,495	299,012	
18	670 / 770	Bad Debt Expense	4.56%	3.96%	8.53%	ERCs	(2,576)	(2,238)		(4,814)	(56,452)	

Allocation of Expenses

Florida Public Service Commission

Palm Terrace

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	3.13%	2.69%		5.83%	ERCs	18,742	16,116		34,859	598,049
2	604 / 704	Pensions & Benefits	3.13%	2.69%		5.83%	ERCs	1,548	1,331		2,879	49,389
3	615 / 715	Purchased Power	3.13%	2.70%		5.83%	ERCs	652	560		1,212	20,791
4	618 / 718	Chemicals	3.15%	2.71%		5.87%	ERCs	13	11		24	402
5	620 / 720	Materials & Supplies	3.13%	2.69%		5.83%	ERCs	807	694		1,501	25,747
6	631 / 731	Contractual Services - Engineering	3.13%	2.69%		5.82%	ERCs	16	14		30	510
7	632 / 732	Contractual Services - Acctg	3.13%	2.69%		5.83%	ERCs	434	374		808	13,865
8	633 / 733	Contractual Services - Legal	3.14%	2.70%		5.83%	ERCs	61	52		113	1,945
9	634 / 734	Contractual Services - Mgmt.	3.13%	2.69%		5.83%	ERCs	1,293	1,112		2,405	41,252
10	636 / 736	Contractual Services - Other	3.13%	2.69%		5.83%	ERCs	5,252	4,517		9,769	167,602
11	641 / 741	Rental of Building/Real Prop.	3.13%	2.69%		5.83%	ERCs	2,629	2,260		4,889	83,874
12	650 / 750	Transportation Expenses	3.13%	2.70%		5.83%	ERCs	1,832	1,576		3,408	58,466
13	656 / 756	Insurance - Vehicle	3.13%	2.70%		5.83%	ERCs	282	242		524	8,985
14	657 / 757	Insurance - General Liability	3.13%	2.70%		5.83%	ERCs	532	458		990	16,979
15	658 / 758	Insurance - Work. Comp.	3.13%	2.69%		5.83%	ERCs	(962)	(827)		(1,789)	(30,703)
16	659 / 759	Insurance - Other	3.13%	2.69%		5.82%	ERCs	389	334		723	12,419
17	675 / 775	Miscellaneous Expense	3.13%	2.69%		5.83%	ERCs	9,145	7,864		17,009	291,819
18	670 / 770	Bad Debt Expense	3.13%	2.70%		5.83%	ERCs	(1,727)	(1,485)		(3,212)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Palm Terrace

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	3.13%	2.69%		5.83%	ERCs	22,638	19,467		42,105	722,365
2	604 / 704	Pensions & Benefits	3.13%	2.69%		5.83%	ERCs	1,870	1,608		3,477	59,655
3	615 / 715	Purchased Power	3.13%	2.70%		5.83%	ERCs	787	677		1,464	25,113
4	618 / 718	Chemicals	3.15%	2.71%		5.87%	ERCs	15	13		29	486
5	620 / 720	Materials & Supplies	3.13%	2.69%		5.83%	ERCs	975	838		1,813	31,100
6	631 / 731	Contractual Services - Engineering	3.13%	2.69%		5.82%	ERCs	19	17		36	616
7	632 / 732	Contractual Services - Acctg	3.13%	2.69%		5.83%	ERCs	525	451		976	16,747
8	633 / 733	Contractual Services - Legal	3.14%	2.70%		5.83%	ERCs	74	63		137	2,350
9	634 / 734	Contractual Services - Mgmt.	3.13%	2.69%		5.83%	ERCs	1,562	1,343		2,904	49,828
10	636 / 736	Contractual Services - Other	3.13%	2.69%		5.83%	ERCs	6,344	5,455		11,800	202,442
11	641 / 741	Rental of Building/Real Prop.	3.13%	2.69%		5.83%	ERCs	3,175	2,730		5,905	101,309
12	650 / 750	Transportation Expenses	3.13%	2.70%		5.83%	ERCs	2,213	1,903		4,117	70,620
13	656 / 756	Insurance - Vehicle	3.13%	2.70%		5.83%	ERCs	340	293		633	10,852
14	657 / 757	Insurance - General Liability	3.13%	2.70%		5.83%	ERCs	643	553		1,196	20,508
15	658 / 758	Insurance - Work. Comp.	3.13%	2.69%		5.83%	ERCs	(1,162)	(999)		(2,161)	(37,085)
16	659 / 759	Insurance - Other	3.13%	2.69%		5.82%	ERCs	470	404		874	15,001
17	675 / 775	Miscellaneous Expense	3.13%	2.69%		5.83%	ERCs	11,046	9,499		20,545	352,479
18	670 / 770	Bad Debt Expense	3.13%	2.70%		5.83%	ERCs	(2,086)	(1,794)		(3,879)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Palms MHP

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.25%	0.00%	0.25%	ERCs	1,534	0		1,534	612,790	
2	604 / 704	Pensions & Benefits	0.25%	0.00%	0.25%	ERCs	127	0		127	50,606	
3	615 / 715	Purchased Power	0.25%	0.00%	0.25%	ERCs	53	0		53	21,304	
4	618 / 718	Chemicals	0.25%	0.00%	0.25%	ERCs	1	0		1	412	
5	620 / 720	Materials & Supplies	0.25%	0.00%	0.25%	ERCs	66	0		66	26,382	
6	631 / 731	Contractual Services - Engineering	0.25%	0.00%	0.25%	ERCs	1	0		1	523	
7	632 / 732	Contractual Services - Acctg	0.25%	0.00%	0.25%	ERCs	36	0		36	14,207	
8	633 / 733	Contractual Services - Legal	0.25%	0.00%	0.25%	ERCs	5	0		5	1,993	
9	634 / 734	Contractual Services - Mgmt.	0.25%	0.00%	0.25%	ERCs	106	0		106	42,269	
10	636 / 736	Contractual Services - Other	0.25%	0.00%	0.25%	ERCs	430	0		430	171,733	
11	641 / 741	Rental of Building/Real Prop.	0.25%	0.00%	0.25%	ERCs	215	0		215	85,941	
12	650 / 750	Transportation Expenses	0.25%	0.00%	0.25%	ERCs	150	0		150	59,907	
13	656 / 756	Insurance - Vehicle	0.25%	0.00%	0.25%	ERCs	23	0		23	9,206	
14	657 / 757	Insurance - General Liability	0.25%	0.00%	0.25%	ERCs	44	0		44	17,397	
15	658 / 758	Insurance - Work. Comp.	0.25%	0.00%	0.25%	ERCs	(79)	0		(79)	(31,460)	
16	659 / 759	Insurance - Other	0.25%	0.00%	0.25%	ERCs	32	0		32	12,725	
17	675 / 775	Miscellaneous Expense	0.25%	0.00%	0.25%	ERCs	749	0		749	299,012	
18	670 / 770	Bad Debt Expense	0.25%	0.00%	0.25%	ERCs	(141)	0		(141)	(56,452)	

Allocation of Expenses

Florida Public Service Commission

Palms MHP

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12

Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.34%	0.00%	0.34%	ERCs	2,022	0		2,022	598,049	
2	604 / 704	Pensions & Benefits	0.34%	0.00%	0.34%	ERCs	167	0		167	49,389	
3	615 / 715	Purchased Power	0.34%	0.00%	0.34%	ERCs	70	0		70	20,791	
4	618 / 718	Chemicals	0.34%	0.00%	0.34%	ERCs	1	0		1	402	
5	620 / 720	Materials & Supplies	0.34%	0.00%	0.34%	ERCs	87	0		87	25,747	
6	631 / 731	Contractual Services - Engineering	0.34%	0.00%	0.34%	ERCs	2	0		2	510	
7	632 / 732	Contractual Services - Acctg	0.34%	0.00%	0.34%	ERCs	47	0		47	13,865	
8	633 / 733	Contractual Services - Legal	0.34%	0.00%	0.34%	ERCs	7	0		7	1,945	
9	634 / 734	Contractual Services - Mgmt.	0.34%	0.00%	0.34%	ERCs	139	0		139	41,252	
10	636 / 736	Contractual Services - Other	0.34%	0.00%	0.34%	ERCs	567	0		567	167,602	
11	641 / 741	Rental of Building/Real Prop.	0.34%	0.00%	0.34%	ERCs	284	0		284	83,874	
12	650 / 750	Transportation Expenses	0.34%	0.00%	0.34%	ERCs	198	0		198	58,466	
13	656 / 756	Insurance - Vehicle	0.34%	0.00%	0.34%	ERCs	30	0		30	8,985	
14	657 / 757	Insurance - General Liability	0.34%	0.00%	0.34%	ERCs	57	0		57	16,979	
15	658 / 758	Insurance - Work. Comp.	0.34%	0.00%	0.34%	ERCs	(104)	0		(104)	(30,703)	
16	659 / 759	Insurance - Other	0.34%	0.00%	0.34%	ERCs	42	0		42	12,419	
17	675 / 775	Miscellaneous Expense	0.34%	0.00%	0.34%	ERCs	987	0		987	291,819	
18	670 / 770	Bad Debt Expense	0.34%	0.00%	0.34%	ERCs	(186)	0		(186)	(55,094)	

Allocation of Expenses

Florida Public Service Commission

Palms MHP

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.34%	0.00%		0.34%	ERCs	2,442	0		2,442	722,365
2	604 / 704	Pensions & Benefits	0.34%	0.00%		0.34%	ERCs	202	0		202	59,655
3	615 / 715	Purchased Power	0.34%	0.00%		0.34%	ERCs	85	0		85	25,113
4	618 / 718	Chemicals	0.34%	0.00%		0.34%	ERCs	2	0		2	486
5	620 / 720	Materials & Supplies	0.34%	0.00%		0.34%	ERCs	105	0		105	31,100
6	631 / 731	Contractual Services - Engineering	0.34%	0.00%		0.34%	ERCs	2	0		2	616
7	632 / 732	Contractual Services - Acctg	0.34%	0.00%		0.34%	ERCs	57	0		57	16,747
8	633 / 733	Contractual Services - Legal	0.34%	0.00%		0.34%	ERCs	8	0		8	2,350
9	634 / 734	Contractual Services - Mgmt.	0.34%	0.00%		0.34%	ERCs	168	0		168	49,828
10	636 / 736	Contractual Services - Other	0.34%	0.00%		0.34%	ERCs	684	0		684	202,442
11	641 / 741	Rental of Building/Real Prop.	0.34%	0.00%		0.34%	ERCs	343	0		343	101,309
12	650 / 750	Transportation Expenses	0.34%	0.00%		0.34%	ERCs	239	0		239	70,620
13	656 / 756	Insurance - Vehicle	0.34%	0.00%		0.34%	ERCs	37	0		37	10,852
14	657 / 757	Insurance - General Liability	0.34%	0.00%		0.34%	ERCs	69	0		69	20,508
15	658 / 758	Insurance - Work. Comp.	0.34%	0.00%		0.34%	ERCs	(125)	0		(125)	(37,085)
16	659 / 759	Insurance - Other	0.34%	0.00%		0.34%	ERCs	51	0		51	15,001
17	675 / 775	Miscellaneous Expense	0.34%	0.00%		0.34%	ERCs	1,192	0		1,192	352,479
18	670 / 770	Bad Debt Expense	0.34%	0.00%		0.34%	ERCs	(225)	0		(225)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Pomona Park
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.98%	0.00%	0.98%	ERCs	5,999	0		5,999	612,790	
2	604 / 704	Pensions & Benefits	0.98%	0.00%	0.98%	ERCs	495	0		495	50,606	
3	615 / 715	Purchased Power	0.98%	0.00%	0.98%	ERCs	209	0		209	21,304	
4	618 / 718	Chemicals	0.99%	0.00%	0.99%	ERCs	4	0		4	412	
5	620 / 720	Materials & Supplies	0.98%	0.00%	0.98%	ERCs	258	0		258	26,382	
6	631 / 731	Contractual Services - Engineering	0.98%	0.00%	0.98%	ERCs	5	0		5	523	
7	632 / 732	Contractual Services - Acctg	0.98%	0.00%	0.98%	ERCs	139	0		139	14,207	
8	633 / 733	Contractual Services - Legal	0.98%	0.00%	0.98%	ERCs	20	0		20	1,993	
9	634 / 734	Contractual Services - Mgmt.	0.98%	0.00%	0.98%	ERCs	414	0		414	42,269	
10	636 / 736	Contractual Services - Other	0.98%	0.00%	0.98%	ERCs	1,681	0		1,681	171,733	
11	641 / 741	Rental of Building/Real Prop.	0.98%	0.00%	0.98%	ERCs	841	0		841	85,941	
12	650 / 750	Transportation Expenses	0.98%	0.00%	0.98%	ERCs	587	0		587	59,907	
13	656 / 756	Insurance - Vehicle	0.98%	0.00%	0.98%	ERCs	90	0		90	9,206	
14	657 / 757	Insurance - General Liability	0.98%	0.00%	0.98%	ERCs	170	0		170	17,397	
15	658 / 758	Insurance - Work. Comp.	0.98%	0.00%	0.98%	ERCs	(308)	0		(308)	(31,460)	
16	659 / 759	Insurance - Other	0.98%	0.00%	0.98%	ERCs	124	0		124	12,725	
17	675 / 775	Miscellaneous Expense	0.98%	0.00%	0.98%	ERCs	2,927	0		2,927	299,012	
18	670 / 770	Bad Debt Expense	0.98%	0.00%	0.98%	ERCs	(553)	0		(553)	(56,452)	

Allocation of Expenses

Florida Public Service Commission

Pomona Park
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [X] Projected [X]

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	1.53%	0.00%		1.53%	ERCs	9,152	0		9,152	598,049
2	604 / 704	Pensions & Benefits	1.53%	0.00%		1.53%	ERCs	756	0		756	49,389
3	615 / 715	Purchased Power	1.53%	0.00%		1.53%	ERCs	318	0		318	20,791
4	618 / 718	Chemicals	1.54%	0.00%		1.54%	ERCs	6	0		6	402
5	620 / 720	Materials & Supplies	1.53%	0.00%		1.53%	ERCs	394	0		394	25,747
6	631 / 731	Contractual Services - Engineering	1.53%	0.00%		1.53%	ERCs	8	0		8	510
7	632 / 732	Contractual Services - Acctg	1.53%	0.00%		1.53%	ERCs	212	0		212	13,865
8	633 / 733	Contractual Services - Legal	1.53%	0.00%		1.53%	ERCs	30	0		30	1,945
9	634 / 734	Contractual Services - Mgmt.	1.53%	0.00%		1.53%	ERCs	631	0		631	41,252
10	636 / 736	Contractual Services - Other	1.53%	0.00%		1.53%	ERCs	2,565	0		2,565	167,602
11	641 / 741	Rental of Building/Real Prop.	1.53%	0.00%		1.53%	ERCs	1,284	0		1,284	83,874
12	650 / 750	Transportation Expenses	1.53%	0.00%		1.53%	ERCs	895	0		895	58,466
13	656 / 756	Insurance - Vehicle	1.53%	0.00%		1.53%	ERCs	138	0		138	8,985
14	657 / 757	Insurance - General Liability	1.53%	0.00%		1.53%	ERCs	260	0		260	16,979
15	658 / 758	Insurance - Work. Comp.	1.53%	0.00%		1.53%	ERCs	(470)	0		(470)	(30,703)
16	659 / 759	Insurance - Other	1.53%	0.00%		1.53%	ERCs	190	0		190	12,419
17	675 / 775	Miscellaneous Expense	1.53%	0.00%		1.53%	ERCs	4,466	0		4,466	291,819
18	670 / 770	Bad Debt Expense	1.53%	0.00%		1.53%	ERCs	(843)	0		(843)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Pomona Park

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	1.53%	0.00%		1.53%	ERCs	11,054	0		11,054	722,365
2	604 / 704	Pensions & Benefits	1.53%	0.00%		1.53%	ERCs	913	0		913	59,655
3	615 / 715	Purchased Power	1.53%	0.00%		1.53%	ERCs	384	0		384	25,113
4	618 / 718	Chemicals	1.54%	0.00%		1.54%	ERCs	7	0		7	486
5	620 / 720	Materials & Supplies	1.53%	0.00%		1.53%	ERCs	476	0		476	31,100
6	631 / 731	Contractual Services - Engineering	1.53%	0.00%		1.53%	ERCs	9	0		9	616
7	632 / 732	Contractual Services - Acctg	1.53%	0.00%		1.53%	ERCs	256	0		256	16,747
8	633 / 733	Contractual Services - Legal	1.53%	0.00%		1.53%	ERCs	36	0		36	2,350
9	634 / 734	Contractual Services - Mgmt.	1.53%	0.00%		1.53%	ERCs	763	0		763	49,828
10	636 / 736	Contractual Services - Other	1.53%	0.00%		1.53%	ERCs	3,098	0		3,098	202,442
11	641 / 741	Rental of Building/Real Prop.	1.53%	0.00%		1.53%	ERCs	1,550	0		1,550	101,309
12	650 / 750	Transportation Expenses	1.53%	0.00%		1.53%	ERCs	1,081	0		1,081	70,620
13	656 / 756	Insurance - Vehicle	1.53%	0.00%		1.53%	ERCs	166	0		166	10,852
14	657 / 757	Insurance - General Liability	1.53%	0.00%		1.53%	ERCs	314	0		314	20,508
15	658 / 758	Insurance - Work. Comp.	1.53%	0.00%		1.53%	ERCs	(567)	0		(567)	(37,085)
16	659 / 759	Insurance - Other	1.53%	0.00%		1.53%	ERCs	229	0		229	15,001
17	675 / 775	Miscellaneous Expense	1.53%	0.00%		1.53%	ERCs	5,394	0		5,394	352,479
18	670 / 770	Bad Debt Expense	1.53%	0.00%		1.53%	ERCs	(1,018)	0		(1,018)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Piney Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.70%	0.00%	0.70%	ERCs	4,282	0		4,282	612,790	
2	604 / 704	Pensions & Benefits	0.70%	0.00%	0.70%	ERCs	354	0		354	50,606	
3	615 / 715	Purchased Power	0.70%	0.00%	0.70%	ERCs	149	0		149	21,304	
4	618 / 718	Chemicals	0.70%	0.00%	0.70%	ERCs	3	0		3	412	
5	620 / 720	Materials & Supplies	0.70%	0.00%	0.70%	ERCs	184	0		184	26,382	
6	631 / 731	Contractual Services - Engineering	0.70%	0.00%	0.70%	ERCs	4	0		4	523	
7	632 / 732	Contractual Services - Acctg	0.70%	0.00%	0.70%	ERCs	99	0		99	14,207	
8	633 / 733	Contractual Services - Legal	0.70%	0.00%	0.70%	ERCs	14	0		14	1,993	
9	634 / 734	Contractual Services - Mgmt.	0.70%	0.00%	0.70%	ERCs	295	0		295	42,269	
10	636 / 736	Contractual Services - Other	0.70%	0.00%	0.70%	ERCs	1,200	0		1,200	171,733	
11	641 / 741	Rental of Building/Real Prop.	0.70%	0.00%	0.70%	ERCs	601	0		601	85,941	
12	650 / 750	Transportation Expenses	0.70%	0.00%	0.70%	ERCs	419	0		419	59,907	
13	656 / 756	Insurance - Vehicle	0.70%	0.00%	0.70%	ERCs	64	0		64	9,206	
14	657 / 757	Insurance - General Liability	0.70%	0.00%	0.70%	ERCs	122	0		122	17,397	
15	658 / 758	Insurance - Work. Comp.	0.70%	0.00%	0.70%	ERCs	(220)	0		(220)	(31,460)	
16	659 / 759	Insurance - Other	0.70%	0.00%	0.70%	ERCs	89	0		89	12,725	
17	675 / 775	Miscellaneous Expense	0.70%	0.00%	0.70%	ERCs	2,089	0		2,089	299,012	
18	670 / 770	Bad Debt Expense	0.70%	0.00%	0.70%	ERCs	(394)	0		(394)	(56,452)	

Allocation of Expenses

Florida Public Service Commission

Piney Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.65%	0.00%	0.65%	ERCs	3,869	0		3,869	598,049	
2	604 / 704	Pensions & Benefits	0.65%	0.00%	0.65%	ERCs	320	0		320	49,389	
3	615 / 715	Purchased Power	0.65%	0.00%	0.65%	ERCs	135	0		135	20,791	
4	618 / 718	Chemicals	0.65%	0.00%	0.65%	ERCs	3	0		3	402	
5	620 / 720	Materials & Supplies	0.65%	0.00%	0.65%	ERCs	167	0		167	25,747	
6	631 / 731	Contractual Services - Engineering	0.65%	0.00%	0.65%	ERCs	3	0		3	510	
7	632 / 732	Contractual Services - Acctg	0.65%	0.00%	0.65%	ERCs	90	0		90	13,865	
8	633 / 733	Contractual Services - Legal	0.65%	0.00%	0.65%	ERCs	13	0		13	1,945	
9	634 / 734	Contractual Services - Mgmt.	0.65%	0.00%	0.65%	ERCs	267	0		267	41,252	
10	636 / 736	Contractual Services - Other	0.65%	0.00%	0.65%	ERCs	1,084	0		1,084	167,602	
11	641 / 741	Rental of Building/Real Prop.	0.65%	0.00%	0.65%	ERCs	543	0		543	83,874	
12	650 / 750	Transportation Expenses	0.65%	0.00%	0.65%	ERCs	378	0		378	58,466	
13	656 / 756	Insurance - Vehicle	0.65%	0.00%	0.65%	ERCs	58	0		58	8,985	
14	657 / 757	Insurance - General Liability	0.65%	0.00%	0.65%	ERCs	110	0		110	16,979	
15	658 / 758	Insurance - Work. Comp.	0.65%	0.00%	0.65%	ERCs	(199)	0		(199)	(30,703)	
16	659 / 759	Insurance - Other	0.65%	0.00%	0.65%	ERCs	80	0		80	12,419	
17	675 / 775	Miscellaneous Expense	0.65%	0.00%	0.65%	ERCs	1,888	0		1,888	291,819	
18	670 / 770	Bad Debt Expense	0.65%	0.00%	0.65%	ERCs	(356)	0		(356)	(55,094)	

Allocation of Expenses

Florida Public Service Commission

Piney Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.65%	0.00%		0.65%	ERCs	4,673	0		4,673	722,365
2	604 / 704	Pensions & Benefits	0.65%	0.00%		0.65%	ERCs	386	0		386	59,655
3	615 / 715	Purchased Power	0.65%	0.00%		0.65%	ERCs	162	0		162	25,113
4	618 / 718	Chemicals	0.65%	0.00%		0.65%	ERCs	3	0		3	486
5	620 / 720	Materials & Supplies	0.65%	0.00%		0.65%	ERCs	201	0		201	31,100
6	631 / 731	Contractual Services - Engineering	0.65%	0.00%		0.65%	ERCs	4	0		4	616
7	632 / 732	Contractual Services - Acctg	0.65%	0.00%		0.65%	ERCs	108	0		108	16,747
8	633 / 733	Contractual Services - Legal	0.65%	0.00%		0.65%	ERCs	15	0		15	2,350
9	634 / 734	Contractual Services - Mgmt.	0.65%	0.00%		0.65%	ERCs	322	0		322	49,828
10	636 / 736	Contractual Services - Other	0.65%	0.00%		0.65%	ERCs	1,310	0		1,310	202,442
11	641 / 741	Rental of Building/Real Prop.	0.65%	0.00%		0.65%	ERCs	655	0		655	101,309
12	650 / 750	Transportation Expenses	0.65%	0.00%		0.65%	ERCs	457	0		457	70,620
13	656 / 756	Insurance - Vehicle	0.65%	0.00%		0.65%	ERCs	70	0		70	10,852
14	657 / 757	Insurance - General Liability	0.65%	0.00%		0.65%	ERCs	133	0		133	20,508
15	658 / 758	Insurance - Work. Comp.	0.65%	0.00%		0.65%	ERCs	(240)	0		(240)	(37,085)
16	659 / 759	Insurance - Other	0.65%	0.00%		0.65%	ERCs	97	0		97	15,001
17	675 / 775	Miscellaneous Expense	0.65%	0.00%		0.65%	ERCs	2,280	0		2,280	352,479
18	670 / 770	Bad Debt Expense	0.65%	0.00%		0.65%	ERCs	(431)	0		(431)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Quail Ridge

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.29%	0.00%		0.29%	ERCs	1,782	0		1,782	612,790
2	604 / 704	Pensions & Benefits	0.29%	0.00%		0.29%	ERCs	147	0		147	50,606
3	615 / 715	Purchased Power	0.29%	0.00%		0.29%	ERCs	62	0		62	21,304
4	618 / 718	Chemicals	0.29%	0.00%		0.29%	ERCs	1	0		1	412
5	620 / 720	Materials & Supplies	0.29%	0.00%		0.29%	ERCs	77	0		77	26,382
6	631 / 731	Contractual Services - Engineering	0.29%	0.00%		0.29%	ERCs	2	0		2	523
7	632 / 732	Contractual Services - Acctg	0.29%	0.00%		0.29%	ERCs	41	0		41	14,207
8	633 / 733	Contractual Services - Legal	0.29%	0.00%		0.29%	ERCs	6	0		6	1,993
9	634 / 734	Contractual Services - Mgmt.	0.29%	0.00%		0.29%	ERCs	123	0		123	42,269
10	636 / 736	Contractual Services - Other	0.29%	0.00%		0.29%	ERCs	499	0		499	171,733
11	641 / 741	Rental of Building/Real Prop.	0.29%	0.00%		0.29%	ERCs	250	0		250	85,941
12	650 / 750	Transportation Expenses	0.29%	0.00%		0.29%	ERCs	174	0		174	59,907
13	656 / 756	Insurance - Vehicle	0.29%	0.00%		0.29%	ERCs	27	0		27	9,206
14	657 / 757	Insurance - General Liability	0.29%	0.00%		0.29%	ERCs	51	0		51	17,397
15	658 / 758	Insurance - Work. Comp.	0.29%	0.00%		0.29%	ERCs	(91)	0		(91)	(31,460)
16	659 / 759	Insurance - Other	0.29%	0.00%		0.29%	ERCs	37	0		37	12,725
17	675 / 775	Miscellaneous Expense	0.29%	0.00%		0.29%	ERCs	869	0		869	299,012
18	670 / 770	Bad Debt Expense	0.29%	0.00%		0.29%	ERCs	(164)	0		(164)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Quail Ridge

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.65%	0.00%		0.65%	ERCs	3,916	0		3,916	598,049
2	604 / 704	Pensions & Benefits	0.65%	0.00%		0.65%	ERCs	323	0		323	49,389
3	615 / 715	Purchased Power	0.65%	0.00%		0.65%	ERCs	136	0		136	20,791
4	618 / 718	Chemicals	0.66%	0.00%		0.66%	ERCs	3	0		3	402
5	620 / 720	Materials & Supplies	0.65%	0.00%		0.65%	ERCs	169	0		169	25,747
6	631 / 731	Contractual Services - Engineering	0.65%	0.00%		0.65%	ERCs	3	0		3	510
7	632 / 732	Contractual Services - Acctg	0.65%	0.00%		0.65%	ERCs	91	0		91	13,865
8	633 / 733	Contractual Services - Legal	0.66%	0.00%		0.66%	ERCs	13	0		13	1,945
9	634 / 734	Contractual Services - Mgmt.	0.65%	0.00%		0.65%	ERCs	270	0		270	41,252
10	636 / 736	Contractual Services - Other	0.65%	0.00%		0.65%	ERCs	1,097	0		1,097	167,602
11	641 / 741	Rental of Building/Real Prop.	0.65%	0.00%		0.65%	ERCs	549	0		549	83,874
12	650 / 750	Transportation Expenses	0.65%	0.00%		0.65%	ERCs	383	0		383	58,466
13	656 / 756	Insurance - Vehicle	0.66%	0.00%		0.66%	ERCs	59	0		59	8,985
14	657 / 757	Insurance - General Liability	0.65%	0.00%		0.65%	ERCs	111	0		111	16,979
15	658 / 758	Insurance - Work. Comp.	0.65%	0.00%		0.65%	ERCs	(201)	0		(201)	(30,703)
16	659 / 759	Insurance - Other	0.65%	0.00%		0.65%	ERCs	81	0		81	12,419
17	675 / 775	Miscellaneous Expense	0.65%	0.00%		0.65%	ERCs	1,911	0		1,911	291,819
18	670 / 770	Bad Debt Expense	0.65%	0.00%		0.65%	ERCs	(361)	0		(361)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Quail Ridge

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12

Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.65%	0.00%		0.65%	ERCs	4,730	0		4,730	722,365
2	604 / 704	Pensions & Benefits	0.65%	0.00%		0.65%	ERCs	391	0		391	59,655
3	615 / 715	Purchased Power	0.65%	0.00%		0.65%	ERCs	164	0		164	25,113
4	618 / 718	Chemicals	0.66%	0.00%		0.66%	ERCs	3	0		3	486
5	620 / 720	Materials & Supplies	0.65%	0.00%		0.65%	ERCs	204	0		204	31,100
6	631 / 731	Contractual Services - Engineering	0.65%	0.00%		0.65%	ERCs	4	0		4	616
7	632 / 732	Contractual Services - Acctg	0.65%	0.00%		0.65%	ERCs	110	0		110	16,747
8	633 / 733	Contractual Services - Legal	0.66%	0.00%		0.66%	ERCs	15	0		15	2,350
9	634 / 734	Contractual Services - Mgmt.	0.65%	0.00%		0.65%	ERCs	326	0		326	49,828
10	636 / 736	Contractual Services - Other	0.65%	0.00%		0.65%	ERCs	1,326	0		1,326	202,442
11	641 / 741	Rental of Building/Real Prop.	0.65%	0.00%		0.65%	ERCs	663	0		663	101,309
12	650 / 750	Transportation Expenses	0.65%	0.00%		0.65%	ERCs	462	0		462	70,620
13	656 / 756	Insurance - Vehicle	0.66%	0.00%		0.66%	ERCs	71	0		71	10,852
14	657 / 757	Insurance - General Liability	0.65%	0.00%		0.65%	ERCs	134	0		134	20,508
15	658 / 758	Insurance - Work. Comp.	0.65%	0.00%		0.65%	ERCs	(243)	0		(243)	(37,085)
16	659 / 759	Insurance - Other	0.65%	0.00%		0.65%	ERCs	98	0		98	15,001
17	675 / 775	Miscellaneous Expense	0.65%	0.00%		0.65%	ERCs	2,308	0		2,308	352,479
18	670 / 770	Bad Debt Expense	0.65%	0.00%		0.65%	ERCs	(436)	0		(436)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Rosalie Oaks
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.38%	0.38%	0.76%	ERCs	2,326	2,326		4,653	612,790	
2	604 / 704	Pensions & Benefits	0.38%	0.38%	0.76%	ERCs	192	192		384	50,606	
3	615 / 715	Purchased Power	0.38%	0.38%	0.76%	ERCs	81	81		162	21,304	
4	618 / 718	Chemicals	0.38%	0.38%	0.76%	ERCs	2	2		3	412	
5	620 / 720	Materials & Supplies	0.38%	0.38%	0.76%	ERCs	100	100		200	26,382	
6	631 / 731	Contractual Services - Engineering	0.38%	0.38%	0.76%	ERCs	2	2		4	523	
7	632 / 732	Contractual Services - Acctg	0.38%	0.38%	0.76%	ERCs	54	54		108	14,207	
8	633 / 733	Contractual Services - Legal	0.38%	0.38%	0.76%	ERCs	8	8		15	1,993	
9	634 / 734	Contractual Services - Mgmt.	0.38%	0.38%	0.76%	ERCs	160	160		321	42,269	
10	636 / 736	Contractual Services - Other	0.38%	0.38%	0.76%	ERCs	652	652		1,304	171,733	
11	641 / 741	Rental of Building/Real Prop.	0.38%	0.38%	0.76%	ERCs	326	326		653	85,941	
12	650 / 750	Transportation Expenses	0.38%	0.38%	0.76%	ERCs	227	227		455	59,907	
13	656 / 756	Insurance - Vehicle	0.38%	0.38%	0.76%	ERCs	35	35		70	9,206	
14	657 / 757	Insurance - General Liability	0.38%	0.38%	0.76%	ERCs	66	66		132	17,397	
15	658 / 758	Insurance - Work. Comp.	0.38%	0.38%	0.76%	ERCs	(119)	(119)		(239)	(31,460)	
16	659 / 759	Insurance - Other	0.38%	0.38%	0.76%	ERCs	48	48		97	12,725	
17	675 / 775	Miscellaneous Expense	0.38%	0.38%	0.76%	ERCs	1,135	1,135		2,270	299,012	
18	670 / 770	Bad Debt Expense	0.38%	0.38%	0.76%	ERCs	(214)	(214)		(429)	(56,452)	

Allocation of Expenses

Florida Public Service Commission

Rosalie Oaks

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.32%	0.41%		0.73%	ERCs	1,920	2,445		4,366	598,049
2	604 / 704	Pensions & Benefits	0.32%	0.41%		0.73%	ERCs	159	202		361	49,389
3	615 / 715	Purchased Power	0.32%	0.41%		0.73%	ERCs	67	85		152	20,791
4	618 / 718	Chemicals	0.32%	0.41%		0.73%	ERCs	1	2		3	402
5	620 / 720	Materials & Supplies	0.32%	0.41%		0.73%	ERCs	83	105		188	25,747
6	631 / 731	Contractual Services - Engineering	0.32%	0.41%		0.73%	ERCs	2	2		4	510
7	632 / 732	Contractual Services - Acctg	0.32%	0.41%		0.73%	ERCs	45	57		101	13,865
8	633 / 733	Contractual Services - Legal	0.32%	0.41%		0.73%	ERCs	6	8		14	1,945
9	634 / 734	Contractual Services - Mgmt.	0.32%	0.41%		0.73%	ERCs	132	169		301	41,252
10	636 / 736	Contractual Services - Other	0.32%	0.41%		0.73%	ERCs	538	685		1,223	167,602
11	641 / 741	Rental of Building/Real Prop.	0.32%	0.41%		0.73%	ERCs	269	343		612	83,874
12	650 / 750	Transportation Expenses	0.32%	0.41%		0.73%	ERCs	188	239		427	58,466
13	656 / 756	Insurance - Vehicle	0.32%	0.41%		0.73%	ERCs	29	37		66	8,985
14	657 / 757	Insurance - General Liability	0.32%	0.41%		0.73%	ERCs	55	69		124	16,979
15	658 / 758	Insurance - Work. Comp.	0.32%	0.41%		0.73%	ERCs	(99)	(126)		(224)	(30,703)
16	659 / 759	Insurance - Other	0.32%	0.41%		0.73%	ERCs	40	51		91	12,419
17	675 / 775	Miscellaneous Expense	0.32%	0.41%		0.73%	ERCs	937	1,193		2,130	291,819
18	670 / 770	Bad Debt Expense	0.32%	0.41%		0.73%	ERCs	(177)	(225)		(402)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Rosalie Oaks

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12

Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Allocation			(10) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other	Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.32%	0.41%		0.73%	ERCs	2,319	2,954			5,273	722,365		
2	604 / 704	Pensions & Benefits	0.32%	0.41%		0.73%	ERCs	192	244			435	59,655		
3	615 / 715	Purchased Power	0.32%	0.41%		0.73%	ERCs	81	103			183	25,113		
4	618 / 718	Chemicals	0.32%	0.41%		0.73%	ERCs	2	2			4	486		
5	620 / 720	Materials & Supplies	0.32%	0.41%		0.73%	ERCs	100	127			227	31,100		
6	631 / 731	Contractual Services - Engineering	0.32%	0.41%		0.73%	ERCs	2	3			4	616		
7	632 / 732	Contractual Services - Acctg	0.32%	0.41%		0.73%	ERCs	54	68			122	16,747		
8	633 / 733	Contractual Services - Legal	0.32%	0.41%		0.73%	ERCs	8	10			17	2,350		
9	634 / 734	Contractual Services - Mgmt.	0.32%	0.41%		0.73%	ERCs	160	204			364	49,828		
10	636 / 736	Contractual Services - Other	0.32%	0.41%		0.73%	ERCs	650	828			1,478	202,442		
11	641 / 741	Rental of Building/Real Prop.	0.32%	0.41%		0.73%	ERCs	325	414			740	101,309		
12	650 / 750	Transportation Expenses	0.32%	0.41%		0.73%	ERCs	227	289			516	70,620		
13	656 / 756	Insurance - Vehicle	0.32%	0.41%		0.73%	ERCs	35	44			79	10,852		
14	657 / 757	Insurance - General Liability	0.32%	0.41%		0.73%	ERCs	66	84			150	20,508		
15	658 / 758	Insurance - Work. Comp.	0.32%	0.41%		0.73%	ERCs	(119)	(152)			(271)	(37,085)		
16	659 / 759	Insurance - Other	0.32%	0.41%		0.73%	ERCs	48	61			109	15,001		
17	675 / 775	Miscellaneous Expense	0.32%	0.41%		0.73%	ERCs	1,132	1,441			2,573	352,479		
18	670 / 770	Bad Debt Expense	0.32%	0.41%		0.73%	ERCs	(214)	(272)			(486)	(66,547)		

Allocation of Expenses

Florida Public Service Commission

River Grove
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.58%	0.00%		0.58%	ERCs	3,546	0		3,546	612,790
2	604 / 704	Pensions & Benefits	0.58%	0.00%		0.58%	ERCs	293	0		293	50,606
3	615 / 715	Purchased Power	0.58%	0.00%		0.58%	ERCs	123	0		123	21,304
4	618 / 718	Chemicals	0.58%	0.00%		0.58%	ERCs	2	0		2	412
5	620 / 720	Materials & Supplies	0.58%	0.00%		0.58%	ERCs	153	0		153	26,382
6	631 / 731	Contractual Services - Engineering	0.58%	0.00%		0.58%	ERCs	3	0		3	523
7	632 / 732	Contractual Services - Acctg	0.58%	0.00%		0.58%	ERCs	82	0		82	14,207
8	633 / 733	Contractual Services - Legal	0.58%	0.00%		0.58%	ERCs	12	0		12	1,993
9	634 / 734	Contractual Services - Mgmt.	0.58%	0.00%		0.58%	ERCs	245	0		245	42,269
10	636 / 736	Contractual Services - Other	0.58%	0.00%		0.58%	ERCs	994	0		994	171,733
11	641 / 741	Rental of Building/Real Prop.	0.58%	0.00%		0.58%	ERCs	497	0		497	85,941
12	650 / 750	Transportation Expenses	0.58%	0.00%		0.58%	ERCs	347	0		347	59,907
13	656 / 756	Insurance - Vehicle	0.58%	0.00%		0.58%	ERCs	53	0		53	9,206
14	657 / 757	Insurance - General Liability	0.58%	0.00%		0.58%	ERCs	101	0		101	17,397
15	658 / 758	Insurance - Work. Comp.	0.58%	0.00%		0.58%	ERCs	(182)	0		(182)	(31,460)
16	659 / 759	Insurance - Other	0.58%	0.00%		0.58%	ERCs	74	0		74	12,725
17	675 / 775	Miscellaneous Expense	0.58%	0.00%		0.58%	ERCs	1,730	0		1,730	299,012
18	670 / 770	Bad Debt Expense	0.58%	0.00%		0.58%	ERCs	(327)	0		(327)	(56,452)

Allocation of Expenses

Florida Public Service Commission

River Grove

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	3.04%	0.00%		3.04%	ERCs	18,198	0		18,198	598,049
2	604 / 704	Pensions & Benefits	3.04%	0.00%		3.04%	ERCs	1,503	0		1,503	49,389
3	615 / 715	Purchased Power	3.04%	0.00%		3.04%	ERCs	633	0		633	20,791
4	618 / 718	Chemicals	3.06%	0.00%		3.06%	ERCs	12	0		12	402
5	620 / 720	Materials & Supplies	3.04%	0.00%		3.04%	ERCs	783	0		783	25,747
6	631 / 731	Contractual Services - Engineering	3.04%	0.00%		3.04%	ERCs	16	0		16	510
7	632 / 732	Contractual Services - Acctg	3.04%	0.00%		3.04%	ERCs	422	0		422	13,865
8	633 / 733	Contractual Services - Legal	3.04%	0.00%		3.04%	ERCs	59	0		59	1,945
9	634 / 734	Contractual Services - Mgmt.	3.04%	0.00%		3.04%	ERCs	1,255	0		1,255	41,252
10	636 / 736	Contractual Services - Other	3.04%	0.00%		3.04%	ERCs	5,100	0		5,100	167,602
11	641 / 741	Rental of Building/Real Prop.	3.04%	0.00%		3.04%	ERCs	2,552	0		2,552	83,874
12	650 / 750	Transportation Expenses	3.04%	0.00%		3.04%	ERCs	1,779	0		1,779	58,466
13	656 / 756	Insurance - Vehicle	3.04%	0.00%		3.04%	ERCs	273	0		273	8,985
14	657 / 757	Insurance - General Liability	3.04%	0.00%		3.04%	ERCs	517	0		517	16,979
15	658 / 758	Insurance - Work. Comp.	3.04%	0.00%		3.04%	ERCs	(934)	0		(934)	(30,703)
16	659 / 759	Insurance - Other	3.04%	0.00%		3.04%	ERCs	378	0		378	12,419
17	675 / 775	Miscellaneous Expense	3.04%	0.00%		3.04%	ERCs	8,879	0		8,879	291,819
18	670 / 770	Bad Debt Expense	3.04%	0.00%		3.04%	ERCs	(1,677)	0		(1,677)	(55,094)

Allocation of Expenses

Florida Public Service Commission

River Grove

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (6) Allocation Percentages				(7) Total	(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total			Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	3.04%	0.00%		3.04%	ERCs	21,980	0		21,980	722,365	
2	604 / 704	Pensions & Benefits	3.04%	0.00%		3.04%	ERCs	1,815	0		1,815	59,655	
3	615 / 715	Purchased Power	3.04%	0.00%		3.04%	ERCs	764	0		764	25,113	
4	618 / 718	Chemicals	3.06%	0.00%		3.06%	ERCs	15	0		15	486	
5	620 / 720	Materials & Supplies	3.04%	0.00%		3.04%	ERCs	946	0		946	31,100	
6	631 / 731	Contractual Services - Engineering	3.04%	0.00%		3.04%	ERCs	19	0		19	616	
7	632 / 732	Contractual Services - Acctg	3.04%	0.00%		3.04%	ERCs	509	0		509	16,747	
8	633 / 733	Contractual Services - Legal	3.04%	0.00%		3.04%	ERCs	72	0		72	2,350	
9	634 / 734	Contractual Services - Mgmt.	3.04%	0.00%		3.04%	ERCs	1,516	0		1,516	49,828	
10	636 / 736	Contractual Services - Other	3.04%	0.00%		3.04%	ERCs	6,160	0		6,160	202,442	
11	641 / 741	Rental of Building/Real Prop.	3.04%	0.00%		3.04%	ERCs	3,083	0		3,083	101,309	
12	650 / 750	Transportation Expenses	3.04%	0.00%		3.04%	ERCs	2,149	0		2,149	70,620	
13	656 / 756	Insurance - Vehicle	3.04%	0.00%		3.04%	ERCs	330	0		330	10,852	
14	657 / 757	Insurance - General Liability	3.04%	0.00%		3.04%	ERCs	624	0		624	20,508	
15	658 / 758	Insurance - Work. Comp.	3.04%	0.00%		3.04%	ERCs	(1,128)	0		(1,128)	(37,085)	
16	659 / 759	Insurance - Other	3.04%	0.00%		3.04%	ERCs	456	0		456	15,001	
17	675 / 775	Miscellaneous Expense	3.04%	0.00%		3.04%	ERCs	10,725	0		10,725	352,479	
18	670 / 770	Bad Debt Expense	3.04%	0.00%		3.04%	ERCs	(2,025)	0		(2,025)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.17%	0.00%	0.17%	ERCs	1,039	0		1,039	612,790	
2	604 / 704	Pensions & Benefits	0.17%	0.00%	0.17%	ERCs	86	0		86	50,606	
3	615 / 715	Purchased Power	0.17%	0.00%	0.17%	ERCs	36	0		36	21,304	
4	618 / 718	Chemicals	0.17%	0.00%	0.17%	ERCs	1	0		1	412	
5	620 / 720	Materials & Supplies	0.17%	0.00%	0.17%	ERCs	45	0		45	26,382	
6	631 / 731	Contractual Services - Engineering	0.17%	0.00%	0.17%	ERCs	1	0		1	523	
7	632 / 732	Contractual Services - Acctg	0.17%	0.00%	0.17%	ERCs	24	0		24	14,207	
8	633 / 733	Contractual Services - Legal	0.17%	0.00%	0.17%	ERCs	3	0		3	1,993	
9	634 / 734	Contractual Services - Mgmt.	0.17%	0.00%	0.17%	ERCs	72	0		72	42,269	
10	636 / 736	Contractual Services - Other	0.17%	0.00%	0.17%	ERCs	291	0		291	171,733	
11	641 / 741	Rental of Building/Real Prop.	0.17%	0.00%	0.17%	ERCs	146	0		146	85,941	
12	650 / 750	Transportation Expenses	0.17%	0.00%	0.17%	ERCs	102	0		102	59,907	
13	656 / 756	Insurance - Vehicle	0.17%	0.00%	0.17%	ERCs	16	0		16	9,206	
14	657 / 757	Insurance - General Liability	0.17%	0.00%	0.17%	ERCs	30	0		30	17,397	
15	658 / 758	Insurance - Work. Comp.	0.17%	0.00%	0.17%	ERCs	(53)	0		(53)	(31,460)	
16	659 / 759	Insurance - Other	0.17%	0.00%	0.17%	ERCs	22	0		22	12,725	
17	675 / 775	Miscellaneous Expense	0.17%	0.00%	0.17%	ERCs	507	0		507	299,012	
18	670 / 770	Bad Debt Expense	0.17%	0.00%	0.17%	ERCs	(96)	0		(96)	(56,452)	

Allocation of Expenses

Florida Public Service Commission

Ravenswood

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.21%	0.00%		0.21%	ERCs	1,245	0		1,245	598,049
2	604 / 704	Pensions & Benefits	0.21%	0.00%		0.21%	ERCs	103	0		103	49,389
3	615 / 715	Purchased Power	0.21%	0.00%		0.21%	ERCs	43	0		43	20,791
4	618 / 718	Chemicals	0.21%	0.00%		0.21%	ERCs	1	0		1	402
5	620 / 720	Materials & Supplies	0.21%	0.00%		0.21%	ERCs	54	0		54	25,747
6	631 / 731	Contractual Services - Engineering	0.21%	0.00%		0.21%	ERCs	1	0		1	510
7	632 / 732	Contractual Services - Acctg	0.21%	0.00%		0.21%	ERCs	29	0		29	13,865
8	633 / 733	Contractual Services - Legal	0.21%	0.00%		0.21%	ERCs	4	0		4	1,945
9	634 / 734	Contractual Services - Mgmt.	0.21%	0.00%		0.21%	ERCs	86	0		86	41,252
10	636 / 736	Contractual Services - Other	0.21%	0.00%		0.21%	ERCs	349	0		349	167,602
11	641 / 741	Rental of Building/Real Prop.	0.21%	0.00%		0.21%	ERCs	175	0		175	83,874
12	650 / 750	Transportation Expenses	0.21%	0.00%		0.21%	ERCs	122	0		122	58,466
13	656 / 756	Insurance - Vehicle	0.21%	0.00%		0.21%	ERCs	19	0		19	8,985
14	657 / 757	Insurance - General Liability	0.21%	0.00%		0.21%	ERCs	35	0		35	16,979
15	658 / 758	Insurance - Work. Comp.	0.21%	0.00%		0.21%	ERCs	(64)	0		(64)	(30,703)
16	659 / 759	Insurance - Other	0.21%	0.00%		0.21%	ERCs	26	0		26	12,419
17	675 / 775	Miscellaneous Expense	0.21%	0.00%		0.21%	ERCs	607	0		607	291,819
18	670 / 770	Bad Debt Expense	0.21%	0.00%		0.21%	ERCs	(115)	0		(115)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Ravenswood

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12

Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

Provide a description of all systems other than water and sewer.

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.21%	0.00%	0.21%	ERCs	1,503	0		1,503	722,365	
2	604 / 704	Pensions & Benefits	0.21%	0.00%	0.21%	ERCs	124	0		124	59,655	
3	615 / 715	Purchased Power	0.21%	0.00%	0.21%	ERCs	52	0		52	25,113	
4	618 / 718	Chemicals	0.21%	0.00%	0.21%	ERCs	1	0		1	486	
5	620 / 720	Materials & Supplies	0.21%	0.00%	0.21%	ERCs	65	0		65	31,100	
6	631 / 731	Contractual Services - Engineering	0.21%	0.00%	0.21%	ERCs	1	0		1	616	
7	632 / 732	Contractual Services - Acctg	0.21%	0.00%	0.21%	ERCs	35	0		35	16,747	
8	633 / 733	Contractual Services - Legal	0.21%	0.00%	0.21%	ERCs	5	0		5	2,350	
9	634 / 734	Contractual Services - Mgmt.	0.21%	0.00%	0.21%	ERCs	104	0		104	49,828	
10	636 / 736	Contractual Services - Other	0.21%	0.00%	0.21%	ERCs	421	0		421	202,442	
11	641 / 741	Rental of Building/Real Prop.	0.21%	0.00%	0.21%	ERCs	211	0		211	101,309	
12	650 / 750	Transportation Expenses	0.21%	0.00%	0.21%	ERCs	147	0		147	70,620	
13	656 / 756	Insurance - Vehicle	0.21%	0.00%	0.21%	ERCs	23	0		23	10,852	
14	657 / 757	Insurance - General Liability	0.21%	0.00%	0.21%	ERCs	43	0		43	20,508	
15	658 / 758	Insurance - Work. Comp.	0.21%	0.00%	0.21%	ERCs	(77)	0		(77)	(37,085)	
16	659 / 759	Insurance - Other	0.21%	0.00%	0.21%	ERCs	31	0		31	15,001	
17	675 / 775	Miscellaneous Expense	0.21%	0.00%	0.21%	ERCs	734	0		734	352,479	
18	670 / 770	Bad Debt Expense	0.21%	0.00%	0.21%	ERCs	(139)	0		(139)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

Sebring Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.22%	0.00%		0.22%	ERCs	1,370	0		1,370	612,790
2	604 / 704	Pensions & Benefits	0.22%	0.00%		0.22%	ERCs	113	0		113	50,606
3	615 / 715	Purchased Power	0.22%	0.00%		0.22%	ERCs	48	0		48	21,304
4	618 / 718	Chemicals	0.22%	0.00%		0.22%	ERCs	1	0		1	412
5	620 / 720	Materials & Supplies	0.22%	0.00%		0.22%	ERCs	59	0		59	26,382
6	631 / 731	Contractual Services - Engineering	0.22%	0.00%		0.22%	ERCs	1	0		1	523
7	632 / 732	Contractual Services - Acctg	0.22%	0.00%		0.22%	ERCs	32	0		32	14,207
8	633 / 733	Contractual Services - Legal	0.22%	0.00%		0.22%	ERCs	4	0		4	1,993
9	634 / 734	Contractual Services - Mgmt.	0.22%	0.00%		0.22%	ERCs	94	0		94	42,269
10	636 / 736	Contractual Services - Other	0.22%	0.00%		0.22%	ERCs	384	0		384	171,733
11	641 / 741	Rental of Building/Real Prop.	0.22%	0.00%		0.22%	ERCs	192	0		192	85,941
12	650 / 750	Transportation Expenses	0.22%	0.00%		0.22%	ERCs	134	0		134	59,907
13	656 / 756	Insurance - Vehicle	0.22%	0.00%		0.22%	ERCs	21	0		21	9,206
14	657 / 757	Insurance - General Liability	0.22%	0.00%		0.22%	ERCs	39	0		39	17,397
15	658 / 758	Insurance - Work. Comp.	0.22%	0.00%		0.22%	ERCs	(70)	0		(70)	(31,460)
16	659 / 759	Insurance - Other	0.22%	0.00%		0.22%	ERCs	28	0		28	12,725
17	675 / 775	Miscellaneous Expense	0.22%	0.00%		0.22%	ERCs	668	0		668	299,012
18	670 / 770	Bad Debt Expense	0.22%	0.00%		0.22%	ERCs	(126)	0		(126)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Sebring Lakes

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.23%	0.00%		0.23%	ERCs	1,401	0		1,401	598,049
2	604 / 704	Pensions & Benefits	0.23%	0.00%		0.23%	ERCs	116	0		116	49,389
3	615 / 715	Purchased Power	0.23%	0.00%		0.23%	ERCs	49	0		49	20,791
4	618 / 718	Chemicals	0.24%	0.00%		0.24%	ERCs	1	0		1	402
5	620 / 720	Materials & Supplies	0.23%	0.00%		0.23%	ERCs	60	0		60	25,747
6	631 / 731	Contractual Services - Engineering	0.23%	0.00%		0.23%	ERCs	1	0		1	510
7	632 / 732	Contractual Services - Acctg	0.23%	0.00%		0.23%	ERCs	32	0		32	13,865
8	633 / 733	Contractual Services - Legal	0.23%	0.00%		0.23%	ERCs	5	0		5	1,945
9	634 / 734	Contractual Services - Mgmt.	0.23%	0.00%		0.23%	ERCs	97	0		97	41,252
10	636 / 736	Contractual Services - Other	0.23%	0.00%		0.23%	ERCs	393	0		393	167,602
11	641 / 741	Rental of Building/Real Prop.	0.23%	0.00%		0.23%	ERCs	196	0		196	83,874
12	650 / 750	Transportation Expenses	0.23%	0.00%		0.23%	ERCs	137	0		137	58,466
13	656 / 756	Insurance - Vehicle	0.23%	0.00%		0.23%	ERCs	21	0		21	8,985
14	657 / 757	Insurance - General Liability	0.23%	0.00%		0.23%	ERCs	40	0		40	16,979
15	658 / 758	Insurance - Work. Comp.	0.23%	0.00%		0.23%	ERCs	(72)	0		(72)	(30,703)
16	659 / 759	Insurance - Other	0.23%	0.00%		0.23%	ERCs	29	0		29	12,419
17	675 / 775	Miscellaneous Expense	0.23%	0.00%		0.23%	ERCs	684	0		684	291,819
18	670 / 770	Bad Debt Expense	0.23%	0.00%		0.23%	ERCs	(129)	0		(129)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Sebring Lakes
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.23%	0.00%	0.23%	ERCs	1,692	0		1,692	722,365	
2	604 / 704	Pensions & Benefits	0.23%	0.00%	0.23%	ERCs	140	0		140	59,655	
3	615 / 715	Purchased Power	0.23%	0.00%	0.23%	ERCs	59	0		59	25,113	
4	618 / 718	Chemicals	0.24%	0.00%	0.24%	ERCs	1	0		1	486	
5	620 / 720	Materials & Supplies	0.23%	0.00%	0.23%	ERCs	73	0		73	31,100	
6	631 / 731	Contractual Services - Engineering	0.23%	0.00%	0.23%	ERCs	1	0		1	616	
7	632 / 732	Contractual Services - Acctg	0.23%	0.00%	0.23%	ERCs	39	0		39	16,747	
8	633 / 733	Contractual Services - Legal	0.23%	0.00%	0.23%	ERCs	6	0		6	2,350	
9	634 / 734	Contractual Services - Mgmt.	0.23%	0.00%	0.23%	ERCs	117	0		117	49,828	
10	636 / 736	Contractual Services - Other	0.23%	0.00%	0.23%	ERCs	474	0		474	202,442	
11	641 / 741	Rental of Building/Real Prop.	0.23%	0.00%	0.23%	ERCs	237	0		237	101,309	
12	650 / 750	Transportation Expenses	0.23%	0.00%	0.23%	ERCs	165	0		165	70,620	
13	656 / 756	Insurance - Vehicle	0.23%	0.00%	0.23%	ERCs	25	0		25	10,852	
14	657 / 757	Insurance - General Liability	0.23%	0.00%	0.23%	ERCs	48	0		48	20,508	
15	658 / 758	Insurance - Work. Comp.	0.23%	0.00%	0.23%	ERCs	(87)	0		(87)	(37,085)	
16	659 / 759	Insurance - Other	0.23%	0.00%	0.23%	ERCs	35	0		35	15,001	
17	675 / 775	Miscellaneous Expense	0.23%	0.00%	0.23%	ERCs	826	0		826	352,479	
18	670 / 770	Bad Debt Expense	0.23%	0.00%	0.23%	ERCs	(156)	0		(156)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.49%	0.00%		0.49%	ERCs	3,019	0		3,019	612,790
2	604 / 704	Pensions & Benefits	0.49%	0.00%		0.49%	ERCs	249	0		249	50,606
3	615 / 715	Purchased Power	0.49%	0.00%		0.49%	ERCs	105	0		105	21,304
4	618 / 718	Chemicals	0.50%	0.00%		0.50%	ERCs	2	0		2	412
5	620 / 720	Materials & Supplies	0.49%	0.00%		0.49%	ERCs	130	0		130	26,382
6	631 / 731	Contractual Services - Engineering	0.49%	0.00%		0.49%	ERCs	3	0		3	523
7	632 / 732	Contractual Services - Acctg	0.49%	0.00%		0.49%	ERCs	70	0		70	14,207
8	633 / 733	Contractual Services - Legal	0.49%	0.00%		0.49%	ERCs	10	0		10	1,993
9	634 / 734	Contractual Services - Mgmt.	0.49%	0.00%		0.49%	ERCs	208	0		208	42,269
10	636 / 736	Contractual Services - Other	0.49%	0.00%		0.49%	ERCs	846	0		846	171,733
11	641 / 741	Rental of Building/Real Prop.	0.49%	0.00%		0.49%	ERCs	423	0		423	85,941
12	650 / 750	Transportation Expenses	0.49%	0.00%		0.49%	ERCs	295	0		295	59,907
13	656 / 756	Insurance - Vehicle	0.49%	0.00%		0.49%	ERCs	45	0		45	9,206
14	657 / 757	Insurance - General Liability	0.49%	0.00%		0.49%	ERCs	86	0		86	17,397
15	658 / 758	Insurance - Work. Comp.	0.49%	0.00%		0.49%	ERCs	(155)	0		(155)	(31,460)
16	659 / 759	Insurance - Other	0.49%	0.00%		0.49%	ERCs	63	0		63	12,725
17	675 / 775	Miscellaneous Expense	0.49%	0.00%		0.49%	ERCs	1,473	0		1,473	299,012
18	670 / 770	Bad Debt Expense	0.49%	0.00%		0.49%	ERCs	(278)	0		(278)	(56,452)

Allocation of Expenses

Florida Public Service Commission

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

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.41%	0.00%		0.41%	ERCs	2,455	0		2,455	598,049
2	604 / 704	Pensions & Benefits	0.41%	0.00%		0.41%	ERCs	203	0		203	49,389
3	615 / 715	Purchased Power	0.41%	0.00%		0.41%	ERCs	85	0		85	20,791
4	618 / 718	Chemicals	0.41%	0.00%		0.41%	ERCs	2	0		2	402
5	620 / 720	Materials & Supplies	0.41%	0.00%		0.41%	ERCs	106	0		106	25,747
6	631 / 731	Contractual Services - Engineering	0.41%	0.00%		0.41%	ERCs	2	0		2	510
7	632 / 732	Contractual Services - Acctg	0.41%	0.00%		0.41%	ERCs	57	0		57	13,865
8	633 / 733	Contractual Services - Legal	0.41%	0.00%		0.41%	ERCs	8	0		8	1,945
9	634 / 734	Contractual Services - Mgmt.	0.41%	0.00%		0.41%	ERCs	169	0		169	41,252
10	636 / 736	Contractual Services - Other	0.41%	0.00%		0.41%	ERCs	688	0		688	167,602
11	641 / 741	Rental of Building/Real Prop.	0.41%	0.00%		0.41%	ERCs	344	0		344	83,874
12	650 / 750	Transportation Expenses	0.41%	0.00%		0.41%	ERCs	240	0		240	58,466
13	656 / 756	Insurance - Vehicle	0.41%	0.00%		0.41%	ERCs	37	0		37	8,985
14	657 / 757	Insurance - General Liability	0.41%	0.00%		0.41%	ERCs	70	0		70	16,979
15	658 / 758	Insurance - Work. Comp.	0.41%	0.00%		0.41%	ERCs	(126)	0		(126)	(30,703)
16	659 / 759	Insurance - Other	0.41%	0.00%		0.41%	ERCs	51	0		51	12,419
17	675 / 775	Miscellaneous Expense	0.41%	0.00%		0.41%	ERCs	1,198	0		1,198	291,819
18	670 / 770	Bad Debt Expense	0.41%	0.00%		0.41%	ERCs	(226)	0		(226)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Skycrest
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.41%	0.00%	0.41%	ERCs	2,966	0		2,966	722,365	
2	604 / 704	Pensions & Benefits	0.41%	0.00%	0.41%	ERCs	245	0		245	59,655	
3	615 / 715	Purchased Power	0.41%	0.00%	0.41%	ERCs	103	0		103	25,113	
4	618 / 718	Chemicals	0.41%	0.00%	0.41%	ERCs	2	0		2	486	
5	620 / 720	Materials & Supplies	0.41%	0.00%	0.41%	ERCs	128	0		128	31,100	
6	631 / 731	Contractual Services - Engineering	0.41%	0.00%	0.41%	ERCs	3	0		3	616	
7	632 / 732	Contractual Services - Acctg	0.41%	0.00%	0.41%	ERCs	69	0		69	16,747	
8	633 / 733	Contractual Services - Legal	0.41%	0.00%	0.41%	ERCs	10	0		10	2,350	
9	634 / 734	Contractual Services - Mgmt.	0.41%	0.00%	0.41%	ERCs	205	0		205	49,828	
10	636 / 736	Contractual Services - Other	0.41%	0.00%	0.41%	ERCs	831	0		831	202,442	
11	641 / 741	Rental of Building/Real Prop.	0.41%	0.00%	0.41%	ERCs	416	0		416	101,309	
12	650 / 750	Transportation Expenses	0.41%	0.00%	0.41%	ERCs	290	0		290	70,620	
13	656 / 756	Insurance - Vehicle	0.41%	0.00%	0.41%	ERCs	45	0		45	10,852	
14	657 / 757	Insurance - General Liability	0.41%	0.00%	0.41%	ERCs	84	0		84	20,508	
15	658 / 758	Insurance - Work. Comp.	0.41%	0.00%	0.41%	ERCs	(152)	0		(152)	(37,085)	
16	659 / 759	Insurance - Other	0.41%	0.00%	0.41%	ERCs	62	0		62	15,001	
17	675 / 775	Miscellaneous Expense	0.41%	0.00%	0.41%	ERCs	1,447	0		1,447	352,479	
18	670 / 770	Bad Debt Expense	0.41%	0.00%	0.41%	ERCs	(273)	0		(273)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

Silver Lake Est/Western Shores
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	6.18%	0.00%	6.18%	ERCs	37,841	0		37,841	612,790	
2	604 / 704	Pensions & Benefits	6.18%	0.00%	6.18%	ERCs	3,125	0		3,125	50,606	
3	615 / 715	Purchased Power	6.18%	0.00%	6.18%	ERCs	1,316	0		1,316	21,304	
4	618 / 718	Chemicals	6.21%	0.00%	6.21%	ERCs	26	0		26	412	
5	620 / 720	Materials & Supplies	6.18%	0.00%	6.18%	ERCs	1,629	0		1,629	26,382	
6	631 / 731	Contractual Services - Engineering	6.16%	0.00%	6.16%	ERCs		32	0	32	523	
7	632 / 732	Contractual Services - Acctg	6.17%	0.00%	6.17%	ERCs	877	0		877	14,207	
8	633 / 733	Contractual Services - Legal	6.18%	0.00%	6.18%	ERCs	123	0		123	1,993	
9	634 / 734	Contractual Services - Mgmt.	6.18%	0.00%	6.18%	ERCs	2,610	0		2,610	42,269	
10	636 / 736	Contractual Services - Other	6.18%	0.00%	6.18%	ERCs	10,605	0		10,605	171,733	
11	641 / 741	Rental of Building/Real Prop.	6.18%	0.00%	6.18%	ERCs	5,307	0		5,307	85,941	
12	650 / 750	Transportation Expenses	6.18%	0.00%	6.18%	ERCs	3,700	0		3,700	59,907	
13	656 / 756	Insurance - Vehicle	6.18%	0.00%	6.18%	ERCs	569	0		569	9,206	
14	657 / 757	Insurance - General Liability	6.18%	0.00%	6.18%	ERCs	1,075	0		1,075	17,397	
15	658 / 758	Insurance - Work. Comp.	6.17%	0.00%	6.17%	ERCs	(1,942)	0		(1,942)	(31,460)	
16	659 / 759	Insurance - Other	6.17%	0.00%	6.17%	ERCs	785	0		785	12,725	
17	675 / 775	Miscellaneous Expense	6.18%	0.00%	6.18%	ERCs	18,464	0		18,464	299,012	
18	670 / 770	Bad Debt Expense	6.18%	0.00%	6.18%	ERCs	(3,486)	0		(3,486)	(56,452)	

Allocation of Expenses

Florida Public Service Commission

Silver Lake Est/Western Shores

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages				(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other	Water			Sewer	Other			
1	603 / 703	Salaries - Officers	5.11%	0.00%		5.11%	ERCs	30,565	0		30,565	598,049	
2	604 / 704	Pensions & Benefits	5.11%	0.00%		5.11%	ERCs	2,524	0		2,524	49,389	
3	615 / 715	Purchased Power	5.11%	0.00%		5.11%	ERCs	1,063	0		1,063	20,791	
4	618 / 718	Chemicals	5.14%	0.00%		5.14%	ERCs	21	0		21	402	
5	620 / 720	Materials & Supplies	5.11%	0.00%		5.11%	ERCs	1,316	0		1,316	25,747	
6	631 / 731	Contractual Services - Engineering	5.10%	0.00%		5.10%	ERCs	26	0		26	510	
7	632 / 732	Contractual Services - Acctg	5.11%	0.00%		5.11%	ERCs	708	0		708	13,865	
8	633 / 733	Contractual Services - Legal	5.11%	0.00%		5.11%	ERCs	99	0		99	1,945	
9	634 / 734	Contractual Services - Mgmt.	5.11%	0.00%		5.11%	ERCs	2,108	0		2,108	41,252	
10	636 / 736	Contractual Services - Other	5.11%	0.00%		5.11%	ERCs	8,565	0		8,565	167,602	
11	641 / 741	Rental of Building/Real Prop.	5.11%	0.00%		5.11%	ERCs	4,287	0		4,287	83,874	
12	650 / 750	Transportation Expenses	5.11%	0.00%		5.11%	ERCs	2,988	0		2,988	58,466	
13	656 / 756	Insurance - Vehicle	5.11%	0.00%		5.11%	ERCs	459	0		459	8,985	
14	657 / 757	Insurance - General Liability	5.11%	0.00%		5.11%	ERCs	868	0		868	16,979	
15	658 / 758	Insurance - Work. Comp.	5.11%	0.00%		5.11%	ERCs	(1,569)	0		(1,569)	(30,703)	
16	659 / 759	Insurance - Other	5.11%	0.00%		5.11%	ERCs	634	0		634	12,419	
17	675 / 775	Miscellaneous Expense	5.11%	0.00%		5.11%	ERCs	14,914	0		14,914	291,819	
18	670 / 770	Bad Debt Expense	5.11%	0.00%		5.11%	ERCs	(2,816)	0		(2,816)	(55,094)	

Allocation of Expenses

Florida Public Service Commission

Silver Lake Est/Western Shores

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages				(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			(5) Water	(6) Sewer	(10) Other	(11) Total			(9) Water	(10) Sewer	(11) Other		
1	603 / 703	Salaries - Officers	5.11%	0.00%		5.11%	ERCs	36,918	0		36,918	722,365	
2	604 / 704	Pensions & Benefits	5.11%	0.00%		5.11%	ERCs	3,049	0		3,049	59,655	
3	615 / 715	Purchased Power	5.11%	0.00%		5.11%	ERCs	1,284	0		1,284	25,113	
4	618 / 718	Chemicals	5.14%	0.00%		5.14%	ERCs	25	0		25	486	
5	620 / 720	Materials & Supplies	5.11%	0.00%		5.11%	ERCs	1,589	0		1,589	31,100	
6	631 / 731	Contractual Services - Engineering	5.10%	0.00%		5.10%	ERCs	31	0		31	616	
7	632 / 732	Contractual Services - Acctg	5.11%	0.00%		5.11%	ERCs	856	0		856	16,747	
8	633 / 733	Contractual Services - Legal	5.11%	0.00%		5.11%	ERCs	120	0		120	2,350	
9	634 / 734	Contractual Services - Mgmt.	5.11%	0.00%		5.11%	ERCs	2,547	0		2,547	49,828	
10	636 / 736	Contractual Services - Other	5.11%	0.00%		5.11%	ERCs	10,346	0		10,346	202,442	
11	641 / 741	Rental of Building/Real Prop.	5.11%	0.00%		5.11%	ERCs	5,178	0		5,178	101,309	
12	650 / 750	Transportation Expenses	5.11%	0.00%		5.11%	ERCs	3,609	0		3,609	70,620	
13	656 / 756	Insurance - Vehicle	5.11%	0.00%		5.11%	ERCs	555	0		555	10,852	
14	657 / 757	Insurance - General Liability	5.11%	0.00%		5.11%	ERCs	1,048	0		1,048	20,508	
15	658 / 758	Insurance - Work. Comp.	5.11%	0.00%		5.11%	ERCs	(1,895)	0		(1,895)	(37,085)	
16	659 / 759	Insurance - Other	5.11%	0.00%		5.11%	ERCs	766	0		766	15,001	
17	675 / 775	Miscellaneous Expense	5.11%	0.00%		5.11%	ERCs	18,014	0		18,014	352,479	
18	670 / 770	Bad Debt Expense	5.11%	0.00%		5.11%	ERCs	(3,401)	0		(3,401)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

St. John's Highlands
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.52%	0.00%		0.52%	ERCs	3,215	0		3,215	612,790
2	604 / 704	Pensions & Benefits	0.52%	0.00%		0.52%	ERCs	266	0		266	50,606
3	615 / 715	Purchased Power	0.52%	0.00%		0.52%	ERCs	112	0		112	21,304
4	618 / 718	Chemicals	0.53%	0.00%		0.53%	ERCs	2	0		2	412
5	620 / 720	Materials & Supplies	0.52%	0.00%		0.52%	ERCs	138	0		138	26,382
6	631 / 731	Contractual Services - Engineering	0.52%	0.00%		0.52%	ERCs	3	0		3	523
7	632 / 732	Contractual Services - Acctg	0.52%	0.00%		0.52%	ERCs	75	0		75	14,207
8	633 / 733	Contractual Services - Legal	0.52%	0.00%		0.52%	ERCs	10	0		10	1,993
9	634 / 734	Contractual Services - Mgmt.	0.52%	0.00%		0.52%	ERCs	222	0		222	42,269
10	636 / 736	Contractual Services - Other	0.52%	0.00%		0.52%	ERCs	901	0		901	171,733
11	641 / 741	Rental of Building/Real Prop.	0.52%	0.00%		0.52%	ERCs	451	0		451	85,941
12	650 / 750	Transportation Expenses	0.52%	0.00%		0.52%	ERCs	314	0		314	59,907
13	656 / 756	Insurance - Vehicle	0.52%	0.00%		0.52%	ERCs	48	0		48	9,206
14	657 / 757	Insurance - General Liability	0.52%	0.00%		0.52%	ERCs	91	0		91	17,397
15	658 / 758	Insurance - Work. Comp.	0.52%	0.00%		0.52%	ERCs	(165)	0		(165)	(31,460)
16	659 / 759	Insurance - Other	0.52%	0.00%		0.52%	ERCs	67	0		67	12,725
17	675 / 775	Miscellaneous Expense	0.52%	0.00%		0.52%	ERCs	1,569	0		1,569	299,012
18	670 / 770	Bad Debt Expense	0.52%	0.00%		0.52%	ERCs	(296)	0		(296)	(56,452)

Allocation of Expenses

Florida Public Service Commission

St. John's Highlands

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages			(7) Total	(8) Allocation Method	(10) Amounts Allocated			(13) Gross Amounts	
			(4) Water	(5) Sewer	(6) Other			(9) Water	(10) Sewer	(11) Other		(12) Total
1	603 / 703	Salaries - Officers	0.52%	0.00%		0.52%	ERCs	3,137	0		3,137	598,049
2	604 / 704	Pensions & Benefits	0.52%	0.00%		0.52%	ERCs	259	0		259	49,389
3	615 / 715	Purchased Power	0.52%	0.00%		0.52%	ERCs	109	0		109	20,791
4	618 / 718	Chemicals	0.53%	0.00%		0.53%	ERCs	2	0		2	402
5	620 / 720	Materials & Supplies	0.52%	0.00%		0.52%	ERCs	135	0		135	25,747
6	631 / 731	Contractual Services - Engineering	0.52%	0.00%		0.52%	ERCs	3	0		3	510
7	632 / 732	Contractual Services - Acctg	0.52%	0.00%		0.52%	ERCs	73	0		73	13,865
8	633 / 733	Contractual Services - Legal	0.52%	0.00%		0.52%	ERCs	10	0		10	1,945
9	634 / 734	Contractual Services - Mgmt.	0.52%	0.00%		0.52%	ERCs	216	0		216	41,252
10	636 / 736	Contractual Services - Other	0.52%	0.00%		0.52%	ERCs	879	0		879	167,602
11	641 / 741	Rental of Building/Real Prop.	0.52%	0.00%		0.52%	ERCs	440	0		440	83,874
12	650 / 750	Transportation Expenses	0.52%	0.00%		0.52%	ERCs	307	0		307	58,466
13	656 / 756	Insurance - Vehicle	0.52%	0.00%		0.52%	ERCs	47	0		47	8,985
14	657 / 757	Insurance - General Liability	0.52%	0.00%		0.52%	ERCs	89	0		89	16,979
15	658 / 758	Insurance - Work. Comp.	0.52%	0.00%		0.52%	ERCs	(161)	0		(161)	(30,703)
16	659 / 759	Insurance - Other	0.52%	0.00%		0.52%	ERCs	65	0		65	12,419
17	675 / 775	Miscellaneous Expense	0.52%	0.00%		0.52%	ERCs	1,531	0		1,531	291,819
18	670 / 770	Bad Debt Expense	0.52%	0.00%		0.52%	ERCs	(289)	0		(289)	(55,094)

Allocation of Expenses

Florida Public Service Commission

St. John's Highlands
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.52%	0.00%	0.52%	ERCs	3,789	0		3,789	722,365	
2	604 / 704	Pensions & Benefits	0.52%	0.00%	0.52%	ERCs	313	0		313	59,655	
3	615 / 715	Purchased Power	0.52%	0.00%	0.52%	ERCs	132	0		132	25,113	
4	618 / 718	Chemicals	0.53%	0.00%	0.53%	ERCs	3	0		3	486	
5	620 / 720	Materials & Supplies	0.52%	0.00%	0.52%	ERCs	163	0		163	31,100	
6	631 / 731	Contractual Services - Engineering	0.52%	0.00%	0.52%	ERCs	3	0		3	616	
7	632 / 732	Contractual Services - Acctg	0.52%	0.00%	0.52%	ERCs	88	0		88	16,747	
8	633 / 733	Contractual Services - Legal	0.52%	0.00%	0.52%	ERCs	12	0		12	2,350	
9	634 / 734	Contractual Services - Mgmt.	0.52%	0.00%	0.52%	ERCs	261	0		261	49,828	
10	636 / 736	Contractual Services - Other	0.52%	0.00%	0.52%	ERCs	1,062	0		1,062	202,442	
11	641 / 741	Rental of Building/Real Prop.	0.52%	0.00%	0.52%	ERCs	531	0		531	101,309	
12	650 / 750	Transportation Expenses	0.52%	0.00%	0.52%	ERCs	370	0		370	70,620	
13	656 / 756	Insurance - Vehicle	0.52%	0.00%	0.52%	ERCs	57	0		57	10,852	
14	657 / 757	Insurance - General Liability	0.52%	0.00%	0.52%	ERCs	108	0		108	20,508	
15	658 / 758	Insurance - Work. Comp.	0.52%	0.00%	0.52%	ERCs	(195)	0		(195)	(37,085)	
16	659 / 759	Insurance - Other	0.52%	0.00%	0.52%	ERCs	79	0		79	15,001	
17	675 / 775	Miscellaneous Expense	0.52%	0.00%	0.52%	ERCs	1,849	0		1,849	352,479	
18	670 / 770	Bad Debt Expense	0.52%	0.00%	0.52%	ERCs	(349)	0		(349)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

Stone Mountain
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.04%	0.00%	0.04%	ERCs	247	0		247	612,790	
2	604 / 704	Pensions & Benefits	0.04%	0.00%	0.04%	ERCs	20	0		20	50,606	
3	615 / 715	Purchased Power	0.04%	0.00%	0.04%	ERCs	9	0		9	21,304	
4	618 / 718	Chemicals	0.04%	0.00%	0.04%	ERCs	0	0		0	412	
5	620 / 720	Materials & Supplies	0.04%	0.00%	0.04%	ERCs	11	0		11	26,382	
6	631 / 731	Contractual Services - Engineering	0.04%	0.00%	0.04%	ERCs	0	0		0	523	
7	632 / 732	Contractual Services - Acctg	0.04%	0.00%	0.04%	ERCs	6	0		6	14,207	
8	633 / 733	Contractual Services - Legal	0.04%	0.00%	0.04%	ERCs	1	0		1	1,993	
9	634 / 734	Contractual Services - Mgmt.	0.04%	0.00%	0.04%	ERCs	17	0		17	42,269	
10	636 / 736	Contractual Services - Other	0.04%	0.00%	0.04%	ERCs	69	0		69	171,733	
11	641 / 741	Rental of Building/Real Prop.	0.04%	0.00%	0.04%	ERCs	35	0		35	85,941	
12	650 / 750	Transportation Expenses	0.04%	0.00%	0.04%	ERCs	24	0		24	59,907	
13	656 / 756	Insurance - Vehicle	0.04%	0.00%	0.04%	ERCs	4	0		4	9,206	
14	657 / 757	Insurance - General Liability	0.04%	0.00%	0.04%	ERCs	7	0		7	17,397	
15	658 / 758	Insurance - Work. Comp.	0.04%	0.00%	0.04%	ERCs	(13)	0		(13)	(31,460)	
16	659 / 759	Insurance - Other	0.04%	0.00%	0.04%	ERCs	5	0		5	12,725	
17	675 / 775	Miscellaneous Expense	0.04%	0.00%	0.04%	ERCs	121	0		121	299,012	
18	670 / 770	Bad Debt Expense	0.04%	0.00%	0.04%	ERCs	(23)	0		(23)	(56,452)	

Allocation of Expenses

Florida Public Service Commission

Stone Mountain
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [X] Projected [X]

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.13%	0.00%		0.13%	ERCs	800	0		800	598,049
2	604 / 704	Pensions & Benefits	0.13%	0.00%		0.13%	ERCs	66	0		66	49,389
3	615 / 715	Purchased Power	0.13%	0.00%		0.13%	ERCs	28	0		28	20,791
4	618 / 718	Chemicals	0.13%	0.00%		0.13%	ERCs	1	0		1	402
5	620 / 720	Materials & Supplies	0.13%	0.00%		0.13%	ERCs	34	0		34	25,747
6	631 / 731	Contractual Services - Engineering	0.13%	0.00%		0.13%	ERCs	1	0		1	510
7	632 / 732	Contractual Services - Acctg	0.13%	0.00%		0.13%	ERCs	19	0		19	13,865
8	633 / 733	Contractual Services - Legal	0.13%	0.00%		0.13%	ERCs	3	0		3	1,945
9	634 / 734	Contractual Services - Mgmt.	0.13%	0.00%		0.13%	ERCs	55	0		55	41,252
10	636 / 736	Contractual Services - Other	0.13%	0.00%		0.13%	ERCs	224	0		224	167,602
11	641 / 741	Rental of Building/Real Prop.	0.13%	0.00%		0.13%	ERCs	112	0		112	83,874
12	650 / 750	Transportation Expenses	0.13%	0.00%		0.13%	ERCs	78	0		78	58,466
13	656 / 756	Insurance - Vehicle	0.13%	0.00%		0.13%	ERCs	12	0		12	8,985
14	657 / 757	Insurance - General Liability	0.13%	0.00%		0.13%	ERCs	23	0		23	16,979
15	658 / 758	Insurance - Work. Comp.	0.13%	0.00%		0.13%	ERCs	(41)	0		(41)	(30,703)
16	659 / 759	Insurance - Other	0.13%	0.00%		0.13%	ERCs	17	0		17	12,419
17	675 / 775	Miscellaneous Expense	0.13%	0.00%		0.13%	ERCs	391	0		391	291,819
18	670 / 770	Bad Debt Expense	0.13%	0.00%		0.13%	ERCs	(74)	0		(74)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Stone Mountain
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.13%	0.00%		0.13%	ERCs	967	0		967	722,365
2	604 / 704	Pensions & Benefits	0.13%	0.00%		0.13%	ERCs	80	0		80	59,655
3	615 / 715	Purchased Power	0.13%	0.00%		0.13%	ERCs	34	0		34	25,113
4	618 / 718	Chemicals	0.13%	0.00%		0.13%	ERCs	1	0		1	486
5	620 / 720	Materials & Supplies	0.13%	0.00%		0.13%	ERCs	42	0		42	31,100
6	631 / 731	Contractual Services - Engineering	0.13%	0.00%		0.13%	ERCs	1	0		1	616
7	632 / 732	Contractual Services - Acctg	0.13%	0.00%		0.13%	ERCs	22	0		22	16,747
8	633 / 733	Contractual Services - Legal	0.13%	0.00%		0.13%	ERCs	3	0		3	2,350
9	634 / 734	Contractual Services - Mgmt.	0.13%	0.00%		0.13%	ERCs	67	0		67	49,828
10	636 / 736	Contractual Services - Other	0.13%	0.00%		0.13%	ERCs	271	0		271	202,442
11	641 / 741	Rental of Building/Real Prop.	0.13%	0.00%		0.13%	ERCs	136	0		136	101,309
12	650 / 750	Transportation Expenses	0.13%	0.00%		0.13%	ERCs	95	0		95	70,620
13	656 / 756	Insurance - Vehicle	0.13%	0.00%		0.13%	ERCs	15	0		15	10,852
14	657 / 757	Insurance - General Liability	0.13%	0.00%		0.13%	ERCs	27	0		27	20,508
15	658 / 758	Insurance - Work. Comp.	0.13%	0.00%		0.13%	ERCs	(50)	0		(50)	(37,085)
16	659 / 759	Insurance - Other	0.13%	0.00%		0.13%	ERCs	20	0		20	15,001
17	675 / 775	Miscellaneous Expense	0.13%	0.00%		0.13%	ERCs	472	0		472	352,479
18	670 / 770	Bad Debt Expense	0.13%	0.00%		0.13%	ERCs	(89)	0		(89)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages			(7) Total	(8) Allocation Method	(10) Amounts Allocated			(13) Gross Amounts	
			(4) Water	(5) Sewer	(6) Other			(9) Water	(10) Sewer	(11) Other		(12) Total
1	603 / 703	Salaries - Officers	2.44%	0.96%		3.40%	ERCs	14,948	5,867		20,815	612,790
2	604 / 704	Pensions & Benefits	2.44%	0.96%		3.40%	ERCs	1,235	485		1,719	50,606
3	615 / 715	Purchased Power	2.44%	0.96%		3.40%	ERCs	520	204		724	21,304
4	618 / 718	Chemicals	2.45%	0.96%		3.42%	ERCs	10	4		14	412
5	620 / 720	Materials & Supplies	2.44%	0.96%		3.40%	ERCs	644	253		896	26,382
6	631 / 731	Contractual Services - Engineering	2.43%	0.96%		3.39%	ERCs	13	5		18	523
7	632 / 732	Contractual Services - Acctg	2.44%	0.96%		3.40%	ERCs	346	136		482	14,207
8	633 / 733	Contractual Services - Legal	2.44%	0.96%		3.40%	ERCs	49	19		68	1,993
9	634 / 734	Contractual Services - Mgmt.	2.44%	0.96%		3.40%	ERCs	1,031	405		1,436	42,269
10	636 / 736	Contractual Services - Other	2.44%	0.96%		3.40%	ERCs	4,189	1,644		5,833	171,733
11	641 / 741	Rental of Building/Real Prop.	2.44%	0.96%		3.40%	ERCs	2,096	823		2,919	85,941
12	650 / 750	Transportation Expenses	2.44%	0.96%		3.40%	ERCs	1,461	574		2,035	59,907
13	656 / 756	Insurance - Vehicle	2.44%	0.96%		3.40%	ERCs	225	88		313	9,206
14	657 / 757	Insurance - General Liability	2.44%	0.96%		3.40%	ERCs	424	167		591	17,397
15	658 / 758	Insurance - Work. Comp.	2.44%	0.96%		3.40%	ERCs	(767)	(301)		(1,068)	(31,460)
16	659 / 759	Insurance - Other	2.44%	0.96%		3.39%	ERCs	310	122		432	12,725
17	675 / 775	Miscellaneous Expense	2.44%	0.96%		3.40%	ERCs	7,294	2,863		10,156	299,012
18	670 / 770	Bad Debt Expense	2.44%	0.96%		3.40%	ERCs	(1,377)	(540)		(1,918)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	2.00%	1.32%	3.33%	ERCs	11,974	7,913		19,887	598,049	
2	604 / 704	Pensions & Benefits	2.00%	1.32%	3.33%	ERCs	989	653		1,642	49,389	
3	615 / 715	Purchased Power	2.00%	1.32%	3.33%	ERCs	416	275		692	20,791	
4	618 / 718	Chemicals	2.01%	1.33%	3.35%	ERCs	8	5		13	402	
5	620 / 720	Materials & Supplies	2.00%	1.32%	3.33%	ERCs	515	341		856	25,747	
6	631 / 731	Contractual Services - Engineering	2.00%	1.32%	3.32%	ERCs	10	7		17	510	
7	632 / 732	Contractual Services - Acctg	2.00%	1.32%	3.32%	ERCs	277	183		461	13,865	
8	633 / 733	Contractual Services - Legal	2.00%	1.32%	3.33%	ERCs	39	26		65	1,945	
9	634 / 734	Contractual Services - Mgmt.	2.00%	1.32%	3.33%	ERCs	826	546		1,372	41,252	
10	636 / 736	Contractual Services - Other	2.00%	1.32%	3.33%	ERCs	3,356	2,217		5,573	167,602	
11	641 / 741	Rental of Building/Real Prop.	2.00%	1.32%	3.33%	ERCs	1,679	1,110		2,789	83,874	
12	650 / 750	Transportation Expenses	2.00%	1.32%	3.33%	ERCs	1,171	774		1,944	58,466	
13	656 / 756	Insurance - Vehicle	2.00%	1.32%	3.33%	ERCs	180	119		299	8,985	
14	657 / 757	Insurance - General Liability	2.00%	1.32%	3.33%	ERCs	340	225		565	16,979	
15	658 / 758	Insurance - Work. Comp.	2.00%	1.32%	3.32%	ERCs	(615)	(406)		(1,021)	(30,703)	
16	659 / 759	Insurance - Other	2.00%	1.32%	3.32%	ERCs	248	164		413	12,419	
17	675 / 775	Miscellaneous Expense	2.00%	1.32%	3.33%	ERCs	5,842	3,861		9,703	291,819	
18	670 / 770	Bad Debt Expense	2.00%	1.32%	3.33%	ERCs	(1,103)	(729)		(1,832)	(55,094)	

Allocation of Expenses

Florida Public Service Commission

Sunny Hills

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	2.00%	1.32%		3.33%	ERCs	14,463	9,558		24,020	722,365
2	604 / 704	Pensions & Benefits	2.00%	1.32%		3.33%	ERCs	1,194	789		1,984	59,655
3	615 / 715	Purchased Power	2.00%	1.32%		3.33%	ERCs	503	332		835	25,113
4	618 / 718	Chemicals	2.01%	1.33%		3.35%	ERCs	10	6		16	486
5	620 / 720	Materials & Supplies	2.00%	1.32%		3.33%	ERCs	623	411		1,034	31,100
6	631 / 731	Contractual Services - Engineering	2.00%	1.32%		3.32%	ERCs	12	8		20	616
7	632 / 732	Contractual Services - Acctg	2.00%	1.32%		3.32%	ERCs	335	221		557	16,747
8	633 / 733	Contractual Services - Legal	2.00%	1.32%		3.33%	ERCs	47	31		78	2,350
9	634 / 734	Contractual Services - Mgmt.	2.00%	1.32%		3.33%	ERCs	998	659		1,657	49,828
10	636 / 736	Contractual Services - Other	2.00%	1.32%		3.33%	ERCs	4,053	2,678		6,731	202,442
11	641 / 741	Rental of Building/Real Prop.	2.00%	1.32%		3.33%	ERCs	2,028	1,340		3,369	101,309
12	650 / 750	Transportation Expenses	2.00%	1.32%		3.33%	ERCs	1,414	934		2,348	70,620
13	656 / 756	Insurance - Vehicle	2.00%	1.32%		3.33%	ERCs	217	144		361	10,852
14	657 / 757	Insurance - General Liability	2.00%	1.32%		3.33%	ERCs	411	271		682	20,508
15	658 / 758	Insurance - Work. Comp.	2.00%	1.32%		3.32%	ERCs	(742)	(491)		(1,233)	(37,085)
16	659 / 759	Insurance - Other	2.00%	1.32%		3.32%	ERCs	300	198		498	15,001
17	675 / 775	Miscellaneous Expense	2.00%	1.32%		3.33%	ERCs	7,057	4,664		11,721	352,479
18	670 / 770	Bad Debt Expense	2.00%	1.32%		3.33%	ERCs	(1,332)	(881)		(2,213)	(66,547)

Allocation of Expenses

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.00%	0.24%		0.24%	ERCs	0	1,486		1,486	612,790
2	604 / 704	Pensions & Benefits	0.00%	0.24%		0.24%	ERCs	0	123		123	50,606
3	615 / 715	Purchased Power	0.00%	0.24%		0.24%	ERCs	0	52		52	21,304
4	618 / 718	Chemicals	0.00%	0.24%		0.24%	ERCs	0	1		1	412
5	620 / 720	Materials & Supplies	0.00%	0.24%		0.24%	ERCs	0	64		64	26,382
6	631 / 731	Contractual Services - Engineering	0.00%	0.24%		0.24%	ERCs	0	1		1	523
7	632 / 732	Contractual Services - Acctg	0.00%	0.24%		0.24%	ERCs	0	34		34	14,207
8	633 / 733	Contractual Services - Legal	0.00%	0.24%		0.24%	ERCs	0	5		5	1,993
9	634 / 734	Contractual Services - Mgmt.	0.00%	0.24%		0.24%	ERCs	0	102		102	42,269
10	636 / 736	Contractual Services - Other	0.00%	0.24%		0.24%	ERCs	0	416		416	171,733
11	641 / 741	Rental of Building/Real Prop.	0.00%	0.24%		0.24%	ERCs	0	208		208	85,941
12	650 / 750	Transportation Expenses	0.00%	0.24%		0.24%	ERCs	0	145		145	59,907
13	656 / 756	Insurance - Vehicle	0.00%	0.24%		0.24%	ERCs	0	22		22	9,206
14	657 / 757	Insurance - General Liability	0.00%	0.24%		0.24%	ERCs	0	42		42	17,397
15	658 / 758	Insurance - Work. Comp.	0.00%	0.24%		0.24%	ERCs	0	(76)		(76)	(31,460)
16	659 / 759	Insurance - Other	0.00%	0.24%		0.24%	ERCs	0	31		31	12,725
17	675 / 775	Miscellaneous Expense	0.00%	0.24%		0.24%	ERCs	0	725		725	299,012
18	670 / 770	Bad Debt Expense	0.00%	0.24%		0.24%	ERCs	0	(137)		(137)	(56,452)

Allocation of Expenses

Florida Public Service Commission

South Seas

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(13) Gross Amounts	
			(5) Water	(6) Sewer	(11) Other			(10) Water	(10) Sewer	(11) Other		(12) Total
1	603 / 703	Salaries - Officers	0.00%	0.66%		0.66%	ERCs	0	3,967		3,967	598,049
2	604 / 704	Pensions & Benefits	0.00%	0.66%		0.66%	ERCs	0	328		328	49,389
3	615 / 715	Purchased Power	0.00%	0.66%		0.66%	ERCs	0	138		138	20,791
4	618 / 718	Chemicals	0.00%	0.67%		0.67%	ERCs	0	3		3	402
5	620 / 720	Materials & Supplies	0.00%	0.66%		0.66%	ERCs	0	171		171	25,747
6	631 / 731	Contractual Services - Engineering	0.00%	0.66%		0.66%	ERCs	0	3		3	510
7	632 / 732	Contractual Services - Acctg	0.00%	0.66%		0.66%	ERCs	0	92		92	13,865
8	633 / 733	Contractual Services - Legal	0.00%	0.66%		0.66%	ERCs	0	13		13	1,945
9	634 / 734	Contractual Services - Mgmt.	0.00%	0.66%		0.66%	ERCs	0	274		274	41,252
10	636 / 736	Contractual Services - Other	0.00%	0.66%		0.66%	ERCs	0	1,112		1,112	167,602
11	641 / 741	Rental of Building/Real Prop.	0.00%	0.66%		0.66%	ERCs	0	556		556	83,874
12	650 / 750	Transportation Expenses	0.00%	0.66%		0.66%	ERCs	0	388		388	58,466
13	656 / 756	Insurance - Vehicle	0.00%	0.66%		0.66%	ERCs	0	60		60	8,985
14	657 / 757	Insurance - General Liability	0.00%	0.66%		0.66%	ERCs	0	113		113	16,979
15	658 / 758	Insurance - Work. Comp.	0.00%	0.66%		0.66%	ERCs	0	(204)		(204)	(30,703)
16	659 / 759	Insurance - Other	0.00%	0.66%		0.66%	ERCs	0	82		82	12,419
17	675 / 775	Miscellaneous Expense	0.00%	0.66%		0.66%	ERCs	0	1,936		1,936	291,819
18	670 / 770	Bad Debt Expense	0.00%	0.66%		0.66%	ERCs	0	(366)		(366)	(55,094)

Allocation of Expenses

Florida Public Service Commission

South Seas
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.00%	0.66%	0.66%	ERCs	0	4,792		4,792	722,365	
2	604 / 704	Pensions & Benefits	0.00%	0.66%	0.66%	ERCs	0	396		396	59,655	
3	615 / 715	Purchased Power	0.00%	0.66%	0.66%	ERCs	0	167		167	25,113	
4	618 / 718	Chemicals	0.00%	0.67%	0.67%	ERCs	0	3		3	486	
5	620 / 720	Materials & Supplies	0.00%	0.66%	0.66%	ERCs	0	206		206	31,100	
6	631 / 731	Contractual Services - Engineering	0.00%	0.66%	0.66%	ERCs	0	4		4	616	
7	632 / 732	Contractual Services - Acctg	0.00%	0.66%	0.66%	ERCs	0	111		111	16,747	
8	633 / 733	Contractual Services - Legal	0.00%	0.66%	0.66%	ERCs	0	16		16	2,350	
9	634 / 734	Contractual Services - Mgmt.	0.00%	0.66%	0.66%	ERCs	0	331		331	49,828	
10	636 / 736	Contractual Services - Other	0.00%	0.66%	0.66%	ERCs	0	1,343		1,343	202,442	
11	641 / 741	Rental of Building/Real Prop.	0.00%	0.66%	0.66%	ERCs	0	672		672	101,309	
12	650 / 750	Transportation Expenses	0.00%	0.66%	0.66%	ERCs	0	469		469	70,620	
13	656 / 756	Insurance - Vehicle	0.00%	0.66%	0.66%	ERCs	0	72		72	10,852	
14	657 / 757	Insurance - General Liability	0.00%	0.66%	0.66%	ERCs	0	136		136	20,508	
15	658 / 758	Insurance - Work. Comp.	0.00%	0.66%	0.66%	ERCs	0	(246)		(246)	(37,085)	
16	659 / 759	Insurance - Other	0.00%	0.66%	0.66%	ERCs	0	99		99	15,001	
17	675 / 775	Miscellaneous Expense	0.00%	0.66%	0.66%	ERCs	0	2,338		2,338	352,479	
18	670 / 770	Bad Debt Expense	0.00%	0.66%	0.66%	ERCs	0	(442)		(442)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

Silver Lake Oaks

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.28%	0.28%	0.55%	ERCs	1,690	1,690		3,381	612,790	
2	604 / 704	Pensions & Benefits	0.28%	0.28%	0.55%	ERCs	140	140		279	50,606	
3	615 / 715	Purchased Power	0.28%	0.28%	0.55%	ERCs	59	59		118	21,304	
4	618 / 718	Chemicals	0.28%	0.28%	0.56%	ERCs	1	1		2	412	
5	620 / 720	Materials & Supplies	0.28%	0.28%	0.55%	ERCs	73	73		146	26,382	
6	631 / 731	Contractual Services - Engineering	0.28%	0.28%	0.55%	ERCs	1	1		3	523	
7	632 / 732	Contractual Services - Acctg	0.28%	0.28%	0.55%	ERCs	39	39		78	14,207	
8	633 / 733	Contractual Services - Legal	0.28%	0.28%	0.55%	ERCs	6	6		11	1,993	
9	634 / 734	Contractual Services - Mgmt.	0.28%	0.28%	0.55%	ERCs	117	117		233	42,269	
10	636 / 736	Contractual Services - Other	0.28%	0.28%	0.55%	ERCs	474	474		947	171,733	
11	641 / 741	Rental of Building/Real Prop.	0.28%	0.28%	0.55%	ERCs	237	237		474	85,941	
12	650 / 750	Transportation Expenses	0.28%	0.28%	0.55%	ERCs	165	165		331	59,907	
13	656 / 756	Insurance - Vehicle	0.28%	0.28%	0.55%	ERCs	25	25		51	9,206	
14	657 / 757	Insurance - General Liability	0.28%	0.28%	0.55%	ERCs	48	48		96	17,397	
15	658 / 758	Insurance - Work. Comp.	0.28%	0.28%	0.55%	ERCs	(87)	(87)		(174)	(31,460)	
16	659 / 759	Insurance - Other	0.28%	0.28%	0.55%	ERCs	35	35		70	12,725	
17	675 / 775	Miscellaneous Expense	0.28%	0.28%	0.55%	ERCs	825	825		1,650	299,012	
18	670 / 770	Bad Debt Expense	0.28%	0.28%	0.55%	ERCs	(156)	(156)		(311)	(56,452)	

Allocation of Expenses

Florida Public Service Commission

Silver Lake Oaks

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages			(7) Total	(8) Allocation Method	(10) Amounts Allocated			(12) Total	(13) Gross Amounts
			(4) Water	(5) Sewer	(6) Other			(9) Water	(10) Sewer	(11) Other		
1	603 / 703	Salaries - Officers	0.25%	0.24%		0.49%	ERCs	1,473	1,438		2,911	598,049
2	604 / 704	Pensions & Benefits	0.25%	0.24%		0.49%	ERCs	122	119		240	49,389
3	615 / 715	Purchased Power	0.25%	0.24%		0.49%	ERCs	51	50		101	20,791
4	618 / 718	Chemicals	0.25%	0.24%		0.49%	ERCs	1	1		2	402
5	620 / 720	Materials & Supplies	0.25%	0.24%		0.49%	ERCs	63	62		125	25,747
6	631 / 731	Contractual Services - Engineering	0.25%	0.24%		0.49%	ERCs	1	1		2	510
7	632 / 732	Contractual Services - Acctg	0.25%	0.24%		0.49%	ERCs	34	33		67	13,865
8	633 / 733	Contractual Services - Legal	0.25%	0.24%		0.49%	ERCs	5	5		9	1,945
9	634 / 734	Contractual Services - Mgmt.	0.25%	0.24%		0.49%	ERCs	102	99		201	41,252
10	636 / 736	Contractual Services - Other	0.25%	0.24%		0.49%	ERCs	413	403		816	167,602
11	641 / 741	Rental of Building/Real Prop.	0.25%	0.24%		0.49%	ERCs	207	202		408	83,874
12	650 / 750	Transportation Expenses	0.25%	0.24%		0.49%	ERCs	144	141		285	58,466
13	656 / 756	Insurance - Vehicle	0.25%	0.24%		0.49%	ERCs	22	22		44	8,985
14	657 / 757	Insurance - General Liability	0.25%	0.24%		0.49%	ERCs	42	41		83	16,979
15	658 / 758	Insurance - Work. Comp.	0.25%	0.24%		0.49%	ERCs	(76)	(74)		(149)	(30,703)
16	659 / 759	Insurance - Other	0.25%	0.24%		0.49%	ERCs	31	30		60	12,419
17	675 / 775	Miscellaneous Expense	0.25%	0.24%		0.49%	ERCs	719	702		1,420	291,819
18	670 / 770	Bad Debt Expense	0.25%	0.24%		0.49%	ERCs	(136)	(132)		(268)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Silver Lake Oaks
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages			(7) Total	(8) Allocation Method	(10) Amounts Allocated			(12) Total	(13) Gross Amounts
			(4) Water	(6) Sewer	(6) Other			(9) Water	(11) Sewer	(11) Other		
1	603 / 703	Salaries - Officers	0.25%	0.24%		0.49%	ERCs	1,779	1,737		3,516	722,365
2	604 / 704	Pensions & Benefits	0.25%	0.24%		0.49%	ERCs	147	143		290	59,655
3	615 / 715	Purchased Power	0.25%	0.24%		0.49%	ERCs	62	60		122	25,113
4	618 / 718	Chemicals	0.25%	0.24%		0.49%	ERCs	1	1		2	486
5	620 / 720	Materials & Supplies	0.25%	0.24%		0.49%	ERCs	77	75		151	31,100
6	631 / 731	Contractual Services - Engineering	0.25%	0.24%		0.49%	ERCs	2	1		3	616
7	632 / 732	Contractual Services - Acctg	0.25%	0.24%		0.49%	ERCs	41	40		81	16,747
8	633 / 733	Contractual Services - Legal	0.25%	0.24%		0.49%	ERCs	6	6		11	2,350
9	634 / 734	Contractual Services - Mgmt.	0.25%	0.24%		0.49%	ERCs	123	120		243	49,828
10	636 / 736	Contractual Services - Other	0.25%	0.24%		0.49%	ERCs	499	487		985	202,442
11	641 / 741	Rental of Building/Real Prop.	0.25%	0.24%		0.49%	ERCs	250	244		493	101,309
12	650 / 750	Transportation Expenses	0.25%	0.24%		0.49%	ERCs	174	170		344	70,620
13	656 / 756	Insurance - Vehicle	0.25%	0.24%		0.49%	ERCs	27	26		53	10,852
14	657 / 757	Insurance - General Liability	0.25%	0.24%		0.49%	ERCs	51	49		100	20,508
15	658 / 758	Insurance - Work. Comp.	0.25%	0.24%		0.49%	ERCs	(91)	(89)		(180)	(37,085)
16	659 / 759	Insurance - Other	0.25%	0.24%		0.49%	ERCs	37	36		73	15,001
17	675 / 775	Miscellaneous Expense	0.25%	0.24%		0.49%	ERCs	868	848		1,716	352,479
18	670 / 770	Bad Debt Expense	0.25%	0.24%		0.49%	ERCs	(164)	(160)		(324)	(66,547)

Allocation of Expenses

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.98%	0.00%		0.98%	ERCs	5,989	0		5,989	612,790
2	604 / 704	Pensions & Benefits	0.98%	0.00%		0.98%	ERCs	495	0		495	50,606
3	615 / 715	Purchased Power	0.98%	0.00%		0.98%	ERCs	208	0		208	21,304
4	618 / 718	Chemicals	0.98%	0.00%		0.98%	ERCs	4	0		4	412
5	620 / 720	Materials & Supplies	0.98%	0.00%		0.98%	ERCs	258	0		258	26,382
6	631 / 731	Contractual Services - Engineering	0.98%	0.00%		0.98%	ERCs	5	0		5	523
7	632 / 732	Contractual Services - Acctg	0.98%	0.00%		0.98%	ERCs	139	0		139	14,207
8	633 / 733	Contractual Services - Legal	0.98%	0.00%		0.98%	ERCs	19	0		19	1,993
9	634 / 734	Contractual Services - Mgmt.	0.98%	0.00%		0.98%	ERCs	413	0		413	42,269
10	636 / 736	Contractual Services - Other	0.98%	0.00%		0.98%	ERCs	1,678	0		1,678	171,733
11	641 / 741	Rental of Building/Real Prop.	0.98%	0.00%		0.98%	ERCs	840	0		840	85,941
12	650 / 750	Transportation Expenses	0.98%	0.00%		0.98%	ERCs	586	0		586	59,907
13	656 / 756	Insurance - Vehicle	0.98%	0.00%		0.98%	ERCs	90	0		90	9,206
14	657 / 757	Insurance - General Liability	0.98%	0.00%		0.98%	ERCs	170	0		170	17,397
15	658 / 758	Insurance - Work. Comp.	0.98%	0.00%		0.98%	ERCs	(307)	0		(307)	(31,460)
16	659 / 759	Insurance - Other	0.98%	0.00%		0.98%	ERCs	124	0		124	12,725
17	675 / 775	Miscellaneous Expense	0.98%	0.00%		0.98%	ERCs	2,922	0		2,922	299,012
18	670 / 770	Bad Debt Expense	0.98%	0.00%		0.98%	ERCs	(552)	0		(552)	(56,452)

Allocation of Expenses

Florida Public Service Commission

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

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.77%	0.00%		0.77%	ERCs	4,606	0		4,606	598,049
2	604 / 704	Pensions & Benefits	0.77%	0.00%		0.77%	ERCs	380	0		380	49,389
3	615 / 715	Purchased Power	0.77%	0.00%		0.77%	ERCs	160	0		160	20,791
4	618 / 718	Chemicals	0.78%	0.00%		0.78%	ERCs	3	0		3	402
5	620 / 720	Materials & Supplies	0.77%	0.00%		0.77%	ERCs	198	0		198	25,747
6	631 / 731	Contractual Services - Engineering	0.77%	0.00%		0.77%	ERCs	4	0		4	510
7	632 / 732	Contractual Services - Acctg	0.77%	0.00%		0.77%	ERCs	107	0		107	13,865
8	633 / 733	Contractual Services - Legal	0.77%	0.00%		0.77%	ERCs	15	0		15	1,945
9	634 / 734	Contractual Services - Mgmt.	0.77%	0.00%		0.77%	ERCs	318	0		318	41,252
10	636 / 736	Contractual Services - Other	0.77%	0.00%		0.77%	ERCs	1,291	0		1,291	167,602
11	641 / 741	Rental of Building/Real Prop.	0.77%	0.00%		0.77%	ERCs	646	0		646	83,874
12	650 / 750	Transportation Expenses	0.77%	0.00%		0.77%	ERCs	450	0		450	58,466
13	656 / 756	Insurance - Vehicle	0.77%	0.00%		0.77%	ERCs	69	0		69	8,985
14	657 / 757	Insurance - General Liability	0.77%	0.00%		0.77%	ERCs	131	0		131	16,979
15	658 / 758	Insurance - Work. Comp.	0.77%	0.00%		0.77%	ERCs	(236)	0		(236)	(30,703)
16	659 / 759	Insurance - Other	0.77%	0.00%		0.77%	ERCs	96	0		96	12,419
17	675 / 775	Miscellaneous Expense	0.77%	0.00%		0.77%	ERCs	2,248	0		2,248	291,819
18	670 / 770	Bad Debt Expense	0.77%	0.00%		0.77%	ERCs	(424)	0		(424)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Tangerine

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.77%	0.00%		0.77%	ERCs	5,564	0		5,564	722,365
2	604 / 704	Pensions & Benefits	0.77%	0.00%		0.77%	ERCs	459	0		459	59,655
3	615 / 715	Purchased Power	0.77%	0.00%		0.77%	ERCs	193	0		193	25,113
4	618 / 718	Chemicals	0.78%	0.00%		0.78%	ERCs	4	0		4	486
5	620 / 720	Materials & Supplies	0.77%	0.00%		0.77%	ERCs	240	0		240	31,100
6	631 / 731	Contractual Services - Engineering	0.77%	0.00%		0.77%	ERCs	5	0		5	616
7	632 / 732	Contractual Services - Acctg	0.77%	0.00%		0.77%	ERCs	129	0		129	16,747
8	633 / 733	Contractual Services - Legal	0.77%	0.00%		0.77%	ERCs	18	0		18	2,350
9	634 / 734	Contractual Services - Mgmt.	0.77%	0.00%		0.77%	ERCs	384	0		384	49,828
10	636 / 736	Contractual Services - Other	0.77%	0.00%		0.77%	ERCs	1,559	0		1,559	202,442
11	641 / 741	Rental of Building/Real Prop.	0.77%	0.00%		0.77%	ERCs	780	0		780	101,309
12	650 / 750	Transportation Expenses	0.77%	0.00%		0.77%	ERCs	544	0		544	70,620
13	656 / 756	Insurance - Vehicle	0.77%	0.00%		0.77%	ERCs	84	0		84	10,852
14	657 / 757	Insurance - General Liability	0.77%	0.00%		0.77%	ERCs	158	0		158	20,508
15	658 / 758	Insurance - Work. Comp.	0.77%	0.00%		0.77%	ERCs	(286)	0		(286)	(37,085)
16	659 / 759	Insurance - Other	0.77%	0.00%		0.77%	ERCs	115	0		115	15,001
17	675 / 775	Miscellaneous Expense	0.77%	0.00%		0.77%	ERCs	2,715	0		2,715	352,479
18	670 / 770	Bad Debt Expense	0.77%	0.00%		0.77%	ERCs	(513)	0		(513)	(66,547)

Silver Lake Oaks

Florida Public Service Commission

Tomoka/Twin Rivers

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12

Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages			(7) Total	(8) Allocation Method	(10) Amounts Allocated			(13) Gross Amounts	
			(4) Water	(5) Sewer	(6) Other			(9) Water	(10) Sewer	(11) Other		(12) Total
1	603 / 703	Salaries - Officers	1.43%	0.00%		1.43%	ERCs	8,750	0		8,750	612,790
2	604 / 704	Pensions & Benefits	1.43%	0.00%		1.43%	ERCs	723	0		723	50,606
3	615 / 715	Purchased Power	1.43%	0.00%		1.43%	ERCs	304	0		304	21,304
4	618 / 718	Chemicals	1.44%	0.00%		1.44%	ERCs	6	0		6	412
5	620 / 720	Materials & Supplies	1.43%	0.00%		1.43%	ERCs	377	0		377	26,382
6	631 / 731	Contractual Services - Engineering	1.43%	0.00%		1.43%	ERCs	7	0		7	523
7	632 / 732	Contractual Services - Acctg	1.43%	0.00%		1.43%	ERCs	203	0		203	14,207
8	633 / 733	Contractual Services - Legal	1.43%	0.00%		1.43%	ERCs	28	0		28	1,993
9	634 / 734	Contractual Services - Mgmt.	1.43%	0.00%		1.43%	ERCs	604	0		604	42,269
10	636 / 736	Contractual Services - Other	1.43%	0.00%		1.43%	ERCs	2,452	0		2,452	171,733
11	641 / 741	Rental of Building/Real Prop.	1.43%	0.00%		1.43%	ERCs	1,227	0		1,227	85,941
12	650 / 750	Transportation Expenses	1.43%	0.00%		1.43%	ERCs	855	0		855	59,907
13	656 / 756	Insurance - Vehicle	1.43%	0.00%		1.43%	ERCs	131	0		131	9,206
14	657 / 757	Insurance - General Liability	1.43%	0.00%		1.43%	ERCs	248	0		248	17,397
15	658 / 758	Insurance - Work. Comp.	1.43%	0.00%		1.43%	ERCs	(449)	0		(449)	(31,460)
16	659 / 759	Insurance - Other	1.43%	0.00%		1.43%	ERCs	182	0		182	12,725
17	675 / 775	Miscellaneous Expense	1.43%	0.00%		1.43%	ERCs	4,270	0		4,270	299,012
18	670 / 770	Bad Debt Expense	1.43%	0.00%		1.43%	ERCs	(806)	0		(806)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Tomoka/Twin Rivers

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

Provide a description of all systems other than water and sewer.

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	1.18%	0.00%		1.18%	ERCs	7,083	0		7,083	598,049
2	604 / 704	Pensions & Benefits	1.18%	0.00%		1.18%	ERCs	585	0		585	49,389
3	615 / 715	Purchased Power	1.18%	0.00%		1.18%	ERCs	246	0		246	20,791
4	618 / 718	Chemicals	1.19%	0.00%		1.19%	ERCs	5	0		5	402
5	620 / 720	Materials & Supplies	1.18%	0.00%		1.18%	ERCs	305	0		305	25,747
6	631 / 731	Contractual Services - Engineering	1.18%	0.00%		1.18%	ERCs	6	0		6	510
7	632 / 732	Contractual Services - Acctg	1.18%	0.00%		1.18%	ERCs	164	0		164	13,865
8	633 / 733	Contractual Services - Legal	1.19%	0.00%		1.19%	ERCs	23	0		23	1,945
9	634 / 734	Contractual Services - Mgmt.	1.18%	0.00%		1.18%	ERCs	489	0		489	41,252
10	636 / 736	Contractual Services - Other	1.18%	0.00%		1.18%	ERCs	1,985	0		1,985	167,602
11	641 / 741	Rental of Building/Real Prop.	1.18%	0.00%		1.18%	ERCs	993	0		993	83,874
12	650 / 750	Transportation Expenses	1.18%	0.00%		1.18%	ERCs	693	0		693	58,466
13	656 / 756	Insurance - Vehicle	1.18%	0.00%		1.18%	ERCs	106	0		106	8,985
14	657 / 757	Insurance - General Liability	1.18%	0.00%		1.18%	ERCs	201	0		201	16,979
15	658 / 758	Insurance - Work. Comp.	1.18%	0.00%		1.18%	ERCs	(364)	0		(364)	(30,703)
16	659 / 759	Insurance - Other	1.18%	0.00%		1.18%	ERCs	147	0		147	12,419
17	675 / 775	Miscellaneous Expense	1.18%	0.00%		1.18%	ERCs	3,456	0		3,456	291,819
18	670 / 770	Bad Debt Expense	1.18%	0.00%		1.18%	ERCs	(653)	0		(653)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Tomoka/Twin Rivers
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages			(7) Total	(8) Allocation Method	(10) Amounts Allocated			(12) Total	(13) Gross Amounts
			(4) Water	(5) Sewer	(6) Other			(9) Water	(10) Sewer	(11) Other		
1	603 / 703	Salaries - Officers	1.18%	0.00%		1.18%	ERCs	8,556	0		8,556	722,365
2	604 / 704	Pensions & Benefits	1.18%	0.00%		1.18%	ERCs	707	0		707	59,655
3	615 / 715	Purchased Power	1.18%	0.00%		1.18%	ERCs	298	0		298	25,113
4	618 / 718	Chemicals	1.19%	0.00%		1.19%	ERCs	6	0		6	486
5	620 / 720	Materials & Supplies	1.18%	0.00%		1.18%	ERCs	368	0		368	31,100
6	631 / 731	Contractual Services - Engineering	1.18%	0.00%		1.18%	ERCs	7	0		7	616
7	632 / 732	Contractual Services - Acctg	1.18%	0.00%		1.18%	ERCs	198	0		198	16,747
8	633 / 733	Contractual Services - Legal	1.19%	0.00%		1.19%	ERCs	28	0		28	2,350
9	634 / 734	Contractual Services - Mgmt.	1.18%	0.00%		1.18%	ERCs	590	0		590	49,828
10	636 / 736	Contractual Services - Other	1.18%	0.00%		1.18%	ERCs	2,398	0		2,398	202,442
11	641 / 741	Rental of Building/Real Prop.	1.18%	0.00%		1.18%	ERCs	1,200	0		1,200	101,309
12	650 / 750	Transportation Expenses	1.18%	0.00%		1.18%	ERCs	836	0		836	70,620
13	656 / 756	Insurance - Vehicle	1.18%	0.00%		1.18%	ERCs	129	0		129	10,852
14	657 / 757	Insurance - General Liability	1.18%	0.00%		1.18%	ERCs	243	0		243	20,508
15	658 / 758	Insurance - Work. Comp.	1.18%	0.00%		1.18%	ERCs	(439)	0		(439)	(37,085)
16	659 / 759	Insurance - Other	1.18%	0.00%		1.18%	ERCs	178	0		178	15,001
17	675 / 775	Miscellaneous Expense	1.18%	0.00%		1.18%	ERCs	4,175	0		4,175	352,479
18	670 / 770	Bad Debt Expense	1.18%	0.00%		1.18%	ERCs	(788)	0		(788)	(66,547)

Allocation of Expenses

Florida Public Service Commission

The Woods
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.37%	0.35%	0.72%	ERCs	2,287	2,154		4,441	612,790	
2	604 / 704	Pensions & Benefits	0.37%	0.35%	0.72%	ERCs	189	178		367	50,606	
3	615 / 715	Purchased Power	0.37%	0.35%	0.72%	ERCs	80	75		154	21,304	
4	618 / 718	Chemicals	0.38%	0.35%	0.73%	ERCs	2	1		3	412	
5	620 / 720	Materials & Supplies	0.37%	0.35%	0.72%	ERCs	98	93		191	26,382	
6	631 / 731	Contractual Services - Engineering	0.37%	0.35%	0.72%	ERCs	2	2		4	523	
7	632 / 732	Contractual Services - Acctg	0.37%	0.35%	0.72%	ERCs	53	50		103	14,207	
8	633 / 733	Contractual Services - Legal	0.37%	0.35%	0.73%	ERCs	7	7		14	1,993	
9	634 / 734	Contractual Services - Mgmt.	0.37%	0.35%	0.72%	ERCs	158	149		306	42,269	
10	636 / 736	Contractual Services - Other	0.37%	0.35%	0.72%	ERCs	641	604		1,245	171,733	
11	641 / 741	Rental of Building/Real Prop.	0.37%	0.35%	0.72%	ERCs	321	302		623	85,941	
12	650 / 750	Transportation Expenses	0.37%	0.35%	0.72%	ERCs	224	211		434	59,907	
13	656 / 756	Insurance - Vehicle	0.37%	0.35%	0.72%	ERCs	34	32		67	9,206	
14	657 / 757	Insurance - General Liability	0.37%	0.35%	0.72%	ERCs	65	61		126	17,397	
15	658 / 758	Insurance - Work. Comp.	0.37%	0.35%	0.72%	ERCs	(117)	(111)		(228)	(31,460)	
16	659 / 759	Insurance - Other	0.37%	0.35%	0.72%	ERCs	47	45		92	12,725	
17	675 / 775	Miscellaneous Expense	0.37%	0.35%	0.72%	ERCs	1,116	1,051		2,167	299,012	
18	670 / 770	Bad Debt Expense	0.37%	0.35%	0.72%	ERCs	(211)	(198)		(409)	(56,452)	

Allocation of Expenses

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.36%	0.40%	0.77%	ERCs	2,165	2,413		4,577	598,049	
2	604 / 704	Pensions & Benefits	0.36%	0.40%	0.77%	ERCs	179	199		378	49,389	
3	615 / 715	Purchased Power	0.36%	0.40%	0.77%	ERCs	75	84		159	20,791	
4	618 / 718	Chemicals	0.36%	0.41%	0.77%	ERCs	1	2		3	402	
5	620 / 720	Materials & Supplies	0.36%	0.40%	0.77%	ERCs	93	104		197	25,747	
6	631 / 731	Contractual Services - Engineering	0.36%	0.40%	0.76%	ERCs	2	2		4	510	
7	632 / 732	Contractual Services - Acctg	0.36%	0.40%	0.77%	ERCs	50	56		106	13,865	
8	633 / 733	Contractual Services - Legal	0.36%	0.40%	0.77%	ERCs	7	8		15	1,945	
9	634 / 734	Contractual Services - Mgmt.	0.36%	0.40%	0.77%	ERCs	149	166		316	41,252	
10	636 / 736	Contractual Services - Other	0.36%	0.40%	0.77%	ERCs	607	676		1,283	167,602	
11	641 / 741	Rental of Building/Real Prop.	0.36%	0.40%	0.77%	ERCs	304	338		642	83,874	
12	650 / 750	Transportation Expenses	0.36%	0.40%	0.77%	ERCs	212	236		448	58,466	
13	656 / 756	Insurance - Vehicle	0.36%	0.40%	0.77%	ERCs	33	36		69	8,985	
14	657 / 757	Insurance - General Liability	0.36%	0.40%	0.77%	ERCs	61	69		130	16,979	
15	658 / 758	Insurance - Work. Comp.	0.36%	0.40%	0.77%	ERCs	(111)	(124)		(235)	(30,703)	
16	659 / 759	Insurance - Other	0.36%	0.40%	0.76%	ERCs	45	50		95	12,419	
17	675 / 775	Miscellaneous Expense	0.36%	0.40%	0.77%	ERCs	1,056	1,177		2,233	291,819	
18	670 / 770	Bad Debt Expense	0.36%	0.40%	0.77%	ERCs	(199)	(222)		(422)	(55,094)	

Allocation of Expenses

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages			(7) Total	(8) Allocation Method	(10) Amounts Allocated			(12) Total	(13) Gross Amounts
			(4) Water	(5) Sewer	(6) Other			(9) Water	(10) Sewer	(11) Other		
1	603 / 703	Salaries - Officers	0.36%	0.40%		0.77%	ERCs	2,615	2,914		5,529	722,365
2	604 / 704	Pensions & Benefits	0.36%	0.40%		0.77%	ERCs	216	241		457	59,655
3	615 / 715	Purchased Power	0.36%	0.40%		0.77%	ERCs	91	101		192	25,113
4	618 / 718	Chemicals	0.36%	0.41%		0.77%	ERCs	2	2		4	486
5	620 / 720	Materials & Supplies	0.36%	0.40%		0.77%	ERCs	113	125		238	31,100
6	631 / 731	Contractual Services - Engineering	0.36%	0.40%		0.76%	ERCs	2	2		5	616
7	632 / 732	Contractual Services - Acctg	0.36%	0.40%		0.77%	ERCs	61	68		128	16,747
8	633 / 733	Contractual Services - Legal	0.36%	0.40%		0.77%	ERCs	9	9		18	2,350
9	634 / 734	Contractual Services - Mgmt.	0.36%	0.40%		0.77%	ERCs	180	201		381	49,828
10	636 / 736	Contractual Services - Other	0.36%	0.40%		0.77%	ERCs	733	817		1,549	202,442
11	641 / 741	Rental of Building/Real Prop.	0.36%	0.40%		0.77%	ERCs	367	409		775	101,309
12	650 / 750	Transportation Expenses	0.36%	0.40%		0.77%	ERCs	256	285		541	70,620
13	656 / 756	Insurance - Vehicle	0.36%	0.40%		0.77%	ERCs	39	44		83	10,852
14	657 / 757	Insurance - General Liability	0.36%	0.40%		0.77%	ERCs	74	83		157	20,508
15	658 / 758	Insurance - Work. Comp.	0.36%	0.40%		0.77%	ERCs	(134)	(150)		(284)	(37,085)
16	659 / 759	Insurance - Other	0.36%	0.40%		0.76%	ERCs	54	60		115	15,001
17	675 / 775	Miscellaneous Expense	0.36%	0.40%		0.77%	ERCs	1,276	1,422		2,698	352,479
18	670 / 770	Bad Debt Expense	0.36%	0.40%		0.77%	ERCs	(241)	(268)		(509)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

Provide a description of all systems other than water and sewer.

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other	
1	603 / 703	Salaries - Officers	0.75%	0.14%	0.89%	ERCs	4,603	866		5,470	612,790
2	604 / 704	Pensions & Benefits	0.75%	0.14%	0.89%	ERCs	380	72		452	50,606
3	615 / 715	Purchased Power	0.75%	0.14%	0.89%	ERCs	160	30		190	21,304
4	618 / 718	Chemicals	0.76%	0.14%	0.90%	ERCs	3	1		4	412
5	620 / 720	Materials & Supplies	0.75%	0.14%	0.89%	ERCs	198	37		235	26,382
6	631 / 731	Contractual Services - Engineering	0.75%	0.14%	0.89%	ERCs	4	1		5	523
7	632 / 732	Contractual Services - Acctg	0.75%	0.14%	0.89%	ERCs	107	20		127	14,207
8	633 / 733	Contractual Services - Legal	0.75%	0.14%	0.89%	ERCs	15	3		18	1,993
9	634 / 734	Contractual Services - Mgmt.	0.75%	0.14%	0.89%	ERCs	318	60		377	42,269
10	636 / 736	Contractual Services - Other	0.75%	0.14%	0.89%	ERCs	1,290	243		1,533	171,733
11	641 / 741	Rental of Building/Real Prop.	0.75%	0.14%	0.89%	ERCs	646	121		767	85,941
12	650 / 750	Transportation Expenses	0.75%	0.14%	0.89%	ERCs	450	85		535	59,907
13	656 / 756	Insurance - Vehicle	0.75%	0.14%	0.89%	ERCs	69	13		82	9,206
14	657 / 757	Insurance - General Liability	0.75%	0.14%	0.89%	ERCs	131	25		155	17,397
15	658 / 758	Insurance - Work. Comp.	0.75%	0.14%	0.89%	ERCs	(236)	(44)		(281)	(31,460)
16	659 / 759	Insurance - Other	0.75%	0.14%	0.89%	ERCs	96	18		113	12,725
17	675 / 775	Miscellaneous Expense	0.75%	0.14%	0.89%	ERCs	2,246	423		2,669	299,012
18	670 / 770	Bad Debt Expense	0.75%	0.14%	0.89%	ERCs	(424)	(80)		(504)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Village Water
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [X] Projected [X]

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.81%	0.21%	1.02%	ERCs	4,838	1,261		6,098	598,049	
2	604 / 704	Pensions & Benefits	0.81%	0.21%	1.02%	ERCs	400	104		504	49,389	
3	615 / 715	Purchased Power	0.81%	0.21%	1.02%	ERCs	168	44		212	20,791	
4	618 / 718	Chemicals	0.81%	0.21%	1.03%	ERCs	3	1		4	402	
5	620 / 720	Materials & Supplies	0.81%	0.21%	1.02%	ERCs	208	54		263	25,747	
6	631 / 731	Contractual Services - Engineering	0.81%	0.21%	1.02%	ERCs	4	1		5	510	
7	632 / 732	Contractual Services - Acctg	0.81%	0.21%	1.02%	ERCs	112	29		141	13,865	
8	633 / 733	Contractual Services - Legal	0.81%	0.21%	1.02%	ERCs	16	4		20	1,945	
9	634 / 734	Contractual Services - Mgmt.	0.81%	0.21%	1.02%	ERCs	334	87		421	41,252	
10	636 / 736	Contractual Services - Other	0.81%	0.21%	1.02%	ERCs	1,356	353		1,709	167,602	
11	641 / 741	Rental of Building/Real Prop.	0.81%	0.21%	1.02%	ERCs	678	177		855	83,874	
12	650 / 750	Transportation Expenses	0.81%	0.21%	1.02%	ERCs	473	123		596	58,466	
13	656 / 756	Insurance - Vehicle	0.81%	0.21%	1.02%	ERCs	73	19		92	8,985	
14	657 / 757	Insurance - General Liability	0.81%	0.21%	1.02%	ERCs	137	36		173	16,979	
15	658 / 758	Insurance - Work. Comp.	0.81%	0.21%	1.02%	ERCs	(248)	(65)		(313)	(30,703)	
16	659 / 759	Insurance - Other	0.81%	0.21%	1.02%	ERCs	100	26		127	12,419	
17	675 / 775	Miscellaneous Expense	0.81%	0.21%	1.02%	ERCs	2,360	615		2,976	291,819	
18	670 / 770	Bad Debt Expense	0.81%	0.21%	1.02%	ERCs	(446)	(116)		(562)	(55,094)	

Allocation of Expenses

Florida Public Service Commission

Village Water

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (11) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.81%	0.21%		1.02%	ERCs	5,843	1,523		7,366	722,365
2	604 / 704	Pensions & Benefits	0.81%	0.21%		1.02%	ERCs	483	126		608	59,655
3	615 / 715	Purchased Power	0.81%	0.21%		1.02%	ERCs	203	53		256	25,113
4	618 / 718	Chemicals	0.81%	0.21%		1.03%	ERCs	4	1		5	486
5	620 / 720	Materials & Supplies	0.81%	0.21%		1.02%	ERCs	252	66		317	31,100
6	631 / 731	Contractual Services - Engineering	0.81%	0.21%		1.02%	ERCs	5	1		6	616
7	632 / 732	Contractual Services - Acctg	0.81%	0.21%		1.02%	ERCs	135	35		171	16,747
8	633 / 733	Contractual Services - Legal	0.81%	0.21%		1.02%	ERCs	19	5		24	2,350
9	634 / 734	Contractual Services - Mgmt.	0.81%	0.21%		1.02%	ERCs	403	105		508	49,828
10	636 / 736	Contractual Services - Other	0.81%	0.21%		1.02%	ERCs	1,637	427		2,064	202,442
11	641 / 741	Rental of Building/Real Prop.	0.81%	0.21%		1.02%	ERCs	820	214		1,033	101,309
12	650 / 750	Transportation Expenses	0.81%	0.21%		1.02%	ERCs	571	149		720	70,620
13	656 / 756	Insurance - Vehicle	0.81%	0.21%		1.02%	ERCs	88	23		111	10,852
14	657 / 757	Insurance - General Liability	0.81%	0.21%		1.02%	ERCs	166	43		209	20,508
15	658 / 758	Insurance - Work. Comp.	0.81%	0.21%		1.02%	ERCs	(300)	(78)		(378)	(37,085)
16	659 / 759	Insurance - Other	0.81%	0.21%		1.02%	ERCs	121	32		153	15,001
17	675 / 775	Miscellaneous Expense	0.81%	0.21%		1.02%	ERCs	2,851	743		3,594	352,479
18	670 / 770	Bad Debt Expense	0.81%	0.21%		1.02%	ERCs	(538)	(140)		(679)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Valencia Terrace
 Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	1.36%	1.36%		2.71%	ERCs	8,316	8,316		16,631	612,790
2	604 / 704	Pensions & Benefits	1.36%	1.36%		2.71%	ERCs	687	687		1,374	50,606
3	615 / 715	Purchased Power	1.36%	1.36%		2.71%	ERCs	289	289		578	21,304
4	618 / 718	Chemicals	1.37%	1.37%		2.73%	ERCs	6	6		11	412
5	620 / 720	Materials & Supplies	1.36%	1.36%		2.71%	ERCs	358	358		716	26,382
6	631 / 731	Contractual Services - Engineering	1.35%	1.35%		2.71%	ERCs	7	7		14	523
7	632 / 732	Contractual Services - Acctg	1.36%	1.36%		2.71%	ERCs	193	193		385	14,207
8	633 / 733	Contractual Services - Legal	1.36%	1.36%		2.72%	ERCs	27	27		54	1,993
9	634 / 734	Contractual Services - Mgmt.	1.36%	1.36%		2.71%	ERCs	574	574		1,147	42,269
10	636 / 736	Contractual Services - Other	1.36%	1.36%		2.71%	ERCs	2,330	2,330		4,661	171,733
11	641 / 741	Rental of Building/Real Prop.	1.36%	1.36%		2.71%	ERCs	1,166	1,166		2,333	85,941
12	650 / 750	Transportation Expenses	1.36%	1.36%		2.71%	ERCs	813	813		1,626	59,907
13	656 / 756	Insurance - Vehicle	1.36%	1.36%		2.71%	ERCs	125	125		250	9,206
14	657 / 757	Insurance - General Liability	1.36%	1.36%		2.71%	ERCs	236	236		472	17,397
15	658 / 758	Insurance - Work. Comp.	1.36%	1.36%		2.71%	ERCs	(427)	(427)		(854)	(31,460)
16	659 / 759	Insurance - Other	1.36%	1.36%		2.71%	ERCs	173	173		345	12,725
17	675 / 775	Miscellaneous Expense	1.36%	1.36%		2.71%	ERCs	4,058	4,058		8,115	299,012
18	670 / 770	Bad Debt Expense	1.36%	1.36%		2.71%	ERCs	(766)	(766)		(1,532)	(56,452)

Allocation of Expenses

Florida Public Service Commission

**Valencia Terrace
Docket No. 060368-WS**

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

Schedule: B-12 Revision 1
Page: 2 of 3
Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
			(4) Water	(5) Sewer	(6) Other	(7) Total		(9) Water	(10) Sewer	(11) Other	(12) Total	
1	603 / 703	Salaries - Officers	1.25%	1.33%		2.57%	ERCs	7,458	7,929		15,387	598,049
2	604 / 704	Pensions & Benefits	1.25%	1.33%		2.57%	ERCs	616	655		1,271	49,389
3	615 / 715	Purchased Power	1.25%	1.33%		2.57%	ERCs	259	276		535	20,791
4	618 / 718	Chemicals	1.25%	1.33%		2.59%	ERCs	5	5		10	402
5	620 / 720	Materials & Supplies	1.25%	1.33%		2.57%	ERCs	321	341		662	25,747
6	631 / 731	Contractual Services - Engineering	1.24%	1.32%		2.57%	ERCs	6	7		13	510
7	632 / 732	Contractual Services - Acctg	1.25%	1.33%		2.57%	ERCs	173	184		357	13,865
8	633 / 733	Contractual Services - Legal	1.25%	1.33%		2.57%	ERCs	24	26		50	1,945
9	634 / 734	Contractual Services - Mgmt.	1.25%	1.33%		2.57%	ERCs	514	547		1,061	41,252
10	636 / 736	Contractual Services - Other	1.25%	1.33%		2.57%	ERCs	2,090	2,222		4,312	167,602
11	641 / 741	Rental of Building/Real Prop.	1.25%	1.33%		2.57%	ERCs	1,046	1,112		2,158	83,874
12	650 / 750	Transportation Expenses	1.25%	1.33%		2.57%	ERCs	729	775		1,504	58,466
13	656 / 756	Insurance - Vehicle	1.25%	1.33%		2.57%	ERCs	112	119		231	8,985
14	657 / 757	Insurance - General Liability	1.25%	1.33%		2.57%	ERCs	212	225		437	16,979
15	658 / 758	Insurance - Work. Comp.	1.25%	1.33%		2.57%	ERCs	(383)	(407)		(790)	(30,703)
16	659 / 759	Insurance - Other	1.25%	1.32%		2.57%	ERCs	155	165		319	12,419
17	675 / 775	Miscellaneous Expense	1.25%	1.33%		2.57%	ERCs	3,639	3,869		7,508	291,819
18	670 / 770	Bad Debt Expense	1.25%	1.33%		2.57%	ERCs	(687)	(730)		(1,418)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Valencia Terrace
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	1.25%	1.33%	2.57%	ERCs	9,008	9,577		18,585	722,365	
2	604 / 704	Pensions & Benefits	1.25%	1.33%	2.57%	ERCs	744	791		1,535	59,655	
3	615 / 715	Purchased Power	1.25%	1.33%	2.57%	ERCs	313	333		646	25,113	
4	618 / 718	Chemicals	1.25%	1.33%	2.59%	ERCs	6	6		13	486	
5	620 / 720	Materials & Supplies	1.25%	1.33%	2.57%	ERCs	388	412		800	31,100	
6	631 / 731	Contractual Services - Engineering	1.24%	1.32%	2.57%	ERCs	8	8		16	616	
7	632 / 732	Contractual Services - Acctg	1.25%	1.33%	2.57%	ERCs	209	222		431	16,747	
8	633 / 733	Contractual Services - Legal	1.25%	1.33%	2.57%	ERCs	29	31		60	2,350	
9	634 / 734	Contractual Services - Mgmt.	1.25%	1.33%	2.57%	ERCs	621	661		1,282	49,828	
10	636 / 736	Contractual Services - Other	1.25%	1.33%	2.57%	ERCs	2,525	2,684		5,208	202,442	
11	641 / 741	Rental of Building/Real Prop.	1.25%	1.33%	2.57%	ERCs	1,263	1,343		2,607	101,309	
12	650 / 750	Transportation Expenses	1.25%	1.33%	2.57%	ERCs	881	936		1,817	70,620	
13	656 / 756	Insurance - Vehicle	1.25%	1.33%	2.57%	ERCs	135	144		279	10,852	
14	657 / 757	Insurance - General Liability	1.25%	1.33%	2.57%	ERCs	256	272		528	20,508	
15	658 / 758	Insurance - Work. Comp.	1.25%	1.33%	2.57%	ERCs	(462)	(492)		(954)	(37,085)	
16	659 / 759	Insurance - Other	1.25%	1.32%	2.57%	ERCs	187	199		386	15,001	
17	675 / 775	Miscellaneous Expense	1.25%	1.33%	2.57%	ERCs	4,396	4,673		9,068	352,479	
18	670 / 770	Bad Debt Expense	1.25%	1.33%	2.57%	ERCs	(830)	(882)		(1,712)	(66,547)	

Allocation of Expenses

Florida Public Service Commission

Venetian Village
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2005
 Historical [X] Projected []

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.60%	0.38%		0.98%	ERCs	3,688	2,326		6,014	612,790
2	604 / 704	Pensions & Benefits	0.60%	0.38%		0.98%	ERCs	305	192		497	50,606
3	615 / 715	Purchased Power	0.60%	0.38%		0.98%	ERCs	128	81		209	21,304
4	618 / 718	Chemicals	0.61%	0.38%		0.99%	ERCs	2	2		4	412
5	620 / 720	Materials & Supplies	0.60%	0.38%		0.98%	ERCs	159	100		259	26,382
6	631 / 731	Contractual Services - Engineering	0.60%	0.38%		0.98%	ERCs	3	2		5	523
7	632 / 732	Contractual Services - Acctg	0.60%	0.38%		0.98%	ERCs	85	54		139	14,207
8	633 / 733	Contractual Services - Legal	0.60%	0.38%		0.98%	ERCs	12	8		20	1,993
9	634 / 734	Contractual Services - Mgmt.	0.60%	0.38%		0.98%	ERCs	254	160		415	42,269
10	636 / 736	Contractual Services - Other	0.60%	0.38%		0.98%	ERCs	1,033	652		1,685	171,733
11	641 / 741	Rental of Building/Real Prop.	0.60%	0.38%		0.98%	ERCs	517	326		843	85,941
12	650 / 750	Transportation Expenses	0.60%	0.38%		0.98%	ERCs	361	227		588	59,907
13	656 / 756	Insurance - Vehicle	0.60%	0.38%		0.98%	ERCs	55	35		90	9,206
14	657 / 757	Insurance - General Liability	0.60%	0.38%		0.98%	ERCs	105	66		171	17,397
15	658 / 758	Insurance - Work. Comp.	0.60%	0.38%		0.98%	ERCs	(189)	(119)		(309)	(31,460)
16	659 / 759	Insurance - Other	0.60%	0.38%		0.98%	ERCs	77	48		125	12,725
17	675 / 775	Miscellaneous Expense	0.60%	0.38%		0.98%	ERCs	1,799	1,135		2,935	299,012
18	670 / 770	Bad Debt Expense	0.60%	0.38%		0.98%	ERCs	(340)	(214)		(554)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Venetian Village
Docket No. 060368-WS

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

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(5) Allocation Percentages			(7) Total	(8) Allocation Method	(10) Amounts Allocated			(13) Gross Amounts	
			(4) Water	(5) Sewer	(6) Other			(9) Water	(10) Sewer	(11) Other		(12) Total
1	603 / 703	Salaries - Officers	0.47%	2.23%		2.70%	ERCs	2,811	13,358		16,170	598,049
2	604 / 704	Pensions & Benefits	0.47%	2.23%		2.70%	ERCs	232	1,103		1,335	49,389
3	615 / 715	Purchased Power	0.47%	2.23%		2.70%	ERCs	98	465		562	20,791
4	618 / 718	Chemicals	0.47%	2.25%		2.72%	ERCs	2	9		11	402
5	620 / 720	Materials & Supplies	0.47%	2.23%		2.70%	ERCs	121	575		696	25,747
6	631 / 731	Contractual Services - Engineering	0.47%	2.23%		2.70%	ERCs	2	11		14	510
7	632 / 732	Contractual Services - Acctg	0.47%	2.23%		2.70%	ERCs	65	310		375	13,865
8	633 / 733	Contractual Services - Legal	0.47%	2.24%		2.71%	ERCs	9	43		53	1,945
9	634 / 734	Contractual Services - Mgmt.	0.47%	2.23%		2.70%	ERCs	194	921		1,115	41,252
10	636 / 736	Contractual Services - Other	0.47%	2.23%		2.70%	ERCs	788	3,743		4,531	167,602
11	641 / 741	Rental of Building/Real Prop.	0.47%	2.23%		2.70%	ERCs	394	1,873		2,268	83,874
12	650 / 750	Transportation Expenses	0.47%	2.23%		2.70%	ERCs	275	1,306		1,581	58,466
13	656 / 756	Insurance - Vehicle	0.47%	2.23%		2.70%	ERCs	42	201		243	8,985
14	657 / 757	Insurance - General Liability	0.47%	2.23%		2.70%	ERCs	80	379		459	16,979
15	658 / 758	Insurance - Work. Comp.	0.47%	2.23%		2.70%	ERCs	(144)	(686)		(830)	(30,703)
16	659 / 759	Insurance - Other	0.47%	2.23%		2.70%	ERCs	58	277		336	12,419
17	675 / 775	Miscellaneous Expense	0.47%	2.23%		2.70%	ERCs	1,372	6,518		7,890	291,819
18	670 / 770	Bad Debt Expense	0.47%	2.23%		2.70%	ERCs	(259)	(1,231)		(1,490)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Venetian Village
Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.47%	2.23%		2.70%	ERCs	3,396	16,135		19,531	722,365
2	604 / 704	Pensions & Benefits	0.47%	2.23%		2.70%	ERCs	280	1,333		1,613	59,655
3	615 / 715	Purchased Power	0.47%	2.23%		2.70%	ERCs	118	561		679	25,113
4	618 / 718	Chemicals	0.47%	2.25%		2.72%	ERCs	2	11		13	486
5	620 / 720	Materials & Supplies	0.47%	2.23%		2.70%	ERCs	146	695		841	31,100
6	631 / 731	Contractual Services - Engineering	0.47%	2.23%		2.70%	ERCs	3	14		17	616
7	632 / 732	Contractual Services - Acctg	0.47%	2.23%		2.70%	ERCs	79	374		453	16,747
8	633 / 733	Contractual Services - Legal	0.47%	2.24%		2.71%	ERCs	11	53		64	2,350
9	634 / 734	Contractual Services - Mgmt.	0.47%	2.23%		2.70%	ERCs	234	1,113		1,347	49,828
10	636 / 736	Contractual Services - Other	0.47%	2.23%		2.70%	ERCs	952	4,522		5,473	202,442
11	641 / 741	Rental of Building/Real Prop.	0.47%	2.23%		2.70%	ERCs	476	2,263		2,739	101,309
12	650 / 750	Transportation Expenses	0.47%	2.23%		2.70%	ERCs	332	1,577		1,909	70,620
13	656 / 756	Insurance - Vehicle	0.47%	2.23%		2.70%	ERCs	51	242		294	10,852
14	657 / 757	Insurance - General Liability	0.47%	2.23%		2.70%	ERCs	96	458		555	20,508
15	658 / 758	Insurance - Work. Comp.	0.47%	2.23%		2.70%	ERCs	(174)	(828)		(1,003)	(37,085)
16	659 / 759	Insurance - Other	0.47%	2.23%		2.70%	ERCs	70	335		405	15,001
17	675 / 775	Miscellaneous Expense	0.47%	2.23%		2.70%	ERCs	1,657	7,873		9,530	352,479
18	670 / 770	Bad Debt Expense	0.47%	2.23%		2.70%	ERCs	(313)	(1,487)		(1,799)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Welaka/Saratoga Harbour

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12

Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.85%	0.00%		0.85%	ERCs	5,204	0		5,204	612,790
2	604 / 704	Pensions & Benefits	0.85%	0.00%		0.85%	ERCs	430	0		430	50,606
3	615 / 715	Purchased Power	0.85%	0.00%		0.85%	ERCs	181	0		181	21,304
4	618 / 718	Chemicals	0.85%	0.00%		0.85%	ERCs	4	0		4	412
5	620 / 720	Materials & Supplies	0.85%	0.00%		0.85%	ERCs	224	0		224	26,382
6	631 / 731	Contractual Services - Engineering	0.85%	0.00%		0.85%	ERCs	4	0		4	523
7	632 / 732	Contractual Services - Acctg	0.85%	0.00%		0.85%	ERCs	121	0		121	14,207
8	633 / 733	Contractual Services - Legal	0.85%	0.00%		0.85%	ERCs	17	0		17	1,993
9	634 / 734	Contractual Services - Mgmt.	0.85%	0.00%		0.85%	ERCs	359	0		359	42,269
10	636 / 736	Contractual Services - Other	0.85%	0.00%		0.85%	ERCs	1,458	0		1,458	171,733
11	641 / 741	Rental of Building/Real Prop.	0.85%	0.00%		0.85%	ERCs	730	0		730	85,941
12	650 / 750	Transportation Expenses	0.85%	0.00%		0.85%	ERCs	509	0		509	59,907
13	656 / 756	Insurance - Vehicle	0.85%	0.00%		0.85%	ERCs	78	0		78	9,206
14	657 / 757	Insurance - General Liability	0.85%	0.00%		0.85%	ERCs	148	0		148	17,397
15	658 / 758	Insurance - Work. Comp.	0.85%	0.00%		0.85%	ERCs	(267)	0		(267)	(31,460)
16	659 / 759	Insurance - Other	0.85%	0.00%		0.85%	ERCs	108	0		108	12,725
17	675 / 775	Miscellaneous Expense	0.85%	0.00%		0.85%	ERCs	2,539	0		2,539	299,012
18	670 / 770	Bad Debt Expense	0.85%	0.00%		0.85%	ERCs	(479)	0		(479)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Welaka/Saratoga Harbour
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2006
 Historical [X] Projected [X]

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	1.13%	0.00%	1.13%	ERCs	6,785	0	6,785	598,049		
2	604 / 704	Pensions & Benefits	1.13%	0.00%	1.13%	ERCs	560	0	560	49,389		
3	615 / 715	Purchased Power	1.13%	0.00%	1.13%	ERCs	236	0	236	20,791		
4	618 / 718	Chemicals	1.14%	0.00%	1.14%	ERCs	5	0	5	402		
5	620 / 720	Materials & Supplies	1.13%	0.00%	1.13%	ERCs	292	0	292	25,747		
6	631 / 731	Contractual Services - Engineering	1.13%	0.00%	1.13%	ERCs	6	0	6	510		
7	632 / 732	Contractual Services - Acctg	1.13%	0.00%	1.13%	ERCs	157	0	157	13,865		
8	633 / 733	Contractual Services - Legal	1.14%	0.00%	1.14%	ERCs	22	0	22	1,945		
9	634 / 734	Contractual Services - Mgmt.	1.13%	0.00%	1.13%	ERCs	468	0	468	41,252		
10	636 / 736	Contractual Services - Other	1.13%	0.00%	1.13%	ERCs	1,902	0	1,902	167,602		
11	641 / 741	Rental of Building/Real Prop.	1.13%	0.00%	1.13%	ERCs	952	0	952	83,874		
12	650 / 750	Transportation Expenses	1.13%	0.00%	1.13%	ERCs	663	0	663	58,466		
13	656 / 756	Insurance - Vehicle	1.13%	0.00%	1.13%	ERCs	102	0	102	8,985		
14	657 / 757	Insurance - General Liability	1.13%	0.00%	1.13%	ERCs	193	0	193	16,979		
15	658 / 758	Insurance - Work. Comp.	1.13%	0.00%	1.13%	ERCs	(348)	0	(348)	(30,703)		
16	659 / 759	Insurance - Other	1.13%	0.00%	1.13%	ERCs	141	0	141	12,419		
17	675 / 775	Miscellaneous Expense	1.13%	0.00%	1.13%	ERCs	3,311	0	3,311	291,819		
18	670 / 770	Bad Debt Expense	1.13%	0.00%	1.13%	ERCs	(625)	0	(625)	(55,094)		

Allocation of Expenses

Florida Public Service Commission

Welaka/Saratoga Harbour

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	1.13%	0.00%	1.13%	ERCs	8,196	0	8,196	722,365		
2	604 / 704	Pensions & Benefits	1.13%	0.00%	1.13%	ERCs	677	0	677	59,655		
3	615 / 715	Purchased Power	1.13%	0.00%	1.13%	ERCs	285	0	285	25,113		
4	618 / 718	Chemicals	1.14%	0.00%	1.14%	ERCs	6	0	6	486		
5	620 / 720	Materials & Supplies	1.13%	0.00%	1.13%	ERCs	353	0	353	31,100		
6	631 / 731	Contractual Services - Engineering	1.13%	0.00%	1.13%	ERCs	7	0	7	616		
7	632 / 732	Contractual Services - Acctg	1.13%	0.00%	1.13%	ERCs	190	0	190	16,747		
8	633 / 733	Contractual Services - Legal	1.14%	0.00%	1.14%	ERCs	27	0	27	2,350		
9	634 / 734	Contractual Services - Mgmt.	1.13%	0.00%	1.13%	ERCs	565	0	565	49,828		
10	636 / 736	Contractual Services - Other	1.13%	0.00%	1.13%	ERCs	2,297	0	2,297	202,442		
11	641 / 741	Rental of Building/Real Prop.	1.13%	0.00%	1.13%	ERCs	1,149	0	1,149	101,309		
12	650 / 750	Transportation Expenses	1.13%	0.00%	1.13%	ERCs	801	0	801	70,620		
13	656 / 756	Insurance - Vehicle	1.13%	0.00%	1.13%	ERCs	123	0	123	10,852		
14	657 / 757	Insurance - General Liability	1.13%	0.00%	1.13%	ERCs	233	0	233	20,508		
15	658 / 758	Insurance - Work. Comp.	1.13%	0.00%	1.13%	ERCs	(421)	0	(421)	(37,085)		
16	659 / 759	Insurance - Other	1.13%	0.00%	1.13%	ERCs	170	0	170	15,001		
17	675 / 775	Miscellaneous Expense	1.13%	0.00%	1.13%	ERCs	3,999	0	3,999	352,479		
18	670 / 770	Bad Debt Expense	1.13%	0.00%	1.13%	ERCs	(755)	0	(755)	(66,547)		

Allocation of Expenses

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	0.16%	0.00%		0.16%	ERCs	961	0		961	612,790
2	604 / 704	Pensions & Benefits	0.16%	0.00%		0.16%	ERCs	79	0		79	50,606
3	615 / 715	Purchased Power	0.16%	0.00%		0.16%	ERCs	33	0		33	21,304
4	618 / 718	Chemicals	0.16%	0.00%		0.16%	ERCs	1	0		1	412
5	620 / 720	Materials & Supplies	0.16%	0.00%		0.16%	ERCs	41	0		41	26,382
6	631 / 731	Contractual Services - Engineering	0.16%	0.00%		0.16%	ERCs	1	0		1	523
7	632 / 732	Contractual Services - Acctg	0.16%	0.00%		0.16%	ERCs	22	0		22	14,207
8	633 / 733	Contractual Services - Legal	0.16%	0.00%		0.16%	ERCs	3	0		3	1,993
9	634 / 734	Contractual Services - Mgmt.	0.16%	0.00%		0.16%	ERCs	66	0		66	42,269
10	636 / 736	Contractual Services - Other	0.16%	0.00%		0.16%	ERCs	269	0		269	171,733
11	641 / 741	Rental of Building/Real Prop.	0.16%	0.00%		0.16%	ERCs	135	0		135	85,941
12	650 / 750	Transportation Expenses	0.16%	0.00%		0.16%	ERCs	94	0		94	59,907
13	656 / 756	Insurance - Vehicle	0.16%	0.00%		0.16%	ERCs	14	0		14	9,206
14	657 / 757	Insurance - General Liability	0.16%	0.00%		0.16%	ERCs	27	0		27	17,397
15	658 / 758	Insurance - Work. Comp.	0.16%	0.00%		0.16%	ERCs	(49)	0		(49)	(31,460)
16	659 / 759	Insurance - Other	0.16%	0.00%		0.16%	ERCs	20	0		20	12,725
17	675 / 775	Miscellaneous Expense	0.16%	0.00%		0.16%	ERCs	469	0		469	299,012
18	670 / 770	Bad Debt Expense	0.16%	0.00%		0.16%	ERCs	(89)	0		(89)	(56,452)

Allocation of Expenses

Florida Public Service Commission

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

Schedule: B-12 Revision 1
 Page: 2 of 3
 Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.84%	0.00%		0.84%	ERCs	5,019	0		5,019	598,049
2	604 / 704	Pensions & Benefits	0.84%	0.00%		0.84%	ERCs	415	0		415	49,389
3	615 / 715	Purchased Power	0.84%	0.00%		0.84%	ERCs	175	0		175	20,791
4	618 / 718	Chemicals	0.84%	0.00%		0.84%	ERCs	3	0		3	402
5	620 / 720	Materials & Supplies	0.84%	0.00%		0.84%	ERCs	216	0		216	25,747
6	631 / 731	Contractual Services - Engineering	0.84%	0.00%		0.84%	ERCs	4	0		4	510
7	632 / 732	Contractual Services - Acctg	0.84%	0.00%		0.84%	ERCs	116	0		116	13,865
8	633 / 733	Contractual Services - Legal	0.84%	0.00%		0.84%	ERCs	16	0		16	1,945
9	634 / 734	Contractual Services - Mgmt.	0.84%	0.00%		0.84%	ERCs	346	0		346	41,252
10	636 / 736	Contractual Services - Other	0.84%	0.00%		0.84%	ERCs	1,407	0		1,407	167,602
11	641 / 741	Rental of Building/Real Prop.	0.84%	0.00%		0.84%	ERCs	704	0		704	83,874
12	650 / 750	Transportation Expenses	0.84%	0.00%		0.84%	ERCs	491	0		491	58,466
13	656 / 756	Insurance - Vehicle	0.84%	0.00%		0.84%	ERCs	75	0		75	8,985
14	657 / 757	Insurance - General Liability	0.84%	0.00%		0.84%	ERCs	143	0		143	16,979
15	658 / 758	Insurance - Work. Comp.	0.84%	0.00%		0.84%	ERCs	(258)	0		(258)	(30,703)
16	659 / 759	Insurance - Other	0.84%	0.00%		0.84%	ERCs	104	0		104	12,419
17	675 / 775	Miscellaneous Expense	0.84%	0.00%		0.84%	ERCs	2,449	0		2,449	291,819
18	670 / 770	Bad Debt Expense	0.84%	0.00%		0.84%	ERCs	(462)	0		(462)	(55,094)

Allocation of Expenses

Florida Public Service Commission

Wootens

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12 Revision 1

Page: 3 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	0.84%	0.00%		0.84%	ERCs	6,063	0		6,063	722,365
2	604 / 704	Pensions & Benefits	0.84%	0.00%		0.84%	ERCs	501	0		501	59,655
3	615 / 715	Purchased Power	0.84%	0.00%		0.84%	ERCs	211	0		211	25,113
4	618 / 718	Chemicals	0.84%	0.00%		0.84%	ERCs	4	0		4	486
5	620 / 720	Materials & Supplies	0.84%	0.00%		0.84%	ERCs	261	0		261	31,100
6	631 / 731	Contractual Services - Engineering	0.84%	0.00%		0.84%	ERCs	5	0		5	616
7	632 / 732	Contractual Services - Acctg	0.84%	0.00%		0.84%	ERCs	141	0		141	16,747
8	633 / 733	Contractual Services - Legal	0.84%	0.00%		0.84%	ERCs	20	0		20	2,350
9	634 / 734	Contractual Services - Mgmt.	0.84%	0.00%		0.84%	ERCs	418	0		418	49,828
10	636 / 736	Contractual Services - Other	0.84%	0.00%		0.84%	ERCs	1,699	0		1,699	202,442
11	641 / 741	Rental of Building/Real Prop.	0.84%	0.00%		0.84%	ERCs	850	0		850	101,309
12	650 / 750	Transportation Expenses	0.84%	0.00%		0.84%	ERCs	593	0		593	70,620
13	656 / 756	Insurance - Vehicle	0.84%	0.00%		0.84%	ERCs	91	0		91	10,852
14	657 / 757	Insurance - General Liability	0.84%	0.00%		0.84%	ERCs	172	0		172	20,508
15	658 / 758	Insurance - Work. Comp.	0.84%	0.00%		0.84%	ERCs	(311)	0		(311)	(37,085)
16	659 / 759	Insurance - Other	0.84%	0.00%		0.84%	ERCs	126	0		126	15,001
17	675 / 775	Miscellaneous Expense	0.84%	0.00%		0.84%	ERCs	2,958	0		2,958	352,479
18	670 / 770	Bad Debt Expense	0.84%	0.00%		0.84%	ERCs	(559)	0		(559)	(66,547)

Allocation of Expenses

Florida Public Service Commission

Zephyr Shores

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-12 Revision 1

Page: 1 of 3

Preparer: Jack Schreyer

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

(1) Line No.	(2) Acct. No.	(3) Description	(4) - (7) Allocation Percentages				(8) Allocation Method	(9) - (11) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other		
1	603 / 703	Salaries - Officers	2.26%	2.25%		4.51%	ERCs	13,849	13,778		27,627	612,790
2	604 / 704	Pensions & Benefits	2.26%	2.25%		4.51%	ERCs	1,144	1,138		2,282	50,606
3	615 / 715	Purchased Power	2.26%	2.25%		4.51%	ERCs	482	479		961	21,304
4	618 / 718	Chemicals	2.27%	2.26%		4.54%	ERCs	9	9		19	412
5	620 / 720	Materials & Supplies	2.26%	2.25%		4.51%	ERCs	596	593		1,189	26,382
6	631 / 731	Contractual Services - Engineering	2.26%	2.24%		4.50%	ERCs	12	12		24	523
7	632 / 732	Contractual Services - Acctg	2.26%	2.25%		4.51%	ERCs	321	319		640	14,207
8	633 / 733	Contractual Services - Legal	2.26%	2.25%		4.51%	ERCs	45	45		90	1,993
9	634 / 734	Contractual Services - Mgmt.	2.26%	2.25%		4.51%	ERCs	955	950		1,906	42,269
10	636 / 736	Contractual Services - Other	2.26%	2.25%		4.51%	ERCs	3,881	3,861		7,742	171,733
11	641 / 741	Rental of Building/Real Prop.	2.26%	2.25%		4.51%	ERCs	1,942	1,932		3,875	85,941
12	650 / 750	Transportation Expenses	2.26%	2.25%		4.51%	ERCs	1,354	1,347		2,701	59,907
13	656 / 756	Insurance - Vehicle	2.26%	2.25%		4.51%	ERCs	208	207		415	9,206
14	657 / 757	Insurance - General Liability	2.26%	2.25%		4.51%	ERCs	393	391		784	17,397
15	658 / 758	Insurance - Work. Comp.	2.26%	2.25%		4.51%	ERCs	(711)	(707)		(1,418)	(31,460)
16	659 / 759	Insurance - Other	2.26%	2.25%		4.50%	ERCs	287	286		573	12,725
17	675 / 775	Miscellaneous Expense	2.26%	2.25%		4.51%	ERCs	6,757	6,723		13,480	299,012
18	670 / 770	Bad Debt Expense	2.26%	2.25%		4.51%	ERCs	(1,276)	(1,269)		(2,545)	(56,452)

Allocation of Expenses

Florida Public Service Commission

Zephyr Shores

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [X] Projected [X]

Schedule: B-12 Revision 1

Page: 2 of 3

Preparer: Jack Schreyer

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

Provide a description of all systems other than water and sewer.

(1) Line No.	(2) Acct. No.	(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(12) Total	(13) Gross Amounts
			Water	Sewer	Other			Water	Sewer	Other		
1	603 / 703	Salaries - Officers	1.32%	1.22%	2.54%	ERCs	7,913	7,289		15,202	598,049	
2	604 / 704	Pensions & Benefits	1.32%	1.22%	2.54%	ERCs	654	602		1,256	49,389	
3	615 / 715	Purchased Power	1.32%	1.22%	2.54%	ERCs	275	253		529	20,791	
4	618 / 718	Chemicals	1.33%	1.23%	2.56%	ERCs	5	5		10	402	
5	620 / 720	Materials & Supplies	1.32%	1.22%	2.54%	ERCs	341	314		654	25,747	
6	631 / 731	Contractual Services - Engineering	1.32%	1.22%	2.54%	ERCs				13	510	
7	632 / 732	Contractual Services - Acctg	1.32%	1.22%	2.54%	ERCs	183	169		352	13,865	
8	633 / 733	Contractual Services - Legal	1.32%	1.22%	2.54%	ERCs	26	24		49	1,945	
9	634 / 734	Contractual Services - Mgmt.	1.32%	1.22%	2.54%	ERCs	546	503		1,049	41,252	
10	636 / 736	Contractual Services - Other	1.32%	1.22%	2.54%	ERCs	2,218	2,043		4,260	167,602	
11	641 / 741	Rental of Building/Real Prop.	1.32%	1.22%	2.54%	ERCs	1,110	1,022		2,132	83,874	
12	650 / 750	Transportation Expenses	1.32%	1.22%	2.54%	ERCs	774	713		1,486	58,466	
13	656 / 756	Insurance - Vehicle	1.32%	1.22%	2.54%	ERCs	119	110		228	8,985	
14	657 / 757	Insurance - General Liability	1.32%	1.22%	2.54%	ERCs	225	207		432	16,979	
15	658 / 758	Insurance - Work. Comp.	1.32%	1.22%	2.54%	ERCs	(406)	(374)		(780)	(30,703)	
16	659 / 759	Insurance - Other	1.32%	1.22%	2.54%	ERCs	164	151		315	12,419	
17	675 / 775	Miscellaneous Expense	1.32%	1.22%	2.54%	ERCs	3,861	3,557		7,418	291,819	
18	670 / 770	Bad Debt Expense	1.32%	1.22%	2.54%	ERCs	(729)	(672)		(1,401)	(55,094)	

Allocation of Expenses

Florida Public Service Commission

Zephyr Shores
Docket No. 060368-WS
 Schedule Year Ended: 12/31/2007
 Historical [] Projected [X]

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

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

(1) Line No.	(2) Acct. No.	(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
			Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	603 / 703	Salaries - Officers	1.32%	1.22%		2.54%	ERCs	9,558	8,804		18,363	722,365
2	604 / 704	Pensions & Benefits	1.32%	1.22%		2.54%	ERCs	789	727		1,517	59,655
3	615 / 715	Purchased Power	1.32%	1.22%		2.54%	ERCs	332	306		639	25,113
4	618 / 718	Chemicals	1.33%	1.23%		2.56%	ERCs	6	6		12	486
5	620 / 720	Materials & Supplies	1.32%	1.22%		2.54%	ERCs	412	379		791	31,100
6	631 / 731	Contractual Services - Engineering	1.32%	1.22%		2.54%	ERCs	8	8		16	616
7	632 / 732	Contractual Services - Acctg	1.32%	1.22%		2.54%	ERCs	222	204		426	16,747
8	633 / 733	Contractual Services - Legal	1.32%	1.22%		2.54%	ERCs	31	29		60	2,350
9	634 / 734	Contractual Services - Mgmt.	1.32%	1.22%		2.54%	ERCs	659	607		1,267	49,828
10	636 / 736	Contractual Services - Other	1.32%	1.22%		2.54%	ERCs	2,679	2,467		5,146	202,442
11	641 / 741	Rental of Building/Real Prop.	1.32%	1.22%		2.54%	ERCs	1,341	1,235		2,575	101,309
12	650 / 750	Transportation Expenses	1.32%	1.22%		2.54%	ERCs	934	861		1,795	70,620
13	656 / 756	Insurance - Vehicle	1.32%	1.22%		2.54%	ERCs	144	132		276	10,852
14	657 / 757	Insurance - General Liability	1.32%	1.22%		2.54%	ERCs	271	250		521	20,508
15	658 / 758	Insurance - Work. Comp.	1.32%	1.22%		2.54%	ERCs	(491)	(452)		(943)	(37,085)
16	659 / 759	Insurance - Other	1.32%	1.22%		2.54%	ERCs	198	183		381	15,001
17	675 / 775	Miscellaneous Expense	1.32%	1.22%		2.54%	ERCs	4,664	4,296		8,960	352,479
18	670 / 770	Bad Debt Expense	1.32%	1.22%		2.54%	ERCs	(881)	(811)		(1,692)	(66,547)

4. Excel spreadsheet "Attach. Acct. Def No. 33 part 1.xls" as referenced in AUF's Notice of Filing Responses to Accounting Deficiency No. 33, filed on February 6, 2007.

2005 BREAK DOWN OF O&M EXPENSE

	Total	SOURCES		
		Corp Charges (Interstate)	Florida Shared Cost (Intrastate)	Direct Charges
Total OM LABOR	2,462,422.07	68,898.60	915,452.38	1,478,071.09
Total OM EMP BENEFITS	489,484.94	59,976.96	75,600.67	353,907.31
Total OM PURCH WATER	1,852,451.33	-	-	1,852,451.33
Total OM PURCH WW TRMT	321,004.22	-	-	321,004.22
Total OM SLUDGE	646,652.61	-	-	646,652.61
Total OM PURCH POWER	849,632.65	-	31,826.11	817,806.54
Total OM CHEMICALS	664,462.96	-	615.99	663,846.97
Total OM SUPPLIES	151,165.81	-	39,412.45	111,753.36
Total OM OS ENGINEER	24,130.99	-	781.26	23,349.73
Total OM OS ACCOUNTING	288,829.80	72,486.82	21,224.06	195,118.92
Total OM OS LEGAL	14,267.00	8,202.22	2,977.54	3,087.24
Total OM MGMT FEES	1,047,314.83	1,032,865.76	63,146.37	(48,697.30)
Total OM OS LAB TESTING	319,650.66	-	-	319,650.66
Total OM OS OTHER	1,062,615.69	-	228,194.37	834,421.32
Total OM OS COMP SVS	4,399.33	-	28,359.95	(23,960.62)
Total OM LEASES	218,395.60	-	128,388.40	90,007.20
Total OM TRANSPORTATION	491,783.56	308,685.48	89,496.12	93,601.96
Total OM INSURANCE-Vehicle	156,922.74	27,821.00	13,752.94	115,348.80
Total OM INSURANCE-Gen Liab		52,575.60	25,990.18	(78,565.78)
Total OM INSURANCE-WC		39,510.00	(46,997.98)	7,487.98
Total OM INSURANCE-Other		38,456.95	19,010.67	(57,467.62)
Total OM OTHER	570,684.02		457,347.00	113,337.02
Total OM BAD DEBT	28,127.85	-	(84,334.49)	112,462.34
Total NON-OPER EXP	308,967.93	-	(10,650.44)	319,618.37
Total Operations & Maint	11,973,366.59	1,709,479.39	1,999,593.55	8,264,293.65

2005 Corporate Charges
Spread to All Accounting Units each month

SERVICES & SUNDRY EXPENSE														
Type	A/C#	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Corporate Services	634/734-800 *	54,155.71	42,712.39	50,473.28	47,694.60	62,957.88	44,709.92	64,494.67	38,047.90	47,745.73	53,987.15	52,277.43	54,503.09	613,759.75
Corporate Sundry	634/734-800 *	11,277.96	14,560.44	33,372.83	26,524.46	29,757.83	42,273.47	19,033.99	60,062.43	19,913.51	40,016.10	68,140.40	54,172.59	419,106.01
Total Services & Sundry Expense		65,433.67	57,272.83	83,846.11	74,219.06	92,715.71	86,983.39	83,528.66	98,110.33	67,659.24	94,003.25	120,417.83	108,675.68	1,032,865.76
OTHER CHARGES														
Audit-Regular	632/732-800	1,919.33	1,919.33	1,919.33	1,919.33	1,919.33	5,146.42	5,146.42	5,146.42	5,146.42	5,146.42	5,146.42	5,146.42	45,621.59
Audit-404	632/732-800	3,898.08	3,898.08	3,898.08	3,898.08	3,898.08	1,019.33	1,019.33	1,019.33	1,019.33	1,019.33	1,019.33	1,019.33	26,625.71
Audit-Benefit plans	632/732-800	39.92	39.92	39.92	39.92	39.92	39.92	39.92	39.92	39.92	39.92	39.92	39.92	239.52
Misc. Compensation	603/703-820	5,741.55	5,741.55	5,741.55	5,741.55	5,741.55	5,741.55	5,741.55	5,741.55	5,741.55	5,741.55	5,741.55	5,741.55	68,898.60
Insurance-GL	657/757-800	4,381.33	4,381.33	4,381.33	4,381.33	4,381.33	4,381.27	4,381.33	4,381.33	4,381.18	4,381.18	4,381.18	4,381.18	52,575.60
Insurance-Auto	656/756-800	2,318.42	2,318.42	2,318.42	2,318.42	2,318.42	2,318.38	2,318.42	2,318.42	2,318.42	2,318.42	2,318.42	2,318.42	27,821.00
Insurance-Other	659/759-800	3,204.75	3,204.75	3,204.75	3,204.75	3,204.75	3,204.70	3,204.75	3,204.75	3,204.75	3,204.75	3,204.75	3,204.75	38,456.95
Insurance-WC	658/758-800	3,292.50	3,292.50	3,292.50	3,292.50	3,292.50	3,292.50	3,292.50	3,292.50	3,292.50	3,292.50	3,292.50	3,292.50	39,510.00
Outside Legal	633/733-800	8,202.22												8,202.22
GE Fleet Vehicle Chg	650/750-800	32,116.54	27,300.62	34,951.48	31,190.10	36,942.80	32,647.28	42,375.24	35,580.71	35,580.71	4,998.08	4,998.08	4,998.08	308,685.48
Other Compensation	604/704-837	4,998.08	4,998.08	4,998.08	4,998.08	4,998.08	4,998.08	4,998.08	4,998.08	4,998.08	4,998.08	4,998.08	4,998.08	59,976.96
Total Other Charges		70,112.72	57,094.58	64,745.44	60,984.06	66,736.76	62,789.43	72,477.62	65,683.09	65,682.94	30,102.23	30,102.23	30,102.53	676,613.63
Total Serv & Sundry & Other Expense		135,546.39	114,367.41	148,591.55	135,203.12	159,452.47	149,772.82	156,006.28	163,793.42	133,342.18	124,105.48	150,520.06	138,778.21	1,709,479.39
Invoices from Corporate (Bryn Mawr)		135,546.40	114,367.42	148,591.55	135,203.13	159,452.48	149,772.82	156,006.28	163,793.42	133,342.18	124,105.48	150,520.06	138,778.21	1,709,479.43
		135,546.40	114,367.42	148,591.55	135,203.13	159,452.48	149,772.82	156,006.28	163,793.42	133,342.18	124,105.48	150,520.06	138,778.21	1,709,479.43

* January was the only month coded to 9001 and allocated to the systems. All other months were coded to the systems directly.

AP DIRECT EXPENSE FROM CORP														
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
AP Direct from Corp	604845	-	-	-	-	-	-	-	-	-	-	88.13	94.00	182.13
AP Direct from Corp	604856	-	764.48	-	-	3,846.64	507.63	-	1,366.36	-	-	-	-	6,485.11
AP Direct from Corp	636800	-	-	-	335.73	923.83	1,328.88	299.42	244.51	-	-	109.98	350.11	3,592.46
AP Direct from Corp	636800	248.99	251.56	100.43	7,397.23	-	14.30	14.30	28.39	467.14	16.76	86.13	81.87	8,707.10
AP Direct from Corp	636800	-	1,858.95	779.10	18.80	4,063.11	326.89	10,081.10	13,009.89	-	1,057.22	-	127.84	31,322.90
AP Direct from Corp	636800	146.24	-	299.50	149.75	149.75	149.75	-	299.50	149.75	149.75	149.75	157.24	1,800.98
AP Direct from Corp	675808	92.02	436.33	348.52	260.85	194.06	200.74	273.81	218.93	271.02	221.47	270.99	272.47	3,061.21
AP Direct from Corp	675810	198.56	1,157.13	2,017.44	884.30	944.39	809.16	900.18	815.53	927.98	708.47	684.76	914.68	10,962.58
AP Direct from Corp	675811	-	160.41	163.83	65.61	46.45	-	45.00	13.29	-	26.16	33.84	118.23	672.82
AP Direct from Corp	675819	-	5.29	104.40	32.68	35.54	52.69	1.23	42.13	-	42.13	23.38	12.09	334.54
AP Direct from Corp	675824	-	-	3.70	26.52	-	-	-	141.00	-	49.83	46.77	247.53	515.35
AP Direct from Corp	675831	3.90	21.69	12.30	29.95	35.94	13.53	20.68	16.53	28.00	-	16.65	28.51	227.68
Total AP Direct Expense		689.71	4,655.84	3,829.22	9,201.42	10,239.71	3,403.57	11,635.72	16,179.04	1,886.02	2,229.66	1,510.38	2,404.57	67,864.86
Capital-AP Direct	105030	14,544.37	5,903.68	19,370.21	52,412.84	26,392.22	35,189.63	19,961.64	15,389.77	35,653.02	52,728.87	73,595.40	101,239.86	452,381.51
Liability Pymt-AP Direct	241014	2,910.74	2,101.18	1,376.55	10,839.40	1,904.70	-	3,505.72	5,173.84	2,220.34	(81.47)	432.62	-	30,383.42
Total AP Direct from Corporate		18,144.82	12,660.70	24,575.98	72,958.31	38,536.63	38,593.20	35,103.07	36,742.45	39,759.38	54,877.06	75,538.40	103,644.43	550,629.78
AP Direct Invoice from Corporate (Bryn Mawr)		18,144.82	12,660.70	24,575.98	72,958.31	38,031.98	38,593.20	35,103.07	36,742.45	39,759.38	54,877.06	75,538.40	103,644.43	550,629.78
		18,144.82	12,660.70	24,575.98	72,958.31	38,031.98	38,593.20	35,103.07	36,742.45	39,759.38	54,877.06	75,538.40	103,644.43	550,629.78

**ALLOCATION OF SHARED COSTS
2005**

	All FL 9001	North 6957	Central 6958	South 6960	Total
O&M Expense					
Labor	548,182.55	76,925.06	147,479.65	142,865.12	915,452.38
Benefits	(848.25)	15,278.68	33,768.37	27,401.87	75,600.67
Purchased Power	9,459.78	1,372.79	20,993.54		31,826.11
Chemicals	25.88	590.11			615.99
Supplies	20,320.58	6,976.13	10,330.09	1,785.65	39,412.45
OS_Engineer	781.26				781.26
OS_Acoautnings	21,224.06				21,224.06
OS_Legal	22,882.79		(19,905.25)		2,977.54
OS-Mgmt Fees	63,146.37				63,146.37
OS_Other	117,366.02	25,214.62	49,111.18	36,502.55	228,194.37
OS_Comp Service	28,236.67	116.53		6.75	28,359.95
Leases	102,699.55	23,481.35	2,207.50		128,388.40
Transposrtation	90,762.02	2,342.38	(4,663.57)	1,055.29	89,496.12
Insurance-Vehicle	13,752.94				13,752.94
Insurance-Gen Liab	25,990.18				25,990.18
Insurance-WC	(46,997.98)				(46,997.98)
Insurance-Other	19,010.67				19,010.67
Miscellaneous	372,368.39	45,595.14	34,108.84	5,274.63	457,347.00
Bad Debt	(56,007.81)		(28,326.68)		(84,334.49)
Non-Util	5,371.67	62.00	(16,084.11)		(10,650.44)
Total Allocated	1,357,727.34	197,954.79	229,019.56	214,891.86	1,999,593.55
Allocated (675-863)	1,355,364.64	197,945.79	229,019.56	214,891.86	1,997,221.85
Unallocated	2,362.70				2,362.70

5. Excel spreadsheet "Acct Def No 33 part 2.xls" as referenced in AUF's Notice of Filing Responses to Accounting Deficiency No. 33, filed on February 6, 2007.

Final 2005 Corporate Charges Budget

		Florida
1 Corporate Services (Bill from Aqua)	CO - 634800	54,155.71
1 Corporate Sundry (Bill from Aqua)	CO - 634800	11,277.96
2 Audit - Regular	CO-632800	1,919.33
2 Audit - 404	CO-632800	3,898.08
2 Audit - Benefit plans	CO-632800	39.92
3 Misc. Compensation	CO-603820	5,741.55
4 Insurance GL	CO-657800	4,381.33
4 Insurance Auto	CO-656800	2,318.42
4 Insurance Other	CO-659800	3,204.75
4 Insurance WC	CO-658800	3,292.50
5 Outside legal	CO-633800	8,202.22
6 GE Fleet Vehicle Chg (Bill from Fleet)	CO-650800	32,116.54
7 Other Compensation	CO-604837	4,998.08
		135,546.40

Final 2005 Corporate Charges Budget

		Florida
1	Corporate Services (Bill from Aqua)	CO - 634800 42,712.39
1	Corporate Sundry (Bill from Aqua)	CO - 634800 14,560.44
2	Audit - Regular	CO-632800 1,919.33
2	Audit - 404	CO-632800 3,898.08
2	Audit - Benefit plans	CO-632800 39.92
3	Misc. Compensation	CO-603820 5,741.55
4	Insurance GL	CO-657800 4,381.33
4	Insurance Auto	CO-656800 2,318.42
4	Insurance Other	CO-659800 3,204.75
4	Insurance WC	CO-658800 3,292.50
5	Outside legal	CO-633800 -
6	GE Fleet Vehicle Chg (Bill from Fleet)	CO-650800 27,300.62
7	Other Comp.	CO-604837 4,998.08
		114,367.42

Final 2005 Corporate Charges Budget

		Florida
1 Corporate Services (Bill from Aqua)	CO - 634800	50,473.28
1 Corporate Sundry (Bill from Aqua)	CO - 634800	33,372.83
2 Audit - Regular	CO-632800	1,919.33
2 Audit - 404	CO-632800	3,898.08
2 Audit - Benefit plans	CO-632800	39.92
3 Misc. Compensation	CO-603820	5,741.55
4 Insurance GL	CO-657800	4,381.33
4 Insurance Auto	CO-656800	2,318.42
4 Insurance Other	CO-659800	3,204.75
4 Insurance WC	CO-658800	3,292.50
5 Outside legal	CO-633800	-
6 GE Fleet Vehicle Chg (Bill from Fleet)	CO-650800	34,951.48
7 Other Comp.	CO-604837	4,998.08
		148,591.55

Final 2005 Corporate Charges Budget

		Florida
1 Corporate Services (Bill from Aqua)	CO - 634800	47,694.60
1 Corporate Sundry (Bill from Aqua)	CO - 634800	26,524.46
2 Audit - Regular	CO-632800	1,919.33
2 Audit - 404	CO-632800	3,898.08
2 Audit - Benefit plans	CO-632800	39.92
3 Misc. Compensation	CO-603820	5,741.55
4 Insurance GL	CO-657800	4,381.33
4 Insurance Auto	CO-656800	2,318.42
4 Insurance Other	CO-659800	3,204.75
4 Insurance WC	CO-658800	3,292.50
5 Outside legal	CO-633800	-
6 GE Fleet Vehicle Chg (Bill from Fleet)	CO-650800	31,190.10
7 Other Comp.	CO-604837	4,998.08
		135,203.13

Final 2005 Corporate Charges Budget

		Florida
1 Corporate Services (Bill from Aqua)	CO - 634800	62,957.88
1 Corporate Sundry (Bill from Aqua)	CO - 634800	29,757.83
2 Audit - Regular	CO-632800	1,919.33
2 Audit - 404	CO-632800	3,898.08
2 Audit - Benefit plans	CO-632800	39.92
3 Misc. Compensation	CO-603820	5,741.55
4 Insurance GL	CO-657800	4,381.33
4 Insurance Auto	CO-656800	2,318.42
4 Insurance Other	CO-659800	3,204.75
4 Insurance WC	CO-658800	3,292.50
5 Outside legal	CO-633800	-
6 GE Fleet Vehicle Chg (Bill from Fleet)	CO-650800	36,942.80
7 Other Comp.	CO-604837	4,998.08
		159,452.48

Final 2005 Corporate Charges Budget

		Florida
1 Corporate Services (Bill from Aqua)	CO - 634800	44,709.92
1 Corporate Sundry (Bill from Aqua)	CO - 634800	42,273.47
2 Audit - Regular	CO-632800	5,146.42
2 Audit - 404	CO-632800	1,019.33
2 Audit - Benefit plans	CO-632800	39.92
3 Misc. Compensation	CO-603820	5,741.55
4 Insurance GL	CO-657800	4,381.27
4 Insurance Auto	CO-656800	2,318.38
4 Insurance Other	CO-659800	3,204.70
4 Insurance WC	CO-658800	3,292.50
5 Outside legal	CO-633800	-
6 GE Fleet Vehicle Chg (Bill from Fleet)	CO-650800	32,647.28
7 Other Comp.	CO-604837	4,998.08
		149,772.82

Final 2005 Corporate Charges Budget

		Florida
1 Corporate Services (Bill from Aqua)	CO - 634800	64,494.67
1 Corporate Sundry (Bill from Aqua)	CO - 634800	19,033.99
2 Audit - Regular	CO-632800	5,146.42
2 Audit - 404	CO-632800	1,019.33
2 Audit - Benefit plans	CO-632800	-
3 Misc. Compensation	CO-603820	5,741.55
4 Insurance GL	CO-657800	4,381.33
4 Insurance Auto	CO-656800	2,318.42
4 Insurance Other	CO-659800	3,204.75
4 Insurance WC	CO-658800	3,292.50
5 Outside legal	CO-633800	-
6 GE Fleet Vehicle Chg (Bill from Fleet)	CO-650800	42,375.24
7 Other Comp.	CO-604837	4,998.08
		156,006.28

Final 2005 Corporate Charges Budget

		Florida
1 Corporate Services (Bill from Aqua)	CO - 634800	38,047.90
1 Corporate Sundry (Bill from Aqua)	CO - 634800	60,062.43
2 Audit - Regular	CO-632800	5,146.42
2 Audit - 404	CO-632800	1,019.33
2 Audit - Benefit plans	CO-632800	-
3 Misc. Compensation	CO-603820	5,741.55
4 Insurance GL	CO-657800	4,381.33
4 Insurance Auto	CO-656800	2,318.42
4 Insurance Other	CO-659800	3,204.75
4 Insurance WC	CO-658800	3,292.50
5 Outside legal	CO-633800	-
6 GE Fleet Vehicle Chg (Bill from Fleet)	CO-650800	35,580.71
7 Other Comp.	CO-604837	4,998.08
		163,793.42

Final 2005 Corporate Charges Budget

		Florida
1	Corporate Services (Bill from Aqua)	CO - 634800 47,745.73
1	Corporate Sundry (Bill from Aqua)	CO - 634800 19,913.51
2	Audit - Regular	CO-632800 5,146.42
2	Audit - 404	CO-632800 1,019.33
2	Audit - Benefit plans	CO-632800 -
3	Misc. Compensation	CO-603820 5,741.55
4	Insurance GL	CO-657800 4,381.18
4	Insurance Auto	CO-656800 2,318.42
4	Insurance Other	CO-659800 3,204.75
4	Insurance WC	CO-658800 3,292.50
5	Outside legal	CO-633800 -
6	GE Fleet Vehicle Chg (Bill from Fleet)	CO-650800 35,580.71
7	Other Comp.	CO-604837 4,998.08
		133,342.18

Florida Allocation
October-05

Water/ Wastewater	Acct Unit	Customer Count	Allocation	Corporate Service	Corporate Sundry	Audit- Regular	Audit-404	Audit- Benefit	Misc. Com	Insurance GL	Insurance Auto	Insurance Other	Insurance W/C	Other Comp.	Total
				53,987.15	40,016.10	5,146.42	1,019.33		5,741.55	4,381.18	2,318.42	3,204.75	3,292.50	4,998.08	124,105.48
Water	6567	246	0.006652604	359.16	266.21	34.24	6.78		38.20	29.15	15.42	21.32	21.90	33.25	825.62
Water	6568	364	0.009843691	531.43	393.91	50.66	10.03		56.52	43.13	22.82	31.55	32.41	49.20	1,221.66
Water	6438	53	0.001433285	77.38	57.35	7.38	1.46		8.23	6.28	3.32	4.59	4.72	7.16	177.88
Water	6555	107	0.002893612	156.22	115.79	14.89	2.95		16.61	12.68	6.71	9.27	9.53	14.46	359.11
Water	6557	49	0.001325112	71.54	53.03	6.82	1.35		7.61	5.81	3.07	4.25	4.36	6.62	164.45
Water	6559	53	0.001433285	77.38	57.35	7.38	1.46		8.23	6.28	3.32	4.59	4.72	7.16	177.88
Water	6560	47	0.001271026	68.62	50.86	6.54	1.30		7.30	5.57	2.95	4.07	4.18	6.35	157.74
Water	6563	64	0.001730759	93.44	69.26	8.91	1.76		9.94	7.58	4.01	5.55	5.70	8.65	214.80
Water	6440	186	0.005030018	271.56	201.28	25.89	5.13		28.88	22.04	11.66	16.12	16.56	25.14	624.25
Water	6411	127	0.003434475	185.42	137.43	17.68	3.50		19.72	15.05	7.96	11.01	11.31	17.17	426.24
Water	6441	252	0.006814863	367.92	272.70	35.07	6.95		39.13	29.86	15.80	21.84	22.44	34.06	845.76
Water	6467	115	0.003109957	167.90	124.45	16.01	3.17		17.86	13.63	7.21	9.97	10.24	15.54	385.96
Water	6577	1767	0.04778517	2,579.79	1,912.18	245.92	48.71		274.36	209.36	110.79	153.14	157.33	238.83	5,930.40
Water	6444	107	0.002893612	156.22	115.79	14.89	2.95		16.61	12.68	6.71	9.27	9.53	14.46	359.11
Water	6442	31	0.000838336	45.26	33.55	4.31	0.85		4.81	3.67	1.94	2.69	2.76	4.19	104.04
Water	6446	181	0.004894802	264.26	195.87	25.19	4.99		28.10	21.45	11.35	15.69	16.12	24.46	607.47
Water	6447	107	0.002893612	156.22	115.79	14.89	2.95		16.61	12.68	6.71	9.27	9.53	14.46	359.11
Water	6452	51	0.001379198	74.46	55.19	7.10	1.41		7.92	6.04	3.20	4.42	4.54	6.89	171.17
Water	6448	51	0.001379198	74.46	55.19	7.10	1.41		7.92	6.04	3.20	4.42	4.54	6.89	171.17
Water	6450	98	0.002650224	143.08	106.05	13.64	2.70		15.22	11.61	6.14	8.49	8.73	13.25	328.91
Water	6471	504	0.013629726	735.83	545.41	70.14	13.89		78.26	59.71	31.60	43.68	44.88	68.12	1,691.52
Water	6469	270	0.007301639	394.19	292.18	37.58	7.44		41.92	31.99	16.93	23.40	24.04	36.49	906.17
Water	6451	109	0.002947699	159.14	117.96	15.17	3.00		16.92	12.91	6.83	9.45	9.71	14.73	365.83
Water	6453	29	0.00078425	42.34	31.38	4.04	0.80		4.50	3.44	1.82	2.51	2.58	3.92	97.33
Wastewater	6389	356	0.009627346	519.75	385.25	49.55	9.81		55.28	42.18	22.32	30.85	31.70	48.12	1,194.81
Wastewater	6439	18	0.000486776	26.28	19.48	2.51	0.50		2.79	2.13	1.13	1.56	1.60	2.43	60.41
Wastewater	6412	112	0.003028828	163.52	121.20	15.59	3.09		17.39	13.27	7.02	9.71	9.97	15.14	375.89
Wastewater	6468	137	0.003704906	200.02	148.26	19.07	3.78		21.27	16.23	8.59	11.87	12.20	18.52	459.80
Wastewater	6445	107	0.002893612	156.22	115.79	14.89	2.95		16.61	12.68	6.71	9.27	9.53	14.46	359.11
Wastewater	6443	31	0.000838336	45.26	33.55	4.31	0.85		4.81	3.67	1.94	2.69	2.76	4.19	104.04
Wastewater	6449	51	0.001379198	74.46	55.19	7.10	1.41		7.92	6.04	3.20	4.42	4.54	6.89	171.17
Wastewater	6472	178	0.004813673	259.88	192.62	24.77	4.91		27.64	21.09	11.16	15.43	15.85	24.06	597.40
Water	6405	210	0.005679052	306.60	227.25	29.23	5.79		32.61	24.88	13.17	18.20	18.70	28.38	704.80
Water	6456	1297	0.035074909	1,893.59	1,403.56	180.51	35.75		201.38	153.67	81.32	112.41	115.48	175.31	4,352.99
Water	6556	110	0.002974742	160.60	119.04	15.31	3.03		17.08	13.03	6.90	9.53	9.79	14.87	369.18
Water	6561	44	0.001189897	64.24	47.62	6.12	1.21		6.83	5.21	2.76	3.81	3.92	5.95	147.67
Water	6562	95	0.002569095	138.70	102.81	13.22	2.62		14.75	11.26	5.96	8.23	8.46	12.84	318.84
Water	6564	75	0.002028233	109.50	81.16	10.44	2.07		11.65	8.89	4.70	6.50	6.68	10.14	251.71
Water	6406	178	0.004813673	259.88	192.62	24.77	4.91		27.64	21.09	11.16	15.43	15.85	24.06	597.40
Water	6407	125	0.003380388	182.50	135.27	17.40	3.45		19.41	14.81	7.84	10.83	11.13	16.90	419.52
Water	6408	31	0.000838336	45.26	33.55	4.31	0.85		4.81	3.67	1.94	2.69	2.76	4.19	104.04
Water	6433	188	0.005084104	274.48	203.45	26.16	5.18		29.19	22.27	11.79	16.29	16.74	25.41	630.97
Water	6409	111	0.003001785	162.06	120.12	15.45	3.06		17.23	13.15	6.96	9.62	9.88	15.00	372.54
Water	6462	64	0.001730759	93.44	69.26	8.91	1.76		9.94	7.58	4.01	5.55	5.70	8.65	214.80
Water	6410	105	0.002839526	153.30	113.63	14.61	2.89		16.30	12.44	6.58	9.10	9.35	14.19	352.40
Water	6413	247	0.006679647	360.62	267.29	34.38	6.81		38.35	29.26	15.49	21.41	21.99	33.39	828.98
Water	6597	78	0.002109362	113.88	84.41	10.86	2.15		12.11	9.24	4.89	6.76	6.95	10.54	261.78
Water	6595	206	0.00557088	300.76	222.92	28.67	5.68		31.99	24.41	12.92	17.85	18.34	27.84	691.38
Water	6596	218	0.005895397	318.28	235.91	30.34	6.01		33.85	25.83	13.67	18.89	19.41	29.47	731.65

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Water/ Wastewater	Acct Unit	Customer Count	Allocation	Corporate Service	Corporate Sundry	Audit- Regular	Audit-404	Audit- Benefit	Misc. Com	Insurance GL	Insurance Auto	Insurance Other	Insurance W/C	Other Comp.	Total
Water	6574	1571	0.042484721	2,293.63	1,700.07	218.64	43.31		243.93	186.13	98.50	136.15	139.88	212.34	5,272.59
Water	6401	65	0.001757802	94.90	70.34	9.05	1.79		10.09	7.70	4.08	5.63	5.79	8.79	218.15
Water	6434	840	0.02271621	1,226.38	909.01	116.91	23.16		130.43	99.52	52.67	72.80	74.79	113.54	2,819.21
Water	6414	35	0.000946509	51.10	37.88	4.87	0.96		5.43	4.15	2.19	3.03	3.12	4.73	117.47
Water	6402	232	0.006274001	338.72	251.06	32.29	6.40		36.02	27.49	14.55	20.11	20.66	31.36	778.64
Water	6436	177	0.00478663	258.42	191.54	24.63	4.88		27.48	20.97	11.10	15.34	15.76	23.92	594.05
Water	6429	1191	0.03220834	1,738.84	1,288.85	165.76	32.83		184.93	141.11	74.67	103.22	106.05	160.98	3,997.23
Water	6416	62	0.001676673	90.52	67.09	8.63	1.71		9.63	7.35	3.89	5.37	5.52	8.38	208.08
Water	6417	146	0.003948294	213.16	158.00	20.32	4.02		22.67	17.30	9.15	12.65	13.00	19.73	490.00
Water	6418	176	0.004759587	256.96	190.46	24.49	4.85		27.33	20.85	11.03	15.25	15.67	23.79	590.69
Water	6419	90	0.00243388	131.40	97.39	12.53	2.48		13.97	10.66	5.64	7.80	8.01	12.16	302.06
Water	6420	1135	0.030693926	1,657.08	1,228.25	157.96	31.29		176.23	134.48	71.16	98.37	101.06	153.41	3,809.28
Water	6421	124	0.003353345	181.04	134.19	17.26	3.42		19.25	14.69	7.77	10.75	11.04	16.76	416.17
Water	6422	10	0.000270431	14.60	10.82	1.39	0.28		1.55	1.18	0.63	0.87	0.89	1.35	33.56
Water	6437	67	0.001811888	97.82	72.50	9.32	1.85		10.40	7.94	4.20	5.81	5.97	9.06	224.87
Water	6428	270	0.007301639	394.19	292.18	37.58	7.44		41.92	31.99	16.93	23.40	24.04	36.49	906.17
Water	6423	353	0.009546217	515.37	382.00	49.13	9.73		54.81	41.82	22.13	30.59	31.43	47.71	1,184.74
Water	6425	152	0.004110552	221.92	164.49	21.15	4.19		23.60	18.01	9.53	13.17	13.53	20.54	510.14
Water	6571	187	0.005057061	273.02	202.36	26.03	5.15		29.04	22.16	11.72	16.21	16.65	25.28	627.61
Water	6427	442	0.011953053	645.31	478.31	61.52	12.18		68.63	52.37	27.71	38.31	39.36	59.74	1,483.44
Water	6431	598	0.016171778	873.07	647.13	83.23	16.48		92.85	70.85	37.49	51.83	53.25	80.83	2,007.01
Wastewater	6457	560	0.01514414	817.59	606.01	77.94	15.44		86.95	66.35	35.11	48.53	49.86	75.69	1,879.47
Wastewater	6386	95	0.002569095	138.70	102.81	13.22	2.62		14.75	11.26	5.96	8.23	8.46	12.84	318.84
Wastewater	6388	70	0.001893017	102.20	75.75	9.74	1.93		10.87	8.29	4.39	6.07	6.23	9.46	234.93
Wastewater	6461	68	0.001838931	99.28	73.59	9.46	1.87		10.56	8.06	4.26	5.89	6.05	9.19	228.22
Wastewater	6395	198	0.005354535	289.08	214.27	27.56	5.46		30.74	23.46	12.41	17.16	17.63	26.76	664.53
Wastewater	6396	217	0.005868354	316.82	234.83	30.20	5.98		33.69	25.71	13.61	18.81	19.32	29.33	728.29
Wastewater	6391	1560	0.042187246	2,277.57	1,688.17	217.11	43.00		242.22	184.83	97.81	135.20	138.90	210.86	5,235.67
Wastewater	6435	319	0.008626751	465.73	345.21	44.40	8.79		49.53	37.80	20.00	27.65	28.40	43.12	1,070.63
Wastewater	6415	33	0.000892423	48.18	35.71	4.59	0.91		5.12	3.91	2.07	2.86	2.94	4.46	110.75
Wastewater	6430	1034	0.027962572	1,509.62	1,118.95	143.91	28.50		160.55	122.51	64.83	89.61	92.07	139.76	3,470.31
Wastewater	6424	347	0.009383958	506.61	375.51	48.29	9.57		53.88	41.11	21.76	30.07	30.90	46.90	1,164.60
Wastewater	6426	95	0.002569095	138.70	102.81	13.22	2.62		14.75	11.26	5.96	8.23	8.46	12.84	318.84
Wastewater	6390	35	0.000946509	51.10	37.88	4.87	0.96		5.43	4.15	2.19	3.03	3.12	4.73	117.47
Wastewater	6432	594	0.016063605	867.23	642.80	82.67	16.37		92.23	70.38	37.24	51.48	52.89	80.29	1,993.58
Water	6558	468	0.012656174	683.27	506.45	65.13	12.90		72.67	55.45	29.34	40.56	41.67	63.26	1,570.70
Water	6589	562	0.015198226	820.51	608.17	78.22	15.49		87.26	66.59	35.24	48.71	50.04	75.96	1,886.18
Water	6582	548	0.014819622	800.07	593.02	76.27	15.11		85.09	64.93	34.36	47.49	48.79	74.07	1,839.20
Water	6403	290	0.007842501	423.39	313.83	40.36	7.99		45.03	34.36	18.18	25.13	25.82	39.20	973.30
Water	6600	98	0.002650224	143.08	106.05	13.64	2.70		15.22	11.61	6.14	8.49	8.73	13.25	328.91
Water	6964	4640	0.125480015	6,774.31	5,021.22	645.77	127.91		720.45	549.75	290.92	402.13	413.14	627.16	15,572.76
Water	6933	67	0.001811888	97.82	72.50	9.32	1.85		10.40	7.94	4.20	5.81	5.97	9.06	224.87
Wastewater	6392	258	0.006977122	376.67	279.20	35.91	7.11		40.06	30.57	16.18	22.36	22.97	34.87	865.90
Wastewater	6404	281	0.007599113	410.25	304.09	39.11	7.75		43.63	33.29	17.62	24.35	25.02	37.98	943.09
Wastewater	6397	96	0.002596138	140.16	103.89	13.36	2.65		14.91	11.37	6.02	8.32	8.55	12.98	322.19
Wastewater	6965	7118	0.192492834	10,392.14	7,702.81	990.65	196.21		1,105.21	843.35	446.28	616.89	633.78	962.09	23,889.42
Wastewater	6631	64	0.001730759	93.44	69.26	8.91	1.76		9.94	7.58	4.01	5.55	5.70	8.65	214.80
		36,978	1	53,987.15	40,016.10	5,146.42	1,019.33		5,741.55	4,381.18	2,318.42	3,204.75	3,292.50	4,998.08	124,105.48

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Water/ Wastewater	Acct Unit	Customer Count	Allocation	Corporate Service	Corporate Sundry	Audit- Regular	Audit-404	Audit- Benefit	Misc. Comp	Insurance GL	Insurance Auto	Insurance Other	Insurance W/C	Other Comp.	Total
				52,277.43	68,140.40	5,146.42	1,019.33		5,741.55	4,381.18	2,318.42	3,204.75	3,292.50	4,998.08	150,520.06
Water	6567	246	0.006652604	347.78	453.31	34.24	6.78		38.20	29.15	15.42	21.32	21.90	33.25	1,001.35
Water	6568	364	0.009843691	514.60	670.75	50.66	10.03		56.52	43.13	22.82	31.55	32.41	49.20	1,481.67
Water	6438	53	0.001433285	74.93	97.66	7.38	1.46		8.23	6.28	3.32	4.59	4.72	7.16	215.74
Water	6555	107	0.002893612	151.27	197.17	14.89	2.95		16.61	12.68	6.71	9.27	9.53	14.46	435.55
Water	6557	49	0.001325112	69.27	90.29	6.82	1.35		7.61	5.81	3.07	4.25	4.36	6.62	199.46
Water	6559	53	0.001433285	74.93	97.66	7.38	1.46		8.23	6.28	3.32	4.59	4.72	7.16	215.74
Water	6560	47	0.001271026	66.45	86.61	6.54	1.30		7.30	5.57	2.95	4.07	4.18	6.35	191.31
Water	6563	64	0.001730759	90.48	117.93	8.91	1.76		9.94	7.58	4.01	5.55	5.70	8.65	260.51
Water	6440	186	0.005030018	262.96	342.75	25.89	5.13		28.88	22.04	11.66	16.12	16.56	25.14	757.12
Water	6411	127	0.003434475	179.55	234.03	17.68	3.50		19.72	15.05	7.96	11.01	11.31	17.17	516.96
Water	6441	252	0.006814863	356.26	464.37	35.07	6.95		39.13	29.86	15.80	21.84	22.44	34.06	1,025.77
Water	6467	115	0.003109957	162.58	211.91	16.01	3.17		17.86	13.63	7.21	9.97	10.24	15.54	468.11
Water	6577	1767	0.04778517	2,498.09	3,256.10	245.92	48.71		274.36	209.36	110.79	153.14	157.33	238.83	7,192.63
Water	6444	107	0.002893612	151.27	197.17	14.89	2.95		16.61	12.68	6.71	9.27	9.53	14.46	435.55
Water	6442	31	0.000838336	43.83	57.12	4.31	0.85		4.81	3.67	1.94	2.69	2.76	4.19	126.19
Water	6446	181	0.004894802	255.89	333.53	25.19	4.99		28.10	21.45	11.35	15.69	16.12	24.46	736.77
Water	6447	107	0.002893612	151.27	197.17	14.89	2.95		16.61	12.68	6.71	9.27	9.53	14.46	435.55
Water	6452	51	0.001379198	72.10	93.98	7.10	1.41		7.92	6.04	3.20	4.42	4.54	6.89	207.60
Water	6448	51	0.001379198	72.10	93.98	7.10	1.41		7.92	6.04	3.20	4.42	4.54	6.89	207.60
Water	6450	98	0.002650224	138.55	180.59	13.64	2.70		15.22	11.61	6.14	8.49	8.73	13.25	398.91
Water	6471	504	0.013629726	712.53	928.73	70.14	13.89		78.26	59.71	31.60	43.68	44.88	68.12	2,051.55
Water	6469	270	0.007301639	381.71	497.54	37.58	7.44		41.92	31.99	16.93	23.40	24.04	36.49	1,099.04
Water	6451	109	0.002947699	154.10	200.86	15.17	3.00		16.92	12.91	6.83	9.45	9.71	14.73	443.69
Water	6453	29	0.00078425	41.00	53.44	4.04	0.80		4.50	3.44	1.82	2.51	2.58	3.92	118.05
Wastewater	6389	356	0.009627346	503.29	656.01	49.55	9.81		55.28	42.18	22.32	30.85	31.70	48.12	1,449.11
Wastewater	6439	18	0.000486776	25.45	33.17	2.51	0.50		2.79	2.13	1.13	1.56	1.60	2.43	73.27
Wastewater	6412	112	0.003028828	158.34	206.39	15.59	3.09		17.39	13.27	7.02	9.71	9.97	15.14	455.90
Wastewater	6468	137	0.003704906	193.68	252.45	19.07	3.78		21.27	16.23	8.59	11.87	12.20	18.52	557.66
Wastewater	6445	107	0.002893612	151.27	197.17	14.89	2.95		16.61	12.68	6.71	9.27	9.53	14.46	435.55
Wastewater	6443	31	0.000838336	43.83	57.12	4.31	0.85		4.81	3.67	1.94	2.69	2.76	4.19	126.19
Wastewater	6449	51	0.001379198	72.10	93.98	7.10	1.41		7.92	6.04	3.20	4.42	4.54	6.89	207.60
Wastewater	6472	178	0.004813673	251.65	328.01	24.77	4.91		27.64	21.09	11.16	15.43	15.85	24.06	724.55
Water	6405	210	0.005679052	296.89	386.97	29.23	5.79		32.61	24.88	13.17	18.20	18.70	28.38	854.81
Water	6456	1297	0.035074909	1,833.63	2,390.02	180.51	35.75		201.38	153.67	81.32	112.41	115.48	175.31	5,279.48
Water	6556	110	0.002974742	155.51	202.70	15.31	3.03		17.08	13.03	6.90	9.53	9.79	14.87	447.76
Water	6561	44	0.001189897	62.20	81.08	6.12	1.21		6.83	5.21	2.76	3.81	3.92	5.95	179.10
Water	6562	95	0.002569095	134.31	175.06	13.22	2.62		14.75	11.26	5.96	8.23	8.46	12.84	386.70
Water	6564	75	0.002028233	106.03	138.20	10.44	2.07		11.65	8.89	4.70	6.50	6.68	10.14	305.29
Water	6406	178	0.004813673	251.65	328.01	24.77	4.91		27.64	21.09	11.16	15.43	15.85	24.06	724.55
Water	6407	125	0.003380388	176.72	230.34	17.40	3.45		19.41	14.81	7.84	10.83	11.13	16.90	508.82
Water	6408	31	0.000838336	43.83	57.12	4.31	0.85		4.81	3.67	1.94	2.69	2.76	4.19	126.19
Water	6433	188	0.005084104	265.78	346.43	26.16	5.18		29.19	22.27	11.79	16.29	16.74	25.41	765.26
Water	6409	111	0.003001785	156.93	204.54	15.45	3.06		17.23	13.15	6.96	9.62	9.88	15.00	451.83
Water	6462	64	0.001730759	90.48	117.93	8.91	1.76		9.94	7.58	4.01	5.55	5.70	8.65	260.51
Water	6410	105	0.002839526	148.44	193.49	14.61	2.89		16.30	12.44	6.58	9.10	9.35	14.19	427.41
Water	6413	247	0.006679647	349.19	455.15	34.38	6.81		38.35	29.26	15.49	21.41	21.99	33.39	1,005.42
Water	6597	78	0.002109362	110.27	143.73	10.86	2.15		12.11	9.24	4.89	6.76	6.95	10.54	317.50
Water	6595	206	0.00557088	291.23	379.60	28.67	5.68		31.99	24.41	12.92	17.85	18.34	27.84	838.53
Water	6596	218	0.005895397	308.20	401.71	30.34	6.01		33.85	25.83	13.67	18.89	19.41	29.47	887.38
Water	6574	1571	0.042484721	2,220.99	2,894.93	218.64	43.31		243.93	186.13	98.50	136.15	139.88	212.34	6,394.80
Water	6401	65	0.001757802	91.89	119.78	9.05	1.79		10.09	7.70	4.08	5.63	5.79	8.79	264.58
Water	6434	840	0.02271621	1,187.55	1,547.89	116.91	23.16		130.43	99.52	52.67	72.80	74.79	113.54	3,419.25
Water	6414	35	0.000946509	49.48	64.50	4.87	0.96		5.43	4.15	2.19	3.03	3.12	4.73	142.47
Water	6402	232	0.006274001	327.99	427.51	32.29	6.40		36.02	27.49	14.55	20.11	20.66	31.36	944.36
Water	6436	177	0.00478663	250.23	326.16	24.63	4.88		27.48	20.97	11.10	15.34	15.76	23.92	720.48
Water	6429	1191	0.03220834	1,683.77	2,194.69	165.76	32.83		184.93	141.11	74.67	103.22	106.05	160.98	4,848.00
Water	6416	62	0.001676673	87.65	114.25	8.63	1.71		9.63	7.35	3.89	5.37	5.52	8.38	252.37

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Water/ Wastewater	Acct Unit	Customer Count	Allocation	Corporate Service	Corporate Sundry	Audit- Regular	Audit-404	Audit- Benefit	Misc. Comps	Insurance GL	Insurance Auto	Insurance Other	Insurance W/C	Other Comp.	Total
				52,277.43	68,140.40	5,146.42	1,019.33		5,741.55	4,381.18	2,318.42	3,204.75	3,292.50	4,998.08	150,520.06
Water	6417	146	0.003948294	206.41	269.04	20.32	4.02		22.67	17.30	9.15	12.65	13.00	19.73	594.30
Water	6418	176	0.004759587	248.82	324.32	24.49	4.85		27.33	20.85	11.03	15.25	15.67	23.79	716.41
Water	6419	90	0.00243388	127.24	165.85	12.53	2.48		13.97	10.66	5.64	7.80	8.01	12.16	366.35
Water	6420	1135	0.030693926	1,604.60	2,091.50	157.96	31.29		176.23	134.48	71.16	98.37	101.06	153.41	4,620.05
Water	6421	124	0.003353345	175.30	228.50	17.26	3.42		19.25	14.69	7.77	10.75	11.04	16.76	504.75
Water	6422	10	0.000270431	14.14	18.43	1.39	0.28		1.55	1.18	0.63	0.87	0.89	1.35	40.71
Water	6437	67	0.001811888	94.72	123.46	9.32	1.85		10.40	7.94	4.20	5.81	5.97	9.06	272.73
Water	6428	270	0.007301639	381.71	497.54	37.58	7.44		41.92	31.99	16.93	23.40	24.04	36.49	1,099.04
Water	6423	353	0.009546217	499.05	650.48	49.13	9.73		54.81	41.82	22.13	30.59	31.43	47.71	1,436.90
Water	6425	152	0.004110552	214.89	280.09	21.15	4.19		23.60	18.01	9.53	13.17	13.53	20.54	618.72
Water	6571	187	0.005057061	264.37	344.59	26.03	5.15		29.04	22.16	11.72	16.21	16.65	25.28	761.19
Water	6427	442	0.011953053	624.87	814.49	61.52	12.18		68.63	52.37	27.71	38.31	39.36	59.74	1,799.17
Water	6431	598	0.016171778	845.42	1,101.95	83.23	16.48		92.85	70.85	37.49	51.83	53.25	80.83	2,434.18
Wastewater	6457	560	0.01514414	791.70	1,031.93	77.94	15.44		86.95	66.35	35.11	48.53	49.86	75.69	2,279.50
Wastewater	6386	95	0.002569095	134.31	175.06	13.22	2.62		14.75	11.26	5.96	8.23	8.46	12.84	386.70
Wastewater	6388	70	0.001893017	98.96	128.99	9.74	1.93		10.87	8.29	4.39	6.07	6.23	9.46	284.94
Wastewater	6461	68	0.001838931	96.13	125.31	9.46	1.87		10.56	8.06	4.26	5.89	6.05	9.19	276.80
Wastewater	6395	198	0.005354535	279.92	364.86	27.56	5.46		30.74	23.46	12.41	17.16	17.63	26.76	805.96
Wastewater	6396	217	0.005868354	306.78	399.87	30.20	5.98		33.69	25.71	13.61	18.81	19.32	29.33	883.31
Wastewater	6391	1560	0.042187246	2,205.44	2,874.66	217.11	43.00		242.22	184.83	97.81	135.20	138.90	210.86	6,350.03
Wastewater	6435	319	0.008626751	450.98	587.83	44.40	8.79		49.53	37.80	20.00	27.65	28.40	43.12	1,298.50
Wastewater	6415	33	0.000892423	46.65	60.81	4.59	0.91		5.12	3.91	2.07	2.86	2.94	4.46	134.33
Wastewater	6430	1034	0.027962572	1,461.81	1,905.38	143.91	28.50		160.55	122.51	64.83	89.61	92.07	139.76	4,208.93
Wastewater	6424	347	0.009383958	490.57	639.43	48.29	9.57		53.88	41.11	21.76	30.07	30.90	46.90	1,412.47
Wastewater	6426	95	0.002569095	134.31	175.06	13.22	2.62		14.75	11.26	5.96	8.23	8.46	12.84	386.70
Wastewater	6390	35	0.000946509	49.48	64.50	4.87	0.96		5.43	4.15	2.19	3.03	3.12	4.73	142.47
Wastewater	6432	594	0.016063605	839.76	1,094.58	82.67	16.37		92.23	70.38	37.24	51.48	52.89	80.29	2,417.89
Water	6558	468	0.012656174	661.63	862.40	65.13	12.90		72.67	55.45	29.34	40.56	41.67	63.26	1,905.01
Water	6589	562	0.015198226	794.52	1,035.61	78.22	15.49		87.26	66.59	35.24	48.71	50.04	75.96	2,287.64
Water	6582	548	0.014819622	774.73	1,009.82	76.27	15.11		85.09	64.93	34.36	47.49	48.79	74.07	2,230.65
Water	6403	290	0.007842501	409.99	534.39	40.36	7.99		45.03	34.36	18.18	25.13	25.82	39.20	1,180.45
Water	6600	98	0.002650224	138.55	180.59	13.64	2.70		15.22	11.61	6.14	8.49	8.73	13.25	398.91
Water	6964	4640	0.125480015	6,559.77	8,550.26	645.77	127.91		720.45	549.75	290.92	402.13	413.14	627.16	18,887.26
Water	6933	67	0.001811888	94.72	123.46	9.32	1.85		10.40	7.94	4.20	5.81	5.97	9.06	272.73
Wastewater	6392	258	0.006977122	364.75	475.42	35.91	7.11		40.06	30.57	16.18	22.36	22.97	34.87	1,050.20
Wastewater	6404	281	0.007599113	397.26	517.81	39.11	7.75		43.63	33.29	17.62	24.35	25.02	37.98	1,143.82
Wastewater	6397	96	0.002596138	135.72	176.90	13.36	2.65		14.91	11.37	6.02	8.32	8.55	12.98	390.77
Wastewater	6965	7118	0.192492834	10,063.03	13,116.54	990.65	196.21		1,105.21	843.35	446.28	616.89	633.78	962.09	28,974.03
Wastewater	6831	64	0.001730759	90.48	117.93	8.91	1.76		9.94	7.58	4.01	5.55	5.70	8.65	260.51
		36,978	1	52,277.43	68,140.40	5,146.42	1,019.33		5,741.55	4,381.18	2,318.42	3,204.75	3,292.50	4,998.08	150,520.06

Florida Allocation
December-05

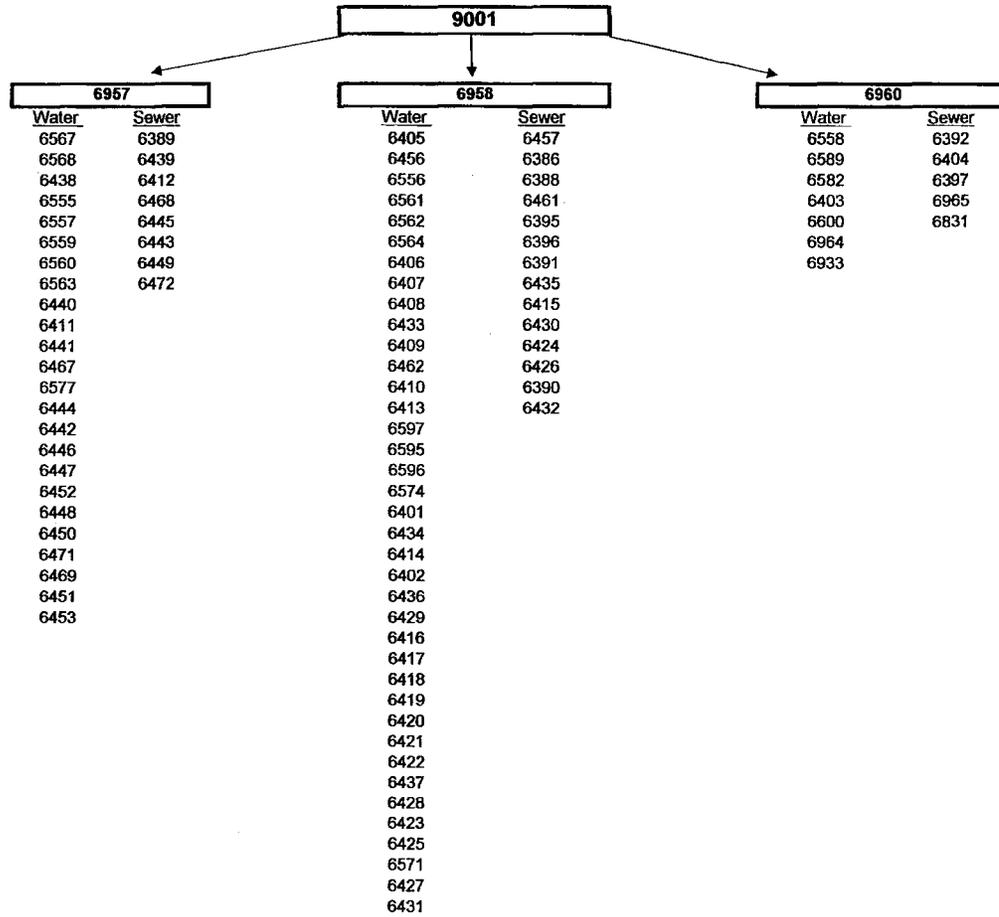
Water/ Wastewater	Acct Unit	Customer Count	Allocation	Corporate Service	Corporate Sundry	Audit- Regular	Audit-404	Audit- Benefit	Misc. Comp	Insurance GL	Insurance Auto	Insurance Other	Insurance W/C	Other Comp.	Total
				54,503.09	54,172.59	5,146.42	1,019.33		5,741.55	4,381.48	2,318.42	3,204.75	3,292.50	4,998.08	138,778.21
Water	6567	246	0.006652604	362.59	360.39	34.24	6.78		38.20	29.15	15.42	21.32	21.90	33.25	923.24
Water	6568	364	0.009843691	536.51	533.26	50.66	10.03		56.52	43.13	22.82	31.55	32.41	49.20	1,366.09
Water	6438	53	0.001433285	78.12	77.64	7.38	1.46		8.23	6.28	3.32	4.59	4.72	7.16	198.91
Water	6555	107	0.002893612	157.71	156.75	14.89	2.95		16.61	12.68	6.71	9.27	9.53	14.46	401.57
Water	6557	49	0.001325112	72.22	71.78	6.82	1.35		7.61	5.81	3.07	4.25	4.36	6.62	183.90
Water	6559	53	0.001433285	78.12	77.64	7.38	1.46		8.23	6.28	3.32	4.59	4.72	7.16	198.91
Water	6560	47	0.001271026	69.27	68.85	6.54	1.30		7.30	5.57	2.95	4.07	4.18	6.35	176.39
Water	6563	64	0.001730759	94.33	93.76	8.91	1.76		9.94	7.58	4.01	5.55	5.70	8.65	240.19
Water	6440	186	0.005030018	274.15	272.49	25.89	5.13		28.88	22.04	11.66	16.12	16.56	25.14	698.06
Water	6411	127	0.003434475	187.19	186.05	17.68	3.50		19.72	15.05	7.96	11.01	11.31	17.17	476.63
Water	6441	252	0.006814863	371.43	369.18	35.07	6.95		39.13	29.86	15.80	21.84	22.44	34.06	945.75
Water	6467	115	0.003109957	169.50	168.47	16.01	3.17		17.86	13.63	7.21	9.97	10.24	15.54	431.59
Water	6577	1767	0.04778517	2,604.44	2,588.65	245.92	48.71		274.36	209.37	110.79	153.14	157.33	238.83	6,631.54
Water	6444	107	0.002893612	157.71	156.75	14.89	2.95		16.61	12.68	6.71	9.27	9.53	14.46	401.57
Water	6442	31	0.000838336	45.69	45.41	4.31	0.85		4.81	3.67	1.94	2.69	2.76	4.19	116.34
Water	6446	181	0.004894802	266.78	265.16	25.19	4.99		28.10	21.45	11.35	15.69	16.12	24.46	679.29
Water	6447	107	0.002893612	157.71	156.75	14.89	2.95		16.61	12.68	6.71	9.27	9.53	14.46	401.57
Water	6452	51	0.001379198	75.17	74.71	7.10	1.41		7.92	6.04	3.20	4.42	4.54	6.89	191.40
Water	6448	51	0.001379198	75.17	74.71	7.10	1.41		7.92	6.04	3.20	4.42	4.54	6.89	191.40
Water	6450	98	0.002650224	144.45	143.57	13.64	2.70		15.22	11.61	6.14	8.49	8.73	13.25	367.79
Water	6471	504	0.013629726	742.86	738.36	70.14	13.89		78.26	59.72	31.60	43.68	44.88	68.12	1,891.51
Water	6469	270	0.007301639	397.96	395.55	37.58	7.44		41.92	31.99	16.93	23.40	24.04	36.49	1,013.31
Water	6451	109	0.002947699	160.66	159.68	15.17	3.00		16.92	12.92	6.83	9.45	9.71	14.73	409.08
Water	6453	29	0.00078425	42.74	42.48	4.04	0.80		4.50	3.44	1.82	2.51	2.58	3.92	108.84
Wastewater	6389	356	0.009627346	524.72	521.54	49.55	9.81		55.28	42.18	22.32	30.85	31.70	48.12	1,336.07
Wastewater	6439	18	0.000486776	26.53	26.37	2.51	0.50		2.79	2.13	1.13	1.56	1.60	2.43	67.55
Wastewater	6412	112	0.003028828	165.08	164.08	15.59	3.09		17.39	13.27	7.02	9.71	9.97	15.14	420.34
Wastewater	6468	137	0.003704906	201.93	200.70	19.07	3.78		21.27	16.23	8.59	11.87	12.20	18.52	514.16
Wastewater	6445	107	0.002893612	157.71	156.75	14.89	2.95		16.61	12.68	6.71	9.27	9.53	14.46	401.57
Wastewater	6443	31	0.000838336	45.69	45.41	4.31	0.85		4.81	3.67	1.94	2.69	2.76	4.19	116.34
Wastewater	6449	51	0.001379198	75.17	74.71	7.10	1.41		7.92	6.04	3.20	4.42	4.54	6.89	191.40
Wastewater	6472	178	0.004813673	262.36	260.77	24.77	4.91		27.64	21.09	11.16	15.43	15.85	24.06	668.03
Water	6405	210	0.005679052	309.53	307.65	29.23	5.79		32.61	24.88	13.17	18.20	18.70	28.38	788.13
Water	6456	1297	0.035074909	1,911.69	1,900.10	180.51	35.75		201.38	153.68	81.32	112.41	115.48	175.31	4,867.63
Water	6556	110	0.002974742	162.13	161.15	15.31	3.03		17.08	13.03	6.90	9.53	9.79	14.87	412.83
Water	6561	44	0.001189897	64.85	64.46	6.12	1.21		6.83	5.21	2.76	3.81	3.92	5.95	165.13
Water	6562	95	0.002569095	140.02	139.17	13.22	2.62		14.75	11.26	5.96	8.23	8.46	12.84	356.53
Water	6564	75	0.002028233	110.54	109.87	10.44	2.07		11.65	8.89	4.70	6.50	6.68	10.14	281.47
Water	6406	178	0.004813673	262.36	260.77	24.77	4.91		27.64	21.09	11.16	15.43	15.85	24.06	668.03
Water	6407	125	0.003380388	184.24	183.12	17.40	3.45		19.41	14.81	7.84	10.83	11.13	16.90	469.12
Water	6408	31	0.000838336	45.69	45.41	4.31	0.85		4.81	3.67	1.94	2.69	2.76	4.19	116.34
Water	6433	188	0.005084104	277.10	275.42	26.16	5.18		29.19	22.28	11.79	16.29	16.74	25.41	705.56
Water	6409	111	0.003001785	163.61	162.61	15.45	3.06		17.23	13.15	6.96	9.62	9.88	15.00	416.58
Water	6462	64	0.001730759	94.33	93.76	8.91	1.76		9.94	7.58	4.01	5.55	5.70	8.65	240.19
Water	6410	105	0.002839526	154.76	153.82	14.61	2.89		16.30	12.44	6.58	9.10	9.35	14.19	394.06
Water	6413	247	0.006679647	364.06	361.85	34.38	6.81		38.35	29.27	15.49	21.41	21.99	33.39	926.99
Water	6597	78	0.002109362	114.97	114.27	10.86	2.15		12.11	9.24	4.89	6.76	6.95	10.54	292.73
Water	6595	206	0.00557088	303.63	301.79	28.67	5.68		31.99	24.41	12.92	17.85	18.34	27.84	773.12
Water	6596	218	0.005895397	321.32	319.37	30.34	6.01		33.85	25.83	13.67	18.89	19.41	29.47	818.15
Water	6574	1571	0.042484721	2,315.55	2,301.51	218.64	43.31		243.93	186.15	98.50	136.15	139.88	212.34	5,895.95
Water	6401	65	0.001757802	95.81	95.22	9.05	1.79		10.09	7.70	4.08	5.63	5.79	8.79	243.94
Water	6434	840	0.02271621	1,238.10	1,230.60	116.91	23.16		130.43	99.53	52.67	72.80	74.79	113.54	3,152.51
Water	6414	35	0.000946509	51.59	51.27	4.87	0.96		5.43	4.15	2.19	3.03	3.12	4.73	131.35
Water	6402	232	0.006274001	341.95	339.88	32.29	6.40		36.02	27.49	14.55	20.11	20.66	31.36	870.69
Water	6436	177	0.00478663	260.89	259.30	24.63	4.88		27.48	20.97	11.10	15.34	15.76	23.92	664.28
Water	6429	1191	0.03220834	1,755.45	1,744.81	165.76	32.83		184.93	141.12	74.67	103.22	106.05	160.98	4,469.82
Water	6416	62	0.001676673	91.38	90.83	8.63	1.71		9.63	7.35	3.89	5.37	5.52	8.38	232.69

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Water/ Wastewater	Acct Unit	Customer Count	Allocation	Corporate Service	Corporate Sundry	Audit- Regular	Audit-404	Audit- Benefit	Misc. Comp	Insurance GL	Insurance Auto	Insurance Other	Insurance W/C	Other Comp.	Total
				54,503.09	54,172.59	5,146.42	1,019.33		5,741.55	4,381.48	2,318.42	3,204.75	3,292.50	4,998.08	138,778.21
Water	6417	146	0.003948294	215.19	213.89	20.32	4.02		22.67	17.30	9.15	12.65	13.00	19.73	547.94
Water	6418	176	0.004759587	259.41	257.84	24.49	4.85		27.33	20.85	11.03	15.25	15.67	23.79	660.53
Water	6419	90	0.00243388	132.65	131.85	12.53	2.48		13.97	10.66	5.64	7.80	8.01	12.16	337.77
Water	6420	1135	0.030693926	1,672.91	1,662.77	157.96	31.29		176.23	134.48	71.16	98.37	101.06	153.41	4,259.65
Water	6421	124	0.003353345	182.77	181.66	17.26	3.42		19.25	14.69	7.77	10.75	11.04	16.76	465.37
Water	6422	10	0.000270431	14.74	14.65	1.39	0.28		1.55	1.18	0.63	0.87	0.89	1.35	37.53
Water	6437	67	0.001811888	98.75	98.15	9.32	1.85		10.40	7.94	4.20	5.81	5.97	9.06	251.45
Water	6428	270	0.007301639	397.96	395.55	37.58	7.44		41.92	31.99	16.93	23.40	24.04	36.49	1,013.31
Water	6423	353	0.009546217	520.30	517.14	49.13	9.73		54.81	41.83	22.13	30.59	31.43	47.71	1,324.81
Water	6425	152	0.004110552	224.04	222.68	21.15	4.19		23.60	18.01	9.53	13.17	13.53	20.54	570.46
Water	6571	187	0.005057061	275.63	273.95	26.03	5.15		29.04	22.16	11.72	16.21	16.65	25.28	701.81
Water	6427	442	0.011953053	651.48	647.53	61.52	12.18		68.63	52.37	27.71	38.31	39.36	59.74	1,658.82
Water	6431	598	0.016171778	881.41	876.07	83.23	16.48		92.85	70.86	37.49	51.83	53.25	80.83	2,244.29
Wastewater	6457	560	0.015144414	825.40	820.40	77.94	15.44		86.95	66.35	35.11	48.53	49.86	75.69	2,101.68
Wastewater	6386	95	0.002569095	140.02	139.17	13.22	2.62		14.75	11.26	5.96	8.23	8.46	12.84	356.53
Wastewater	6388	70	0.001893017	103.18	102.55	9.74	1.93		10.87	8.29	4.39	6.07	6.23	9.46	262.71
Wastewater	6461	68	0.001838931	100.23	99.62	9.46	1.87		10.56	8.06	4.26	5.89	6.05	9.19	255.20
Wastewater	6395	198	0.005354535	291.84	290.07	27.56	5.46		30.74	23.46	12.41	17.16	17.63	26.76	743.09
Wastewater	6396	217	0.005868354	319.84	317.90	30.20	5.98		33.69	25.71	13.61	18.81	19.32	29.33	814.40
Wastewater	6391	1560	0.042187246	2,299.34	2,285.39	217.11	43.00		242.22	184.84	97.81	135.20	138.90	210.86	5,854.67
Wastewater	6435	319	0.008626751	470.18	467.33	44.40	8.79		49.53	37.80	20.00	27.65	28.40	43.12	1,197.21
Wastewater	6415	33	0.000892423	48.64	48.34	4.59	0.91		5.12	3.91	2.07	2.86	2.94	4.46	123.85
Wastewater	6430	1034	0.027962572	1,524.05	1,514.80	143.91	28.50		160.55	122.52	64.83	89.61	92.07	139.76	3,880.60
Wastewater	6424	347	0.009383958	511.45	508.35	48.29	9.57		53.88	41.12	21.76	30.07	30.90	46.90	1,302.29
Wastewater	6426	95	0.002569095	140.02	139.17	13.22	2.62		14.75	11.26	5.96	8.23	8.46	12.84	356.53
Wastewater	6390	35	0.000946509	51.59	51.27	4.87	0.96		5.43	4.15	2.19	3.03	3.12	4.73	131.35
Wastewater	6432	594	0.016063605	875.52	870.21	82.67	16.37		92.23	70.38	37.24	51.48	52.89	80.29	2,229.28
Water	6558	468	0.012656174	689.80	685.62	65.13	12.90		72.67	55.45	29.34	40.56	41.67	63.26	1,756.40
Water	6589	562	0.015198226	828.35	823.33	78.22	15.49		87.26	66.59	35.24	48.71	50.04	75.96	2,109.18
Water	6582	548	0.014819622	807.72	802.82	76.27	15.11		85.09	64.93	34.36	47.49	48.79	74.07	2,056.64
Water	6403	290	0.007842501	427.44	424.85	40.36	7.99		45.03	34.36	18.18	25.13	25.82	39.20	1,088.37
Water	6600	98	0.002650224	144.45	143.57	13.84	2.70		15.22	11.61	6.14	8.49	8.73	13.25	367.79
Water	6964	4640	0.125480015	6,839.05	6,797.58	645.77	127.91		720.45	549.79	290.92	402.13	413.14	627.16	17,413.89
Water	6933	67	0.001811888	98.75	98.15	9.32	1.85		10.40	7.94	4.20	5.81	5.97	9.06	251.45
Wastewater	6392	258	0.006977122	380.27	377.97	35.91	7.11		40.06	30.57	16.18	22.36	22.97	34.87	968.27
Wastewater	6404	281	0.007599113	414.18	411.66	39.11	7.75		43.63	33.30	17.62	24.35	25.02	37.98	1,054.59
Wastewater	6397	96	0.002596138	141.50	140.64	13.36	2.65		14.91	11.37	6.02	8.32	8.55	12.98	360.29
Wastewater	6965	7118	0.192492834	10,491.45	10,427.84	990.65	196.21		1,105.21	843.40	446.28	616.89	633.78	962.09	26,713.81
Wastewater	6831	64	0.001730759	94.33	93.76	8.91	1.76		9.94	7.58	4.01	5.55	5.70	8.65	240.19
		36,978	1	54,503.09	54,172.59	5,146.42	1,019.33		5,741.55	4,381.48	2,318.42	3,204.75	3,292.50	4,998.08	138,778.21

6. Excel spreadsheet "Attach Acct. Def No. 33 part #4.xls" as referenced in AUF's Notice of Filing Responses to Accounting Deficiency No. 33, filed on February 6, 2007.

Florida Allocation



9001		Water		Sewer	
A/U	Customers	A/U	Customers	A/U	Customers
6957	4,808	6957		6957	973
6958	10,969	6958		6958	5,170
6960	6,544	6960		6960	7,695
Total Water		22,321		Total Sewer	13,838
				Total Customers	36,159

6957

Water

A/U	Customers
6567	242
6568	339
6438	48
6555	106
6557	48
6559	51
6560	47
6563	64
6440	184
6411	124
6441	247
6467	111
6577	1726
6444	107
6442	27
6446	181
6447	107
6452	49
6448	51
6450	97
6471	451
6469	264
6451	108
6453	29

Total Water 4808

Sewer

A/U	Customers
6389	339
6439	17
6412	121
6468	134
6445	107
6443	27
6449	51
6472	177

Total Sewer 973

Total Customers 5781

6958

Water

A/U	Customers
6405	200
6456	1173
6556	109
6561	42
6562	94
6564	69
6406	178
6407	125
6408	26
6433	161
6409	110
6462	64
6410	104
6413	245
6597	78
6595	203
6596	218
6574	1572
6401	65
6434	817
6414	35
6402	231
6436	176
6429	1191
6416	62
6417	145
6418	173
6419	72
6420	1126
6421	122
6422	10
6437	67
6428	242
6423	336
6425	149
6571	186

Total Water 9,976

Sewer

A/U	Customers
6457	511
6386	94
6388	65
6461	68
6395	198
6396	217
6391	1583
6435	314
6415	33
6430	1035
6424	336
6426	94
6390	35
6432	587

Total Sewer 5,170

Total Customers 15,146

6960

Water

A/U	Customers
6558	467
6589	547
6582	520
6403	286
6600	98
6964	4,567
6933	59

Total Water 6,544

Sewer

A/U	Customers
6392	231
6404	277
6397	96
6965	7,027
6831	64

Total Sewer 7,695

Total Customers 14,239

Water/ Wastewater	Acct Unit	Customer Count	Allocation
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Water	6567	246	0.006707932
Water	6568	363	0.00989829
Water	6438	54	0.001472473
Water	6555	107	0.002917678
Water	6557	48	0.001308865
Water	6559	53	0.001445205
Water	6560	47	0.001281597
Water	6563	64	0.001745153
Water	6440	185	0.005044583
Water	6411	125	0.003408502
Water	6441	250	0.006817004
Water	6467	115	0.003135822
Water	6577	1738	0.047391814
Water	6444	106	0.00289041
Water	6442	31	0.000845309
Water	6446	192	0.005235459
Water	6447	106	0.00289041
Water	6452	50	0.001363401
Water	6448	51	0.001390669
Water	6450	97	0.002644998
Water	6471	473	0.012897772
Water	6469	269	0.007335097
Water	6451	107	0.002917678
Water	6453	29	0.000790773
Wastewater	6389	355	0.009680146
Wastewater	6439	20	0.00054536
Wastewater	6412	117	0.003190358
Wastewater	6468	142	0.003872058
Wastewater	6445	111	0.00302675
Wastewater	6443	32	0.000872577
Wastewater	6449	53	0.001445205
Wastewater	6472	185	0.005044583
Water	6405	201	0.005480871
Water	6456	1208	0.032939765
Water	6556	110	0.002999482
Water	6561	43	0.001172525
Water	6562	95	0.002590462
Water	6564	72	0.001963297
Water	6406	179	0.004880975
Water	6407	124	0.003381234
Water	6408	30	0.000818041
Water	6433	188	0.005126387
Water	6409	109	0.002972214
Water	6462	64	0.001745153
Water	6410	104	0.002835874
Water	6413	245	0.006680664
Water	6597	78	0.002126905
Water	6595	204	0.005562676
Water	6596	218	0.005944428
Water	6574	1571	0.042838055
Water	6401	65	0.001772421
Water	6434	832	0.02268699
Water	6414	35	0.000954381
Water	6402	233	0.006353448

Water	6436	177	0.004826439
Water	6429	1190	0.032448941
Water	6416	62	0.001690617
Water	6417	144	0.003926594
Water	6418	174	0.004744635
Water	6419	75	0.002045101
Water	6420	1125	0.03067652
Water	6421	124	0.003381234
Water	6422	10	0.00027268
Water	6437	67	0.001826957
Water	6428	266	0.007253293
Water	6423	350	0.009543806
Water	6425	150	0.004090203
Water	6571	186	0.005071851
Water	6427	411	0.011207155
Water	6431	595	0.01622447
Wastewater	6457	543	0.014806533
Wastewater	6386	95	0.002590462
Wastewater	6388	68	0.001854225
Wastewater	6461	70	0.001908761
Wastewater	6395	198	0.005399067
Wastewater	6396	217	0.00591716
Wastewater	6391	1560	0.042538107
Wastewater	6435	329	0.008971178
Wastewater	6415	34	0.000927113
Wastewater	6430	1073	0.029258583
Wastewater	6424	359	0.009789218
Wastewater	6426	97	0.002644998
Wastewater	6390	35	0.000954381
Wastewater	6432	616	0.016797099
Water	6558	467	0.012734164
Water	6589	552	0.015051946
Water	6582	527	0.014370245
Water	6403	288	0.007853189
Water	6600	98	0.002672266
Water	6964	4605	0.12556922
Water	6933	64	0.001745153
Wastewater	6392	231	0.006298912
Wastewater	6404	291	0.007934993
Wastewater	6397	96	0.00261773
Wastewater	6965	7061	0.19253947
Wastewater	6831	64	0.001745153
		<u>36,673</u>	<u>1</u>