

**Leisure Lakes
Water and Sewer**

Docket No. 080121-WS

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

Highlands County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

Historical Test Year Ending December 31, 2007

Year-End Balances and 13-Month Averages

- CMP _____
- COM _____
- CTR _____
- ECR _____
- GCL _____
- GFC _____
- PCA _____
- SCR _____
- SCA _____
- SEC _____
- OTH _____

Aqua Utilities Florida, Inc.

Filed May 2008

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Leisure Lakes
RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-1

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

(1) Line No. Description	(2) Historical Test Year 2007		(4) Adjusted Average Balance	(5) Pro Forma Test Year		(7) Supporting Schedules
	Average Balance Per Books	(3) Adjustments		Adjustments	(6) Adjusted Average Balance	
1 Utility Plant in Service	378,488	16,283	394,772	4,493	399,265	A-5
2 Utility Land & Land Rights	550	0	550	0	550	A-5
3 Less: Non-Used & Useful Plant	0	(10,040)	(10,040)	0	(10,040)	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	(131,224)	(2,200)	(133,424)	(16)	(133,440)	A-9
6 Less: CIAC	(132,402)	0	(132,402)	0	(132,402)	A-12
7 Accumulated Amortization of CIAC	80,553	1,261	81,814	0	81,814	A-14
8 Acquisition Adjustments	0	0	0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	
10 Less: Advances For Construction		0	0	0	0	A-16
11 Working Capital Allowance	0	29,159	29,159	11,871	41,030	A-17, A-3
12 Total Rate Base	<u>195,965</u>	<u>34,463</u>	<u>230,428</u>	<u>16,349</u>	<u>246,777</u>	

Schedule of Sewer Rate Base

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

Explanation: Provide the calculation of the average Sewer rate base for the test year, showing all adjustments.

All non-used and useful items should be reported as Plant Held For Future Use.

Line No. Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Historical Test Year 2007		Adjusted Average Balance	Pro Forma Test Year		Supporting Schedules
	Average Balance Per Books	Adjustments		Adjusted Average Balance	Adjustments	Adjusted Average Balance	
1 Utility Plant in Service	349,034	15,834		364,868	4,369	369,237	A-6
2 Utility Land & Land Rights	2,200	0		2,200	0	2,200	A-6
3 Less: Non-Used & Useful Plant	0	(29,003)		(29,003)	0	(29,003)	A-7
4 Construction Work in Progress	0	0		0	0	0	
5 Less: Accumulated Depreciation	(227,933)	(2,202)		(230,135)	(15)	(230,150)	A-10
6 Less: CIAC	(241,371)	0		(241,371)	0	(241,371)	A-12
7 Accumulated Amortization of CIAC	194,539	1,551		196,091	0	196,091	A-14
8 Acquisition Adjustments	0	0		0	0	0	
9 Less: Accum. Amort. of Acq. Adjustments	0	0		0	0	0	
10 Less: Advances For Construction		0		0	0	0	A-16
11 Working Capital Allowance	0	28,035		28,035	11,544	39,578	A-17, A-3
12 Total Rate Base	76,469	14,215		90,684	15,898	106,582	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [X]

Schedule: A-3

Page: 1 of 2

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Allocation of Corporate IT	14,588	14,186	
3	Allocation of Corp Structures & Improvements	1,695	1,648	
4		-	-	
5		-	-	
6	Total 2007 Adjustments	<u>16,283</u>	<u>15,834</u>	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	4,493	4,369	
10	Meter replacement cost	-	NA	
11	(Less) Retirement of existing meters	-	NA	
12		-	-	
13		-	-	
14		-	-	
15		-	-	
16	Total Pro Forma Adjustments	<u>4,493</u>	<u>4,369</u>	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts	<u>(10,040)</u>	<u>(29,003)</u>	
24				
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	<u>-</u>	<u>-</u>	
27				
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	1,997	1,942	
30	Allocation of Corp Structures & Improvements	174	169	
31		-	-	
32	PSC Depr Rate Correction	29	91	
33		-	-	
34	Total 2007 Adjustments	<u>2,200</u>	<u>2,202</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	16	15	
38	Meter Replacements	-	NA	
39	Retirement of existing meters	-	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	-	NA	
41	Salvage	-	NA	
42		-	-	
43		-	-	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>16</u>	<u>15</u>	
47				

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [X]

Schedule: A-3

Page: 2 of 2

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	CIAC			
2		-	-	A-12
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10		-	-	
11	PSC Depr Rate Correction	1,261	1,551	
12	Total 2007 Adjustments	1,261	1,551	
13				
14	Pro Forma Adjustments			
15				
16	Total Pro Forma Adjustments	-	-	
17				
18	ACQUISITION ADJUSTMENTS			
19	Not Applicable	-	-	
20				
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
22	Not Applicable	-	-	
23				
24	ADVANCES FOR CONSTRUCTION			A-16
25	Not Applicable	-	-	
26				
27	WORKING CAPITAL ALLOWANCE			A-17
28				
29	2007 Based on Balance Sheet method; details A-17	29,159	28,035	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	11,871	11,544	

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

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

Leisure Lakes
Docket No. 080121-WS
Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	330,715	331,683
	2004		
34	Additions	0	0
35	Retirements	0	0
36	Adjustments	1	0
37	12/31/04 Balance	330,716	331,683
	2005		
38	Additions	0	0
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	330,716	331,683
	2006		
42	Additions	27,526	22,502
43	Retirements	(9,594)	(3,096)
44	Adjustments	0	0
45	12/31/06 Balance	348,648	351,089
	2007		
46	Additions	231,351	633
47	Retirements	(11,650)	(475)
48	Adjustments	0	0
49	Allocations	19,008	18,484
50	12/31/07 Balance	587,357	369,730

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-5

Leisure Lakes

Page: 1 of 3

Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	298	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	550	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	18,478	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	4,029	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	25,331	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	19,483	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	47,130	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	55,901	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	35,611	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	72,668	23.65%	17,186	0	23.65%	0
28	333.4	Services	35,180	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	45,415	0.00%	0	0	0.00%	0
30	335.4	Hydrants	18,345	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	1,695	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	14,588	0.00%	0	4,493	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	620	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	395,322		17,186	4,493		0

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Schedule: A-5

Leisure Lakes

Page: 2 of 3

Docket No. 080121-WS

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	550
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029
13	310.2	Power Generation Equipment	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	22,102	19,264	19,264	19,264	19,264	19,264	19,264	19,264	19,264	19,264	19,264	19,264	19,264	19,483
19	311.3	Pumping Equipment	47,130	47,130	47,130	47,130	47,130	47,130	47,130	47,130	47,130	47,130	47,130	47,130	47,130	47,130
20	320.3	Water Treatment Equipment	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	35,611	35,611	35,611	35,611	35,611	35,611	35,611	35,611	35,611	35,611	35,611	35,611	35,611	35,611
27	331.4	Transm. & Distribution Mains	74,241	72,431	72,431	72,431	72,431	72,431	72,431	72,431	72,431	72,431	72,431	72,431	73,696	72,668
28	333.4	Services	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180
29	334.4	Meters & Meter Installations	10,831	11,173	11,173	11,173	11,173	11,173	11,173	11,173	11,173	11,173	11,173	233,915	233,915	45,415
30	335.4	Hydrants	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	620	620	620	620	620	620	620	620	620	620	620	620	620	620
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	348,648	344,342	344,342	344,342	344,342	344,342	344,342	344,342	344,342	344,342	344,342	567,084	568,349	379,038
47		Subtotal Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	550

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
 Leisure Lakes
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-5
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	550
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478	18,478
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029
13	310.2	Power Generation Equipment	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331	25,331
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	22,102	19,264	19,264	19,264	19,264	19,264	19,264	19,264	19,264	19,264	19,264	19,264	19,264	19,483
19	311.3	Pumping Equipment	47,130	47,130	47,130	47,130	47,130	47,130	47,130	47,130	47,130	47,130	47,130	47,130	47,130	47,130
20	320.3	Water Treatment Equipment	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901	55,901
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	35,611	35,611	35,611	35,611	35,611	35,611	35,611	35,611	35,611	35,611	35,611	35,611	35,611	35,611
27	331.4	Transm. & Distribution Mains	74,241	72,431	72,431	72,431	72,431	72,431	72,431	72,431	72,431	72,431	72,431	72,431	73,696	72,668
28	333.4	Services	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180	35,180
29	334.4	Meters & Meter Installations	10,831	11,173	11,173	11,173	11,173	11,173	11,173	11,173	11,173	11,173	11,173	233,915	233,915	45,415
30	335.4	Hydrants	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345	18,345
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	1,640	1,673	1,673	1,673	1,673	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,695
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	11,524	12,055	13,135	13,288	13,672	13,968	14,437	14,748	15,703	16,296	16,439	17,090	17,295	14,568
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	620	620	620	620	620	620	620	620	620	620	620	620	620	620
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	361,811	358,069	359,149	359,303	359,687	360,022	360,491	360,802	361,757	362,350	362,494	585,887	587,357	395,322
47		Subtotal Land & Land Rights	550	550	550	550	550	550	550	550	550	550	550	550	550	550

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Schedule: A-6

Docket No. 080121-WS

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Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	298	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	2,200	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	159,494	38.21%	60,943	0	38.21%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	16,349	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	1,000	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	9,730	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	2,737	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	4,580	60.47%	2,770	0	60.47%	0
26	355.4	Power Generation Equipment	17,898	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	111,614	60.47%	67,493	0	60.47%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	934	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	24,400	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	1,648	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	14,186	0.00%	0	4,369	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	367,068		131,205	4,369		0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

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

Schedule: A-6
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730
21	371.3	Pumping Equipment	2,737	2,737	2,737	2,737	2,737	2,737	2,737	2,737	2,737	2,737	2,737	2,737	2,737	2,737
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580
26	355.4	Power Generation Equipment	17,314	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,886
27	380.4	Treatment & Disposal Equipment	112,053	111,577	111,577	111,577	111,577	111,577	111,577	111,577	111,577	111,577	111,577	111,577	111,577	111,614
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	934	934	934	934	934	934	934	934	934	934	934	934	934	934
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	24,400	24,400	24,400	24,400	24,400	24,400	24,400	24,400	24,400	24,400	24,400	24,400	24,400	24,400
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	351,089	351,246	351,246	351,246	351,246	351,246	351,246	351,246	351,246	351,246	351,246	351,246	351,246	351,234
64		Subtotal Land & Land Rights	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-6

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	298	298	298	298	298	298	298	298	298	298	298	298	298	298
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494	159,494
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349	16,349
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730	9,730
21	371.3	Pumping Equipment	2,737	2,737	2,737	2,737	2,737	2,737	2,737	2,737	2,737	2,737	2,737	2,737	2,737	2,737
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580	4,580
26	355.4	Power Generation Equipment	17,314	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,947	17,898
27	380.4	Treatment & Disposal Equipment	112,053	111,577	111,577	111,577	111,577	111,577	111,577	111,577	111,577	111,577	111,577	111,577	111,577	111,614
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	934	934	934	934	934	934	934	934	934	934	934	934	934	934
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	24,400	24,400	24,400	24,400	24,400	24,400	24,400	24,400	24,400	24,400	24,400	24,400	24,400	24,400
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	1,594	1,627	1,627	1,627	1,627	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,648
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	11,206	11,722	12,772	12,921	13,295	13,582	14,039	14,341	15,270	15,846	15,986	16,618	16,818	14,186
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	363,889	364,595	365,645	365,794	366,168	366,494	366,950	367,252	368,181	368,758	368,897	369,530	369,730	367,068
64		Subtotal Land & Land Rights	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-7

Page: 1 of 1

Preparer: J Guastella

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

Provide additional support schedules, if necessary.

Line No.	Description	(1)	(2)	(3)	(4)	(5)
			Historical Test Year Adjusted Balance	Pro Forma Test Year Adjustments	Adjusted Balance	Supporting Schedules
Water						
1	Plant in Service		17,186	0	17,186	A-5
2	Land		0	0	0	A-5
3	Less: Accumulated Depreciation		(7,146)	0	(7,146)	A-9
4	Less: CIAC		0	0	0	A-12
5	Accumulated Amort. of CIAC		0	0	0	A-14
6	Less: Advances for Construction		0	0	0	A-16
7	Other (Explain)			0		
8	TOTAL		<u>10,040</u>	<u>0</u>	<u>10,040</u>	
Sewer						
9	Plant in Service		131,205	0	131,205	A-6
10	Land		0	0	0	A-6
11	Less: Accumulated Depreciation		(102,203)	0	(102,203)	A-10
12	Less: CIAC		0	0	0	A-12
13	Accumulated Amort. Of CIAC		0	0	0	A-14
14	Less: Advances for Construction		0	0	0	A-16
15	Other (Explain)			0		
16	TOTAL		<u>29,003</u>	<u>0</u>	<u>29,003</u>	

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

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-8

Page: 1 of 2

Preparer: R Griffin

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

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

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

Florida Public Service Commission

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

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

Explanation: Schedule A-8 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/02 Balance		
	2003		
30	Additions		
31	Retirements		
32	Adjustments		
33	06/30/04 Amend. Order Balance	114,293	197,315
	2004		
34	Additions	5,724	6,050
35	Retirements	0	0
36	Adjustments	9,912	9,911
37	12/31/04 Balance	129,929	213,276
	2005		
38	Additions	5,724	6,050
39	Retirements	0	0
40	Adjustments	1	(1)
41	12/31/05 Balance	135,654	219,325
	2006		
42	Additions	7,964	8,721
43	Retirements	(9,594)	(3,096)
44	Adjustments	(3,768)	(3,129)
45	12/31/06 Balance	130,256	221,821
	2007		
46	Additions	13,897	13,102
47	Retirements	(11,650)	(475)
48	Adjustments	58	182
49	Allocations	3,501	3,404
50	12/31/07 Balance	136,061	238,034

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Schedule: A-9

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	117	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	3,193	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	1,459	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	22,026	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		WATER TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	5,448	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	17,546	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	22,748	0.00%	0	0	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
22		TRANSMISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	16,573	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	30,214	23.65%	7,146	0	23.65%	0
28	333.4	Services	13,821	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	(10,604)	0.00%	0	0	0.00%	0
30	335.4	Hydrants	8,151	0.00%	0	0	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		GENERAL PLANT						
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	174	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	1,997	0.00%	0	16	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	562	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	133,424		7,146	16		0

Schedule of Water Accumulated Depreciation By Primary Account

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

Florida Public Service Commission

Schedule: A-9
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	113	114	114	115	116	116	117	117	118	119	119	120	121	117
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,885	2,936	2,988	3,039	3,090	3,142	3,193	3,244	3,296	3,347	3,398	3,450	3,501	3,193
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,401	1,411	1,421	1,430	1,440	1,449	1,459	1,469	1,478	1,488	1,497	1,507	1,516	1,459
13	310.2	Power Generation Equipment	21,393	21,498	21,604	21,709	21,815	21,920	22,026	22,132	22,237	22,343	22,448	22,554	22,659	22,026
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,767	4,979	5,029	5,079	5,130	5,180	5,230	5,280	5,330	5,380	5,431	5,481	5,531	5,448
19	311.3	Pumping Equipment	16,368	16,564	16,760	16,957	17,153	17,349	17,546	17,742	17,939	18,135	18,331	18,528	18,724	17,546
20	320.3	Water Treatment Equipment	21,476	21,688	21,900	22,111	22,323	22,535	22,747	22,958	23,170	23,382	23,594	23,805	24,017	22,747
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	16,064	16,144	16,225	16,305	16,385	16,465	16,545	16,626	16,706	16,786	16,866	16,947	17,027	16,545
27	331.4	Transm. & Distribution Mains	31,145	29,475	29,615	29,756	29,896	30,037	30,177	30,317	30,458	30,598	30,738	30,879	29,687	30,214
28	333.4	Services	13,381	13,454	13,527	13,601	13,674	13,747	13,821	13,894	13,967	14,040	14,114	14,187	14,260	13,821
29	334.4	Meters & Meter Installations	(10,225)	(10,179)	(10,132)	(10,085)	(10,039)	(9,992)	(9,946)	(9,899)	(9,853)	(9,806)	(9,760)	(14,454)	(13,479)	(10,604)
30	335.4	Hydrants	7,947	7,981	8,015	8,049	8,083	8,117	8,151	8,185	8,219	8,253	8,287	8,321	8,355	8,151
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	541	545	548	552	555	559	562	566	569	572	576	579	583	562
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	130,256	126,611	127,614	128,618	129,621	130,624	131,627	132,631	133,634	134,637	135,640	131,903	132,502	131,224

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Leisure Lakes

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	113	114	114	115	116	116	117	117	118	119	119	120	121	117
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		SOURCE OF SUPPLY & PUMPING PLANT														
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	2,885	2,936	2,987	3,039	3,090	3,141	3,193	3,244	3,295	3,346	3,398	3,449	3,500	3,193
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	1,401	1,411	1,421	1,430	1,440	1,449	1,459	1,469	1,478	1,488	1,497	1,507	1,516	1,459
13	310.2	Power Generation Equipment	21,393	21,498	21,604	21,709	21,815	21,920	22,026	22,132	22,237	22,343	22,448	22,554	22,659	22,026
14	311.2	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		WATER TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	7,767	4,979	5,029	5,079	5,130	5,180	5,230	5,280	5,330	5,380	5,431	5,481	5,531	5,448
19	311.3	Pumping Equipment	16,368	16,564	16,760	16,957	17,153	17,349	17,546	17,742	17,939	18,135	18,331	18,528	18,724	17,546
20	320.3	Water Treatment Equipment	21,476	21,688	21,900	22,112	22,324	22,536	22,748	22,960	23,172	23,384	23,596	23,808	24,020	22,748
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	330.4	Distr. Reservoirs & Standpipes	16,064	16,149	16,234	16,319	16,404	16,489	16,573	16,658	16,743	16,828	16,913	16,998	17,083	16,573
27	331.4	Transm. & Distribution Mains	31,145	29,475	29,615	29,756	29,896	30,037	30,177	30,317	30,458	30,598	30,738	30,879	29,687	30,214
28	333.4	Services	13,381	13,454	13,527	13,601	13,674	13,747	13,821	13,894	13,967	14,040	14,114	14,187	14,260	13,821
29	334.4	Meters & Meter Installations	(10,225)	(10,179)	(10,132)	(10,085)	(10,039)	(9,992)	(9,946)	(9,899)	(9,853)	(9,806)	(9,760)	(14,454)	(13,479)	(10,604)
30	335.4	Hydrants	7,947	7,981	8,015	8,049	8,083	8,117	8,151	8,185	8,219	8,253	8,287	8,321	8,355	8,151
31	338.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		GENERAL PLANT														
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	153	156	160	163	167	170	174	178	181	185	188	192	195	174
36	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	340.51	Computer Equipment	831	999	1,181	1,366	1,558	1,750	1,950	2,155	2,373	2,599	2,828	3,065	3,306	1,997
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	541	545	548	552	555	559	562	566	569	572	576	579	583	562
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	131,240	127,771	128,965	130,161	131,363	132,568	133,780	134,997	136,227	137,465	138,705	139,913	136,061	133,424

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

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Docket No. 080121-WS

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Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

Line No.	Acct No.	(1) Account Name	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Useful Balance	Amount	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	187	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5		COLLECTION PLANT						
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	103,655	38.21%	39,606	0	38.21%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	6,337	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	1,100	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	0	0.00%	0	0	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		SYSTEM PUMPING PLANT						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	8,415	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	367	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		TREATMENT AND DISPOSAL PLANT						
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	3,670	60.47%	2,219	0	60.47%	0
26	355.4	Power Generation Equipment	1,455	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	99,846	60.47%	60,377	0	60.47%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	(6,227)	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	9,220	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT						
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0
43	354.6	Structures & improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	169	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	1,942	0.00%	0	15	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
57	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
59	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0
63		TOTAL	230,135		102,203	15		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-10

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Preparer: R. Griffin/J. Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	183	184	184	185	186	186	187	187	188	189	189	190	191	187
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	101,882	102,178	102,473	102,768	103,064	103,359	103,655	103,950	104,245	104,541	104,836	105,131	105,427	103,655
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	6,122	6,158	6,194	6,230	6,266	6,301	6,337	6,373	6,409	6,445	6,481	6,517	6,552	6,337
13	364.2	Flow Measuring Devices	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	8,253	8,280	8,307	8,334	8,361	8,388	8,415	8,442	8,469	8,496	8,523	8,550	8,577	8,415
21	371.3	Pumping Equipment	291	303	316	329	341	354	367	379	392	405	417	430	443	367
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	3,598	3,610	3,622	3,634	3,646	3,658	3,670	3,682	3,694	3,706	3,718	3,729	3,741	3,670
26	355.4	Power Generation Equipment	1,006	1,081	1,156	1,231	1,306	1,380	1,455	1,530	1,605	1,679	1,754	1,829	1,904	1,455
27	380.4	Treatment & Disposal Equipment	97,186	97,228	97,270	97,312	97,354	97,396	97,438	97,480	97,522	97,564	97,606	97,648	97,690	97,732
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	(6,243)	(6,240)	(6,237)	(6,235)	(6,232)	(6,230)	(6,227)	(6,225)	(6,222)	(6,219)	(6,217)	(6,214)	(6,212)	(6,227)
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	8,542	8,655	8,768	8,881	8,994	9,107	9,220	9,333	9,446	9,559	9,672	9,785	9,898	9,220
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL		221,821	222,438	223,055	223,671	224,287	224,903	225,519	226,135	226,751	227,367	227,983	228,599	229,215	227,933

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

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	183	184	184	185	186	186	187	187	188	189	189	190	191	187
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	361.2	Collection Sewers - Gravity	101,882	102,178	102,473	102,768	103,064	103,359	103,655	103,950	104,245	104,541	104,836	105,131	105,427	103,655
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	6,122	6,158	6,194	6,230	6,266	6,301	6,337	6,373	6,409	6,445	6,481	6,517	6,552	6,337
13	364.2	Flow Measuring Devices	1,000	1,017	1,033	1,050	1,067	1,083	1,100	1,117	1,133	1,150	1,167	1,183	1,200	1,100
14	365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	8,253	8,280	8,307	8,334	8,361	8,388	8,415	8,442	8,469	8,496	8,523	8,550	8,577	8,415
21	371.3	Pumping Equipment	291	303	316	329	341	354	367	379	392	405	417	430	443	367
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	3,598	3,610	3,622	3,634	3,646	3,658	3,670	3,682	3,694	3,706	3,718	3,729	3,741	3,670
26	355.4	Power Generation Equipment	1,066	1,081	1,156	1,231	1,306	1,380	1,455	1,530	1,605	1,679	1,754	1,829	1,904	1,455
27	380.4	Treatment & Disposal Equipment	97,186	97,227	97,743	98,260	98,777	99,293	99,810	100,326	100,843	101,359	101,876	102,392	102,909	99,846
28	381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	382.4	Outfall Sewer Lines	(6,243)	(6,240)	(6,237)	(6,235)	(6,232)	(6,230)	(6,227)	(6,225)	(6,222)	(6,219)	(6,217)	(6,214)	(6,212)	(6,227)
30	389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	8,542	8,655	8,768	8,881	8,994	9,107	9,220	9,333	9,446	9,559	9,672	9,785	9,898	9,220
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	149	152	155	159	162	166	169	173	176	180	183	187	190	169
53	390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.71	Computer Equipment	808	971	1,148	1,328	1,513	1,701	1,896	2,096	2,308	2,528	2,750	2,981	3,214	1,942
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		TOTAL	222,778	223,576	224,864	226,153	227,449	228,748	230,053	231,363	232,666	234,016	235,349	236,690	238,034	230,135

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

Leisure Lakes
Docket No. 080121-WS

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

Historical Test Year Ending December 31, 2007

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

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

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

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-11

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	128,851	238,386
	2004		
26	Additions	1,398	0
27	Adjustments	0	0
28	12/31/04 Balance	130,249	238,386
	2005		
29	Additions	2,777	1,950
30	Adjustments	0	0
31	12/31/05 Balance	133,026	240,336
	2006		
32	Additions	0	0
33	Adjustments	(1,398)	0
34	12/31/06 Balance	131,628	240,336
	2007		
35	Additions	1,971	2,534
36	Adjustments	0	0
37	12/31/07 Balance	133,600	242,870

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Leisure Lakes

Schedule: A-12

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

Explanation: Provide the average CIAC balances by classification and Non-Used & useful calculations.

If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

Line No.	Acct No.	(1) Description	(2) (3) (4) Historical Test Year 2007			(5) (6) (7) Pro Forma Adjustments		
			Adjusted Balance	Non-Used & Useful %	Amount	Amount	Non-Used & Useful %	Amount
1		WATER						
2		Cash CIAC:						
3	320	Water Treatment Equipment	98,482	0.00%	0		0.00%	0
4	334	Meter Fees	19,552	0.00%	0		0.00%	0
5	331	Main Extension Charge	10,155	0.00%	0		0.00%	0
6	333	Service Installation Fees	4,213	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>132,402</u>		<u>0</u>	<u>0</u>		<u>0</u>
8								
9		Property CIAC:						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	0		0.00%	0
12	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16								
17		Total Water CIAC	<u>132,402</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		SEWER						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	211,816	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	10,916	0.00%	0		0.00%	0
24	363	Service Installation Fees	18,638	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>241,371</u>		<u>0</u>	<u>0</u>		<u>0</u>
26								
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29	360	Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361	Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	0
37		Total Property CIAC	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38								
39		Total Sewer CIAC	<u>241,371</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Leisure Lakes

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Oct-2007	(15) Average Balance
1		WATER														
2		Cash CIAC:														
3	320	Water Treatment Equipment	98,159	98,159	98,159	98,159	98,159	98,159	98,159	98,859	98,859	98,859	98,859	98,859	98,859	98,482
4	334	Meter Fees	19,510	19,510	19,510	19,510	19,510	19,510	19,510	19,600	19,600	19,600	19,600	19,600	19,600	19,552
5	331	Main Extension Charge	9,812	9,812	9,812	9,812	9,812	9,812	9,812	10,258	10,258	10,258	10,850	10,850	10,850	10,155
6	333	Service Installation Fees	4,147	4,147	4,147	4,147	4,147	4,147	4,147	4,290	4,290	4,290	4,290	4,290	4,290	4,213
7		Total Cash CIAC	131,628	131,628	131,628	131,628	131,628	131,628	131,628	133,007	133,007	133,007	133,600	133,600	133,600	132,402
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC	131,628	131,628	131,628	131,628	131,628	131,628	131,628	133,007	133,007	133,007	133,600	133,600	133,600	132,402
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	211,216	211,216	211,216	211,216	211,216	211,216	211,216	212,516	212,516	212,516	212,516	212,516	212,516	211,816
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	10,560	10,560	10,560	10,560	10,560	10,560	10,560	11,040	11,040	11,040	11,624	11,624	11,624	10,916
24	363	Service Installation Fees	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,730	18,730	18,730	18,730	18,730	18,730	18,638
25		Total Cash CIAC	240,336	240,336	240,336	240,336	240,336	240,336	240,336	242,286	242,286	242,286	242,870	242,870	242,870	241,371
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	240,336	240,336	240,336	240,336	240,336	240,336	240,336	242,286	242,286	242,286	242,870	242,870	242,870	241,371

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Leisure Lakes

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	WATER														
2	Cash CIAC:														
3	320 Water Treatment Equipment	98,159	98,159	98,159	98,159	98,159	98,159	98,159	98,859	98,859	98,859	98,859	98,859	98,859	98,482
4	334 Meter Fees	19,510	19,510	19,510	19,510	19,510	19,510	19,510	19,600	19,600	19,600	19,600	19,600	19,600	19,552
5	331 Main Extension Charge	9,812	9,812	9,812	9,812	9,812	9,812	9,812	9,812	10,258	10,258	10,258	10,850	10,850	10,155
6	333 Service Installation Fees	4,147	4,147	4,147	4,147	4,147	4,147	4,147	4,290	4,290	4,290	4,290	4,290	4,290	4,213
7	Total Cash CIAC	131,628	131,628	131,628	131,628	131,628	131,628	131,628	133,007	133,007	133,007	133,600	133,600	133,600	132,402
8															
9	Property CIAC:														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water CIAC	131,628	131,628	131,628	131,628	131,628	131,628	131,628	133,007	133,007	133,007	133,600	133,600	133,600	132,402
18															
19	SEWER														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	211,216	211,216	211,216	211,216	211,216	211,216	211,216	212,516	212,516	212,516	212,516	212,516	212,516	211,816
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	10,560	10,560	10,560	10,560	10,560	10,560	10,560	11,040	11,040	11,040	11,624	11,624	11,624	10,916
24	363 Service Installation Fees	18,560	18,560	18,560	18,560	18,560	18,560	18,560	18,730	18,730	18,730	18,730	18,730	18,730	18,638
25	Total Cash CIAC	240,336	240,336	240,336	240,336	240,336	240,336	240,336	242,286	242,286	242,286	242,870	242,870	242,870	241,371
26															
27	Property CIAC:														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	240,336	240,336	240,336	240,336	240,336	240,336	240,336	242,286	242,286	242,286	242,870	242,870	242,870	241,371

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

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-13

Page: 2 of 2

Preparer: R Griffin

Explanation: Schedule A-13 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
20	Additions		
21	Adjustments		
22	12/31/02 Balance		
	2003		
23	Additions		
24	Adjustments		
25	06/30/04 Amend. Order Balance	69,843	170,991
	2004		
26	Additions	1,615	3,156
27	Adjustments	0	0
28	12/31/04 Balance	71,458	174,147
	2005		
29	Additions	1,628	3,181
30	Adjustments	0	0
31	12/31/05 Balance	73,086	177,328
	2006		
32	Additions	9,079	19,934
33	Adjustments	(3,243)	(6,337)
34	12/31/06 Balance	78,922	190,925
	2007		
35	Additions	3,271	7,248
36	Adjustments	2,527	3,103
37	12/31/07 Balance	84,720	201,276

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Leisure Lakes

Schedule: A-14

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
		(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Non-Used & Useful Amount	(5) Amount	(6) Non-Used & Useful %	(7) Non-Used & Useful Amount
1	WATER						
2	Cash						
3	320 Water Treatment Equipment	75,897	0.00%	0		0.00%	0
4	334 Meter Fees	4,429	0.00%	0		0.00%	0
5	331 Main Extension Charge	1,105	0.00%	0		0.00%	0
6	333 Service Installation Fees	383	0.00%	0		0.00%	0
7	Total Cash	<u>81,814</u>		<u>0</u>	<u>0</u>		<u>0</u>
8							
9	Property						
10	330 Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331 T&D Mains	0	0.00%	0		0.00%	0
12	333 Services	0	0.00%	0		0.00%	0
13	334 Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335 Hydrants	0	0.00%	0		0.00%	0
15	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
16							
17	Total Water	<u>81,814</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	SEWER						
20	Cash						
21	380 Treatment & Disposal Equipment	190,731	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	1,455	0.00%	0		0.00%	0
24	363 Service Installation Fees	3,905	0.00%	0		0.00%	0
25	Total Cash	<u>196,091</u>		<u>0</u>	<u>0</u>		<u>0</u>
26							
27	Property						
28	354 Structures & Improvements	0	0.00%	0		0.00%	0
29	360 Collection Sewers- Force	0	0.00%	0		0.00%	0
30	361 Collection Sewers- Gravity	0	0.00%	0		0.00%	0
31	363 Services to Customers	0	0.00%	0		0.00%	0
32	370 Lift Stations	0	0.00%	0		0.00%	0
33	371 Pumping Equipment	0	0.00%	0		0.00%	0
34	366 Reuse Services	0	0.00%	0		0.00%	0
35	375 Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389 Other Plant Misc Equip	0	0.00%	0		0.00%	0
37	Total Property	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
38							
39	Total Sewer	<u>196,091</u>		<u>0</u>	<u>0</u>		<u>0</u>

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

Florida Public Service Commission

Schedule: A-14
 Page: 2 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Description	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		WATER														
2		Cash														
3	320	Water Treatment Equipment	73,662	73,871	74,081	74,291	74,500	74,710	74,919	75,129	75,341	75,553	75,766	75,978	76,188	74,922
4	334	Meter Fees	3,940	3,986	4,032	4,078	4,124	4,169	4,215	4,261	4,307	4,353	4,400	4,446	4,492	4,216
5	331	Main Extension Charge	989	999	1,010	1,021	1,032	1,042	1,053	1,064	1,075	1,087	1,098	1,110	1,122	1,054
6	333	Service Installation Fees	331	336	341	346	351	355	360	365	370	375	381	386	391	361
7		Total Cash AAC	<u>78,922</u>	<u>79,193</u>	<u>79,464</u>	<u>79,735</u>	<u>80,006</u>	<u>80,277</u>	<u>80,548</u>	<u>80,819</u>	<u>81,094</u>	<u>81,369</u>	<u>81,644</u>	<u>81,920</u>	<u>82,193</u>	<u>80,553</u>
8																
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Total Property AAC	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16																
17		Total Water AAC	<u>78,922</u>	<u>79,193</u>	<u>79,464</u>	<u>79,735</u>	<u>80,006</u>	<u>80,277</u>	<u>80,548</u>	<u>80,819</u>	<u>81,094</u>	<u>81,369</u>	<u>81,644</u>	<u>81,920</u>	<u>82,193</u>	<u>80,553</u>
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	185,923	186,482	187,042	187,602	188,161	188,721	189,281	189,840	190,405	190,971	191,536	192,102	192,667	189,287
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	1,330	1,344	1,358	1,373	1,387	1,401	1,416	1,431	1,446	1,461	1,476	1,492	1,507	1,417
24	363	Service Installation Fees	3,672	3,699	3,727	3,754	3,781	3,808	3,835	3,862	3,889	3,917	3,944	3,971	3,999	3,835
25		Total Cash AAC	<u>190,925</u>	<u>191,526</u>	<u>192,127</u>	<u>192,728</u>	<u>193,329</u>	<u>193,930</u>	<u>194,531</u>	<u>195,132</u>	<u>195,740</u>	<u>196,348</u>	<u>196,956</u>	<u>197,565</u>	<u>198,173</u>	<u>194,539</u>
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
38																
39		Total Sewer AAC	<u>190,925</u>	<u>191,526</u>	<u>192,127</u>	<u>192,728</u>	<u>193,329</u>	<u>193,930</u>	<u>194,531</u>	<u>195,132</u>	<u>195,740</u>	<u>196,348</u>	<u>196,956</u>	<u>197,565</u>	<u>198,173</u>	<u>194,539</u>

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year 12/01/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/01/07	(15) Average Balance
1	WATER														
2	Cash														
3	320 Water Treatment Equipment	73,662	74,034	74,406	74,777	75,149	75,521	75,893	76,267	76,642	77,016	77,391	77,765	78,140	75,897
4	334 Meter Fees	3,940	4,022	4,103	4,184	4,265	4,347	4,428	4,510	4,591	4,673	4,755	4,836	4,918	4,429
5	331 Main Extension Charge	989	1,008	1,027	1,046	1,065	1,084	1,103	1,123	1,143	1,162	1,184	1,205	1,226	1,105
6	333 Service Installation Fees	331	340	348	357	366	374	383	392	401	410	419	428	437	383
7	Total Cash AAC	78,922	79,403	79,884	80,364	80,845	81,326	81,807	82,292	82,776	83,261	83,748	84,234	84,720	81,814
8															
9	Property														
10	330 Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331 T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	333 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334 Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16															
17	Total Water AAC	78,922	79,403	79,884	80,364	80,845	81,326	81,807	82,292	82,776	83,261	83,748	84,234	84,720	81,814
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	185,923	186,723	187,523	188,323	189,123	189,923	190,723	191,528	192,333	193,138	193,943	194,748	195,553	190,731
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	1,330	1,350	1,371	1,391	1,412	1,432	1,453	1,474	1,495	1,517	1,539	1,562	1,584	1,455
24	363 Service Installation Fees	3,672	3,711	3,750	3,788	3,827	3,866	3,904	3,943	3,982	4,021	4,061	4,100	4,139	3,905
25	Total Cash AAC	190,925	191,784	192,643	193,503	194,362	195,221	196,080	196,946	197,811	198,676	199,543	200,409	201,276	196,091
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	190,925	191,784	192,643	193,503	194,362	195,221	196,080	196,946	197,811	198,676	199,543	200,409	201,276	196,091

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

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

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

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

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

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

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

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

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

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

Florida Public Service Commission

Leisure Lakes
Docket No. 080121-WS
0

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

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Description	(2) 12/31/06	(3) 2007 Average
1	Balance Sheet Accounts		
2	For All Systems:		
3	Accounts Receivable - Customer	1,850,777	1,870,929
4	Allowance for Bad Debts	(60,221)	(100,908)
5	Temporary Investments	0	392
6	Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8	Prepayments	153,113	181,073
9			
10	TOTAL CURRENT ASSETS	<u>2,603,576</u>	<u>2,658,067</u>
11			
12	Less:		
13	Accounts Payable	2,281,410	799,218
14	Accrued Taxes	(601,457)	(1,155,342)
15	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17			
18	TOTAL CURRENT & ACC. LIABILITIES	<u>2,148,073</u>	<u>336,452</u>
19			
20	Total Working Capital Balance Sheet Accounts- All Systems	<u>455,503</u>	<u>2,321,615</u>
21			
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all systems in Aqua Utilizes FL, Inc.		
24	Allocation Percentage - Water	0.776%	0.764%
25	Assets Allocated - Water (line 10 x line 23)	20,194	20,310
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(16,661)	(2,571)
27			
28	Allocation Percentage - Sewer	0.754%	0.743%
29	Assets Allocated - Sewer (line 7 x line 17)	19,637	19,750
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(16,201)	(2,500)
31			
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	12,092	11,420
39	Sewer	11,419	10,785
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	<u>15,625</u>	<u>29,159</u>
47	Sewer (Lines 29-30+35+39+43)	<u>14,855</u>	<u>28,035</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Leisure Lakes

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Schedule: A-18

Page: 1 of 1

Preparer: S Anzaldo

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Utility Plant	85,968,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,787,683	93,783,578	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,875	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,598
3	Utility Plant Acquisition														
4															
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6															
7	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,656)	(31,217,204)	(31,443,483)	(31,783,138)	(32,068,280)	(32,373,717)	(32,489,964)	(32,868,357)	(31,315,463)
8															
9	NET UTILITY PLANT	66,498,431	66,632,038	67,021,159	67,902,349	68,784,066	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,180	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,807,823	1,833,110	1,896,851	2,019,818	2,089,383	1,802,602	2,346,154	2,126,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,864)	(63,413)	(83,656)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,889)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(757,300)
18	Temporary Investments		5,092												392
19	Materials & Supplies														
20	Unbilled Revenue	659,907	670,701	609,789	699,092	746,285	831,743	829,001	749,130	783,217	645,341	656,591	616,494	688,269	708,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	Other Current Assets		2,490	13,225	17,082	43		1,278	1,852	8,671	2,354	3,303	6,359	14,267	5,454
23															
24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,628,699	1,825,590	1,939,511	2,033,013	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	198,273	1,352,389
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,612	464,714	454,054	443,845	426,275	411,422	386,809	508,789	461,047
30															
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
32															
33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,663,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

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

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

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

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued														
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794)	(466,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,929)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,261)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,876,331	37,740,887	35,761,012	37,220,284
8															
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,617,338
10															
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Asoc Cos														
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,663)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,086
15	Accrued Dividends														
16	Customer Deposits	582,056	574,701	563,299	551,856	538,676	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,691	739,819	675,491
18															
19	TOTAL CURRENT & ACC LIABILITIES	2,730,128	998,068	1,110,123	562,099	793,966	1,150,883	1,095,488	909,261	1,227,086	888,065	1,071,108	(515,541)	(917,277)	654,112
20															
21	Other Deferred Credits & Oper. Reserves		2,044	4,088	6,132	7,739	8,909	10,079	11,249	12,419	13,589	14,759	15,929	17,099	9,541
22															
23	Contributions in Aid of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311	26,981,271	26,994,018	27,011,754	27,077,994	27,091,567	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,990
27															
28	Total CIAC & Def Taxes	15,431,173	15,412,598	15,364,916	15,308,001	15,295,649	15,252,216	15,195,906	15,131,440	15,071,929	15,080,730	14,996,863	14,995,876	15,248,967	15,212,627
29															
30	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,863,061	77,574,094	78,224,473	75,997,547	76,604,930	74,683,020	76,245,914	75,613,902

Leisure Lakes
NET OPERATING INCOME

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Comparative O & M Expenses - Water, Explanations	B-7 Supl	61
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Analysis of Contractual Services	B-9	64
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Net Depreciation Expense - Water	B-13	69
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Taxes Other Than Income	B-15	71

Schedule of Water Net Operating Income

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: B-1

Page: 1 of 1

Preparer: S Szczygiel

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

(1) Line No.	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules	
1	OPERATING REVENUES	56,931	(434)	56,497	0	56,497	66,080	122,577	B-4, E-2
2	Operation & Maintenance	75,636	(13,483)	62,153	7,334	69,487	976	70,463	B-5
3	Depreciation, net of CIAC Amort.,U&U	10,626	(210)	10,416	374	10,790	0	10,790	B-13
4	Amortization	0	1,344	1,344	0	1,344	0	1,344	B-3
5	Taxes Other Than Income	2,636	1,306	3,942	3,302	7,244	2,974	10,218	B-15
6	Provision for Income Taxes	(12,332)	2,401	(9,931)	(4,369)	(14,300)	23,967	9,667	C-1, B-3
7	OPERATING EXPENSES	76,567	(8,644)	67,924	6,642	74,566	27,916	102,482	
8	NET OPERATING INCOME	(19,636)	8,209	(11,427)	(6,642)	(18,069)	38,163	20,094	
9	RATE BASE	195,965	34,463	230,428	16,349	246,777		246,777	A-1
10	RATE OF RETURN	-10.02%		-4.96%				8.14%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Per Books 2007	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2007	(5) Pro Forma Adjustments	(6) Pro Forma Adjusted	(7) Requested Revenue Adjustment	(8) Requested Annual Revenues	(9) Supporting Schedules
1	OPERATING REVENUES	68,774	(408)	68,366	0	68,366	31,419	99,785	B-4, E-2
2	Operation & Maintenance	82,913	(14,067)	68,846	6,659	75,506	464	75,970	B-6
3	Depreciation, net of CIAC Amort.,U&U	5,854	(2,248)	3,606	364	3,970	0	3,970	B-14
4	Amortization	0	1,269	1,269	0	1,269	0	1,269	B-3
5	Taxes Other Than Income	4,488	31	4,519	(32)	4,487	1,414	5,900	B-15
6	Provision for Income Taxes	(9,444)	4,969	(4,475)	(2,815)	(7,289)	11,396	4,106	C-1, B-3
7	OPERATING EXPENSES	83,812	(10,046)	73,766	4,176	77,942	13,273	91,215	
8	NET OPERATING INCOME	(15,038)	9,638	(5,400)	(4,176)	(9,576)	18,146	8,570	
9	RATE BASE	76,469	14,215	90,684	15,898	106,582		106,582	A-2
10	RATE OF RETURN	-19.67%		-5.95%				8.04%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

Historical [X] Projected []

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

Line No.	Acct	(1) Description	(2)	(3)	(4)
			2007 Water	2007 Sewer	Supporting Schedules
1		UTILITY TEST YEAR ADJUSTMENTS - 2007			
2	A	REVENUES			
3		Billed less Booked Revenue	(434)		E-2
4		Billed less Booked Revenue		(408)	
5		TOTAL REVENUE ADJUSTMENTS	<u>(434)</u>	<u>(408)</u>	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	Redistribute Admin employee terminations & New Hires	(138)	(134)
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	117	92
10	603/703	Salaries & Wages - Officers, Exec.	0	0	
11	604/704	Employee Pensions & Benefits	0	0	
12	610/710	Purchased Water / Sewer Treatment	0	0	
13	NA/711	Sludge Removal Expense	0	0	
14	615/715	Purchased Power	0	0	
15	616/716	Fuel for Purchased Power	0	0	
16	618/718	Chemicals	0	0	
17	620/720	Materials & Supplies	0	0	
18	631/731	Contractual Services - Engineering	0	0	
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	344	334
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	68	66
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	57	55
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	38	37
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	3	3
24	635/735	Contractual Services - Testing	0	0	
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	289	281
26	641/741	Rental of Building/Real Prop.	0	0	
27	642/742	Rental of Equipment	0	0	
28	650/750	Transportation Expenses	0	0	
29	656/756	Insurance - Vehicle	0	0	
30	657/757	Insurance - General Liability	0	0	
31	658/758	Insurance - Workman's Comp.	0	0	
32	659/759	Insurance - Other	0	0	
33	660/760	Advertising Expense	0	0	
34	666/766	Reg. Comm. Exp. - Rate Case Amort.	0	0	
35	667/767	Reg. Comm. Exp. - Rate Case Other	0	0	
36	670/770	Bad Debt Expense	0	0	
37	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	(13,753)	(14,487)
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(196)	(191)
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(126)	(123)
40		Excess water loss adjustment for Purchased Water, Power, and Chemicals	(185)		
41					
42		TOTAL Q&M ADJUSTMENTS	<u>(13,483)</u>	<u>(14,067)</u>	
43					

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Pro Forma Water	(3) Pro Forma Sewer	(4) Supporting Schedules
1	UTILITY TEST YEAR ADJUSTMENTS - 2007, continued			
2	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
3	Allocation of Corporate IT	2,474	2,406	
4	Allocation of Corp Structures & Improvements	42	41	
5		-	-	
6	PSC Depr Rate Correction, Depr Expn	58	182	
7	PSC Depr Rate Correction, Amort CIAC	(2,527)	(3,103)	
8	Reduction for NU&U	(259)	(1,775)	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>(210)</u>	<u>(2,248)</u>	
10				
11				
12	D AMORTIZATION			
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	1,344	1,269	
14	-	0	0	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>1,344</u>	<u>1,269</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment	RAF on Adj'd Rev less RAF Per Books	(23)	(37)
20	Payroll tax adjustment	On Salary & Wage adjustments explained above	1,358	782
21	Property tax adjustment		0	0
22	Property tax adjustment	NU&U portion of Property Taxes	(29)	(714)
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>1,306</u>	<u>31</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	2,401	4,969	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>2,401</u>	<u>4,969</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>(8,643)</u>	<u>(10,046)</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Schedule Year Ended: 12/31/07

Historical [] Projected [X]

Schedule: B-3

Page: 3 of 4

Preparer: S Szczygiel

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

Line No.	Acct	(1) Description	(2)		(3)	(4)
			Water	Sewer	Sewer	Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS				
2						
3	B	OPERATIONS & MAINTENANCE				B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	473	372	
5	601/701		Market Based Increases	450	187	
6	601/701		New Rates Manager & Controller	1,299	1,263	
7	601/701			0	0	
8	601/701			0	0	
9	603/703	Salaries & Wages - Officers, Exec.		0	0	
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	192	52	
11	610/710	Purchased Water / Sewer Treatment		0	0	
12	NA/711	Sludge Removal Expense		0	0	
13	615/715	Purchased Power		0	0	
14	616/716	Fuel for Purchased Power		0	0	
15	618/718	Chemicals		0	0	
16	620/720	Materials & Supplies		0	0	
17	631/731	Contractual Services - Engineering		0	0	
18	632/732	Contractual Services - Accounting		0	0	
19	633/733	Contractual Services - Legal		0	0	
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	38	37	
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	148	144	
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	11	11	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(464)	(452)	
24	634/734		Additional 2008 Service Co employee benefits	101	98	
25	635/735	Contractual Services - Testing		0	0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	63	61	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	5	5	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(404)	(393)	
29	636/736		Additional 2008 ACO employee benefits	454	441	
30	636/736			0	0	
31	636/736			0	0	
32	641/741	Rental of Building/Real Prop.	New office rent	64	62	
33	642/742	Rental of Equipment		0	0	
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	489	476	
35	656/756	Insurance - Vehicle		0	0	
36	657/757	Insurance - General Liability		0	0	
37	658/758	Insurance - Workman's Comp.		0	0	
38	659/759	Insurance - Other		0	0	
39	660/760	Advertising Expense		0	0	
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10	3,957	3,848	
41	667/767	Reg. Comm. Exp. - Rate Case Other		0	0	
42	670/770	Bad Debt Expense		0	0	
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	458	446	
44						
45						
46		TOTAL O&M ADJUSTMENTS		<u>7,334</u>	<u>6,659</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	UTILITY PRO FORMA ADJUSTMENTS, continued			
2				
3	C DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	0	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	374	364	
6		0		
7			0	
8		0		
9			0	
10		0	0	
11	TOTAL	<u>374</u>	<u>364</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	0	
16	-	0	0	
17	TOTAL	<u>0</u>	<u>0</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	73	45	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	3,301	(193)	
22	Property taxes associated with Pro Forma plant	74	72	
23	Property Tax adjustment for Non-Used & Useful plant	(145)	44	
24	TOTAL	<u>3,302</u>	<u>(32)</u>	
25				
26				
27	F INCOME TAXES			C-1
28	Income tax impact of the adjustments to per book income	(4,369)	(2,815)	
29	TOTAL	<u>(4,369)</u>	<u>(2,815)</u>	
30				
31	TOTAL EXPENSE ADJUSTMENTS	<u>6,642</u>	<u>4,176</u>	
32				
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>66,080</u>	<u>31,419</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>976</u>	<u>464</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>2,974</u>	<u>1,414</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	56,497	68,366	B-1, B-2
46	Plus Required Revenue Adjustment	<u>66,080</u>	<u>31,419</u>	
47	Rate Year Revenue at Proposed Rates	<u>122,577</u>	<u>99,785</u>	
48				
49	Less Operating Expenses Before Income Taxes	(92,815)	(87,109)	B-1, B-2
50	Less Interest Expense	(4,701)	(2,031)	D-1
51	Taxable Income	<u>25,061</u>	<u>10,644</u>	
52	Income Tax at Composite Rate of 38.575%	9,667	4,106	
53	Less Income Tax at Present Rates	14,300	7,289	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>23,967</u>	<u>11,396</u>	

Test Year Operating Revenues

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

Historical [X] Projected []

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

Line No.	(1) WATER		(3) SEWER	
	Account No. and Description	Revenues	Account No. and Description	Revenues
1	WATER SALES		SEWER SALES	
2	460.1	Unmetered Water Revenue	521.1	Flat Rate - Residential
3	461.1	Metered - Residential	521.2	Flat Rate - Commercial
4	461.2	Metered - Commercial	521.3	Flat Rate - Industrial
5	461.3	Metered - Industrial	521.4	Flat Rate - Public Authorities
6	461.4	Metered - Public Authorities	521.5	Flat Rate - Multi-Family
7	461.5	Metered - Multi-Family	521.6	Flat Rate - Other
8	461.6	Metered - Other	522.1	Measured - Residential
9	462.1	Public Fire Protection	522.2	Measured - Commercial
10	462.2	Private Fire Protection	522.3	Measured - Industrial
11	464.0	Other Sales - Public Authorities	522.4	Measured - Public Authorities
12	465.0	Irrigation Customers	522.5	Measured - Multi-Family
13	466.0	Sales for Resale	523.0	Other Sales - Public Authorities
14	467.0	Interdepartmental Sales	524.0	Revenues From Other Systems
15	475.0	Unbilled Revenues	525.0	Interdepartmental Sales
16			526.0	Effluent
17			527.0	Unbilled Revenues
18			540.5	Flat Rate - Reuse
19	TOTAL WATER SALES	56,426	TOTAL SEWER SALES	68,774
20				
21	OTHER WATER REVENUES		OTHER SEWER REVENUES	
22	470.0	Forfeited Discounts	531.0	Sale Of Sludge
23	471.0	Misc. Service Revenues	532.0	Forfeited Discounts
24	472.0	Rents From Water Property	534.0	Rents From Sewer Property
25	473.0	Interdepartmental Rents	535.0	Interdepartmental Rents
26	474.04	Other Water Revenues	536.0	Other Sewer Revenues
27	TOTAL OTHER WATER REVENUES	505	TOTAL OTHER SEWER REVENUES	0
28				
29	TOTAL WATER OPERATING REVENUES	56,931	TOTAL SEWER OPERATING REVENUES	68,774

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

Florida Public Service Commission

Leisure Lakes

Schedule: B-5

Docket No. 080121-WS

Page: 1 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007	2007	2007	Unacc. Water	2007	Pro Forma	Unacc. Water	Pro Forma	
		Per Books	Normalizations	Normalized	Ajdstmnt @ 19.60%	Adjusted	Adjustments	Ajdstmnt @ 19.60%	Pro Forma	
1	601 Salaries & Wages - Employees	17,814	(21)	17,793		17,793	2,221		20,015	
2	603 Salaries & Wages - Officers, Exec.	2,649	0	2,649		2,649	0		2,649	
3	604 Employee Pensions & Benefits	253	0	253		253	192		446	
4	610 Purchased Water	0	0	0	0	0	0	0	0	
5	615 Purchased Power	5,599	0	5,599		5,599	0		5,599	
6	616 Fuel for Purchased Power	280	0	280	(55)	225	0	0	225	
7	618 Chemicals	2,919	0	2,919		2,919	0		2,919	
8	620 Materials & Supplies	663	0	663	(130)	533	0	0	533	
9	631 Contractual Services - Engineering	92	0	92		92	0		92	
10	632 Contractual Services - Accounting	(118)	344	226		226	0		226	
11	633 Contractual Services - Legal	690	68	758		758	0		758	
12	634 Contractual Services - Mgmt. Fees	6,390	97	6,488		6,488	(165)		6,322	
13	635 Contractual Services - Testing	2,772	0	2,772		2,772	0		2,772	
14	636 Contractual Services - Other	20,843	289	21,132		21,132	117		21,249	
15	641 Rental of Building/Real Prop.	2,930	0	2,930		2,930	64		2,995	
16	642 Rental of Equipment	225	0	225		225	0		225	
17	650 Transportation Expenses	3,600	0	3,600		3,600	489		4,089	
18	656 Insurance - Vehicle	302	0	302		302	0		302	
19	657 Insurance - General Liability	1,203	0	1,203		1,203	0		1,203	
20	658 Insurance - Workman's Comp.	180	0	180		180	0		180	
21	659 Insurance - Other	397	0	397		397	0		397	
22	660 Advertising Expense	15	0	15		15	0		15	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	3,957		3,957	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0		0	
25	670 Bad Debt Expense	(411)	0	(411)		(411)	0		(411)	
26	675 Miscellaneous Expense	6,346	(14,075)	(7,729)		(7,729)	458		(7,271)	
27										
28	TOTAL WATER O & M EXPENSES	75,636	(13,298)	62,338	(185)	62,153	7,334	0	69,487	

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

Florida Public Service Commission

Leisure Lakes

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-5

Page: 2 of 5

Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Per Books Annual	
1	601 Salaries & Wages - Employees	1,320	1,082	1,380	1,384	1,347	1,644	1,676	1,671	16,190	2,497	(14,405)	2,029	17,814	
2	603 Salaries & Wages - Officers, Exec.	224	224	(241)	240	247	309	327	306	2,956	440	(2,701)	317	2,649	
3	604 Employee Pensions & Benefits	141	114	(149)	182	180	114	21	(183)	(918)	(48)	660	140	253	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	534	492	505	482	466	435	466	443	629	577	127	442	5,599	
6	616 Fuel for Purchased Power	0	37	0	0	0	243	0	0	0	0	0	0	280	
7	618 Chemicals	0	0	528	0	0	880	0	352	0	448	373	338	2,919	
8	620 Materials & Supplies	(24)	23	48	60	35	38	218	78	383	63	(352)	93	663	
9	631 Contractual Services - Engineering	12	12	12	12	12	12	12	12	0	0	0	0	92	
10	632 Contractual Services - Accounting	80	70	70	(250)	41	41	40	40	(33)	39	49	(304)	(118)	
11	633 Contractual Services - Legal	50	48	57	54	56	62	75	72	785	102	(743)	73	690	
12	634 Contractual Services - Mgmt. Fees	429	428	510	677	658	611	440	266	801	475	586	510	6,390	
13	635 Contractual Services - Testing	2	194	214	194	2	566	195	315	536	196	165	195	2,772	
14	636 Contractual Services - Other	588	1,224	1,274	1,292	954	2,196	2,757	2,161	6,210	1,787	(1,560)	1,959	20,843	
15	641 Rental of Building/Real Prop.	211	203	243	230	238	265	320	305	3,330	433	(3,156)	308	2,930	
16	642 Rental of Equipment	16	16	19	18	18	20	25	23	256	33	(242)	24	225	
17	650 Transportation Expenses	312	302	292	279	331	284	234	329	(800)	281	1,499	256	3,600	
18	656 Insurance - Vehicle	25	25	25	25	25	25	25	25	26	25	25	25	302	
19	657 Insurance - General Liability	100	100	101	101	101	101	99	100	103	100	98	100	1,203	
20	658 Insurance - Workman's Comp.	15	15	15	15	15	15	15	15	15	15	15	15	180	
21	659 Insurance - Other	33	33	33	33	33	33	33	33	34	33	32	33	397	
22	660 Advertising Expense	1	1	1	1	1	1	2	2	17	2	(16)	2	15	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	(200)	50	52	26	41	(90)	96	32	(299)	(27)	(156)	65	(411)	
26	675 Miscellaneous Expense	450	626	520	489	506	561	684	644	6,837	824	(6,442)	649	6,346	
27															
28	TOTAL WATER O & M EXPENSES	4,321	5,319	5,507	5,545	5,307	8,365	7,756	7,042	37,056	8,296	(26,145)	7,268	75,636	

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

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	601 Salaries & Wages - Employees	318	121	227	296	220	390	161	224	413	445	546	570		3,932
2	603 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	(0)	0	(0)	(0)	0	0	0	0
3	604 Employee Pensions & Benefits	(40)	(83)	(226)	(10)	(4)	(58)	(152)	(349)	(579)	(197)	(72)	(40)		(1,809)
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	519	478	487	466	449	416	442	421	386	546	358	419		5,385
6	616 Fuel for Purchased Power	0	37	0	0	0	243	0	0	0	0	0	0	0	280
7	618 Chemicals	0	0	528	0	0	880	0	352	0	448	373	338		2,919
8	620 Materials & Supplies	(48)	0	20	34	8	7	181	42	0	14	11	58		326
9	631 Contractual Services - Engineering	12	12	12	12	12	12	12	12	0	0	0	0	0	92
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(208)	(0)	(0)	0	(0)	0	(0)	0	0	0	(208)
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634 Contractual Services - Mgmt. Fees	0	(0)	(0)	(0)	0	(0)	(0)	0	(0)	0	(0)	0	0	(0)
13	635 Contractual Services - Testing	0	192	212	192	0	564	192	312	507	192	192	192		2,747
14	636 Contractual Services - Other	0	678	689	694	330	1,568	2,024	1,437	877	854	2,947	1,211		13,309
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650 Transportation Expenses	48	0	0	0	(0)	(0)	0	(0)	0	(0)	(0)	0	0	48
18	656 Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	0	(0)
19	657 Insurance - General Liability	(0)	(0)	0	(0)	(0)	0	0	(0)	0	0	0	0	0	0
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	(0)	0	0	0	0	0	0
21	659 Insurance - Other	0	0	(0)	(0)	(0)	0	0	(0)	0	0	0	0	0	0
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	(186)	63	67	40	56	(74)	116	52	(87)	1	(358)	85		(224)
26	675 Miscellaneous Expense	17	211	22	19	19	19	30	19	19	(63)	19	19		347
27															
28	TOTAL WATER O & M EXPENSES	639	1,708	2,038	1,534	1,088	3,967	3,006	2,522	1,536	2,238	4,016	2,853		27,145

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

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-5

Page: 4 of 5

Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1) 2007 Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) 2007 Dec	(13) Total Annual
1	601 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	41	48	(453)	41	41	79	49	41	63	64	41	50	104
3	604 Employee Pensions & Benefits	216	231	116	229	223	216	225	116	216	203	220	217	2,540
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Accounting	81	70	70	(41)	41	41	41	41	(25)	40	41	(303)	97
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634 Contractual Services - Mgmt. Fees	428	427	509	676	657	609	438	265	788	473	599	509	6,379
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
14	636 Contractual Services - Other	267	238	216	248	263	226	248	260	273	274	289	280	3,081
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650 Transportation Expenses	337	372	376	359	414	376	345	435	355	431	405	363	4,568
18	656 Insurance - Vehicle	25	25	25	25	25	25	25	25	25	25	25	25	302
19	657 Insurance - General Liability	100	100	100	100	100	100	99	100	100	100	100	100	1,201
20	658 Insurance - Workman's Comp.	15	15	15	15	15	15	15	15	15	15	15	15	180
21	659 Insurance - Other	33	33	33	33	33	33	33	33	33	33	33	33	396
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27														
28	TOTAL WATER O & M EXPENSES	1,543	1,560	1,009	1,685	1,812	1,721	1,518	1,430	1,830	1,675	1,765	1,301	18,847

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

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-5

Page: 5 of 5

Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate	
1	601 Salaries & Wages - Employees	1,002	961	1,152	1,089	1,127	1,254	1,514	1,447	15,777	2,052	(14,951)	1,458	13,882	46.83%	
2	603 Salaries & Wages - Officers, Exec.	184	176	211	200	207	230	278	265	2,893	376	(2,741)	267	2,545	8.59%	
3	604 Employee Pensions & Benefits	(34)	(33)	(40)	(37)	(39)	(43)	(52)	(50)	(542)	(71)	514	(50)	(477)	-1.61%	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
5	615 Purchased Power	15	15	18	17	17	19	23	22	243	32	(230)	22	214	0.72%	
6	616 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
8	620 Materials & Supplies	24	23	28	26	27	30	37	35	383	50	(363)	35	337	1.14%	
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
10	632 Contractual Services - Accounting	(1)	(0)	(1)	(1)	(1)	(1)	(1)	(1)	(8)	(1)	8	(1)	(7)	-0.02%	
11	633 Contractual Services - Legal	50	48	57	54	56	62	75	72	785	102	(743)	73	690	2.33%	
12	634 Contractual Services - Mgmt. Fees	1	1	1	1	1	1	1	1	13	2	(13)	1	12	0.04%	
13	635 Contractual Services - Testing	2	2	2	2	2	2	3	3	29	4	(27)	3	25	0.09%	
14	636 Contractual Services - Other	321	308	370	349	362	402	486	464	5,061	658	(4,796)	468	4,453	15.02%	
15	641 Rental of Building/Real Prop.	211	203	243	230	238	265	320	305	3,330	433	(3,156)	308	2,930	9.89%	
16	642 Rental of Equipment	16	16	19	18	18	20	25	23	256	33	(242)	24	225	0.76%	
17	650 Transportation Expenses	(73)	(70)	(84)	(80)	(82)	(92)	(111)	(108)	(1,155)	(150)	1,094	(107)	(1,016)	-3.43%	
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.00%	
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	3	0	(2)	0	2	0.01%	
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
21	659 Insurance - Other	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.00%	
22	660 Advertising Expense	1	1	1	1	1	1	2	2	17	2	(16)	2	15	0.05%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	670 Bad Debt Expense	(13)	(13)	(16)	(15)	(15)	(17)	(20)	(19)	(212)	(28)	201	(20)	(187)	-0.63%	
26	675 Miscellaneous Expense	433	415	498	471	487	542	654	625	6,818	887	(6,461)	630	5,999	20.24%	
27																
28	TOTAL WATER O & M EXPENSES	2,139	2,051	2,460	2,325	2,407	2,677	3,234	3,090	33,690	4,383	(31,927)	3,114	29,644	100.00%	
	675863 Service & Sundry input to be allocated to lines 1-26	2,139	2,051	2,460	2,325	2,407	2,677	3,234	3,090	33,690	4,383	(31,927)	3,114	29,644		

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

Florida Public Service Commission

Leisure Lakes

Schedule: B-6

Docket No. 080121-WS

Page: 1 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

Line No.	(1) Account No. and Name	(2) 2007 Per Books	(3) 2007 Normalizations	(4) 2007 Normalized	(5) Excess I&I Ajdstmnt @ N/A	(6) 2007 Adjusted	(7)	(8)	(9)
							Pro Forma Adjustments	Excess I&I Ajdstmnt @ N/A	Pro Forma
1	701 Salaries & Wages - Employees	15,664	(42)	15,622		15,622	1,822		17,445
2	703 Salaries & Wages - Officers, Exec.	2,672	0	2,672		2,672	0		2,672
3	704 Employee Pensions & Benefits	237	0	237		237	52		289
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	10,134	0	10,134		10,134	0		10,134
6	715 Purchased Power	4,940	0	4,940	0	4,940	0	0	4,940
7	716 Fuel for Power Production	0	0	0		0	0		0
8	718 Chemicals	7,267	0	7,267	0	7,267	0	0	7,267
9	720 Materials & Supplies	885	0	885		885	0		885
10	731 Contractual Services - Engineering	89	0	89		89	0		89
11	732 Contractual Services - Accounting	(114)	334	220		220	0		220
12	733 Contractual Services - Legal	697	66	763		763	0		763
13	734 Contractual Services - Mgmt. Fees	6,212	95	6,307		6,307	(161)		6,146
14	735 Contractual Services - Testing	3,123	0	3,123		3,123	0		3,123
15	736 Contractual Services - Other	16,325	281	16,606		16,606	114		16,720
16	741 Rental of Building/Real Prop.	2,960	0	2,960		2,960	62		3,022
17	742 Rental of Equipment	227	0	227		227	0		227
18	750 Transportation Expenses	3,414	0	3,414		3,414	476		3,890
19	756 Insurance - Vehicle	294	0	294		294	0		294
20	757 Insurance - General Liability	1,170	0	1,170		1,170	0		1,170
21	758 Insurance - Workman's Comp.	175	0	175		175	0		175
22	759 Insurance - Other	386	0	386		386	0		386
23	760 Advertising Expense	15	0	15		15	0		15
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	3,848		3,848
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0		0
26	770 Bad Debt Expense	(149)	0	(149)		(149)	0		(149)
27	775 Miscellaneous Expense	6,289	(14,801)	(8,512)		(8,512)	446		(8,066)
28									
29	TOTAL WATER O & M EXPENSES	82,913	(14,067)	68,846	0	68,846	6,659	0	75,506

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Per Books Annual	
1	701 Salaries & Wages - Employees	1,019	1,017	1,337	1,203	1,285	1,297	1,678	1,654	16,131	2,265	(15,074)	1,852	15,664	
2	703 Salaries & Wages - Officers, Exec.	224	224	(227)	240	248	309	329	308	2,995	443	(2,741)	319	2,672	
3	704 Employee Pensions & Benefits	54	50	(73)	61	57	39	52	44	(492)	(78)	556	(32)	237	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	2,100	2,100	2,100	2,100	0	0	0	0	0	0	0	1,734	10,134	
6	715 Purchased Power	431	381	402	399	409	377	405	428	651	448	137	474	4,940	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	328	990	1,067	1,014	137	1,102	697	650	377	276	231	399	7,267	
9	720 Materials & Supplies	25	23	28	41	92	31	212	122	539	104	(368)	36	885	
10	731 Contractual Services - Engineering	11	11	11	11	11	11	11	11	0	0	0	0	89	
11	732 Contractual Services - Accounting	78	68	68	(242)	39	39	39	39	(32)	38	48	(295)	(114)	
12	733 Contractual Services - Legal	50	48	58	55	56	63	76	73	795	103	(754)	73	697	
13	734 Contractual Services - Mgmt. Fees	417	416	496	658	639	593	427	259	780	462	570	496	6,212	
14	735 Contractual Services - Testing	2	245	670	245	2	488	246	246	272	247	215	246	3,123	
15	736 Contractual Services - Other	583	1,219	1,506	1,282	631	1,995	1,457	1,719	6,274	1,788	(3,731)	1,604	16,325	
16	741 Rental of Building/Real Prop.	213	204	245	232	240	267	324	309	3,377	439	(3,201)	312	2,960	
17	742 Rental of Equipment	16	16	19	18	18	20	25	24	259	34	(246)	24	227	
18	750 Transportation Expenses	254	291	281	269	319	273	223	316	(826)	267	1,504	245	3,414	
19	756 Insurance - Vehicle	25	25	25	25	25	25	24	25	25	25	24	25	294	
20	757 Insurance - General Liability	98	98	98	98	98	98	96	98	100	98	95	98	1,170	
21	758 Insurance - Workman's Comp.	15	15	15	15	15	15	14	15	15	15	14	15	175	
22	759 Insurance - Other	32	32	32	32	32	32	32	32	33	32	31	32	386	
23	760 Advertising Expense	1	1	1	1	1	1	2	2	17	2	(16)	2	15	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	(14)	(13)	(16)	25	(15)	(17)	19	(59)	(115)	(22)	57	21	(149)	
27	775 Miscellaneous Expense	453	540	518	493	510	565	687	652	6,932	817	(6,535)	657	6,289	
28															
29	TOTAL WATER O & M EXPENSES	6,413	8,000	8,660	8,274	4,850	7,621	7,075	6,964	38,106	7,802	(29,186)	8,335	82,913	

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

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-6

Page: 3 of 5

Preparer: S Szczygiel

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	10	51	176	106	149	34	144	189	134	186	90	375	1,643	
2	703 Salaries & Wages - Officers, Exec.	0	0	0	0	0	0	(0)	(0)	(0)	0	0	(0)	(0)	
3	704 Employee Pensions & Benefits	(0)	(18)	(22)	(0)	(2)	(15)	0	(0)	(33)	(103)	(61)	(89)	(343)	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	2,100	2,100	2,100	2,100	0	0	0	0	0	0	0	1,734	10,134	
6	715 Purchased Power	416	366	385	382	392	357	381	405	404	416	370	451	4,724	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	328	990	1,067	1,014	137	1,102	697	650	377	276	231	399	7,267	
9	720 Materials & Supplies	0	0	0	14	65	0	175	87	150	54	0	0	545	
10	731 Contractual Services - Engineering	11	11	11	11	11	11	11	11	0	0	0	0	89	
11	732 Contractual Services - Accounting	0	(0)	(0)	(201)	0	0	(0)	(0)	0	0	0	(0)	(201)	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	0	(0)	0	0	0	(0)	0	(0)	0	(0)	0	(0)	0	
14	735 Contractual Services - Testing	0	243	668	243	0	486	243	243	243	243	243	243	3,098	
15	736 Contractual Services - Other	0	678	924	689	11	1,370	724	995	877	854	852	858	8,832	
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	0	0	(0)	(0)	0	0	(0)	0	0	0	(0)	(0)	0	
19	756 Insurance - Vehicle	0	0	0	0	0	0	(0)	0	(0)	(0)	(0)	(0)	0	
20	757 Insurance - General Liability	0	0	0	0	0	0	(0)	(0)	0	0	(0)	(0)	0	
21	758 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	
22	759 Insurance - Other	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	40	0	0	39	(39)	100	6	(147)	41	40	
27	775 Miscellaneous Expense	17	122	17	19	19	19	24	19	19	(81)	19	19	230	
28															
29	TOTAL WATER O & M EXPENSES	2,881	4,543	5,325	4,418	782	3,364	2,438	2,560	2,271	1,850	1,596	4,030	36,058	

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	39	47	(440)	39	39	77	48	39	62	62	40	49	101	
3	704 Employee Pensions & Benefits	88	101	(11)	99	98	96	105	94	91	96	96	107	1,062	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	732 Contractual Services - Accounting	78	68	68	(40)	40	40	39	40	(24)	39	40	(294)	94	
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	734 Contractual Services - Mgmt. Fees	416	415	495	657	638	592	426	257	766	460	583	495	6,201	
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	736 Contractual Services - Other	260	231	209	241	255	220	241	253	265	266	281	272	2,995	
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	750 Transportation Expenses	328	361	366	349	402	365	335	423	345	419	394	353	4,440	
19	756 Insurance - Vehicle	24	24	24	24	24	24	24	24	24	24	24	24	293	
20	757 Insurance - General Liability	97	97	97	97	97	97	96	97	97	97	97	97	1,167	
21	758 Insurance - Workman's Comp.	15	15	15	15	15	15	14	15	15	15	15	15	175	
22	759 Insurance - Other	32	32	32	32	32	32	32	32	32	32	32	32	385	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
28															
29	TOTAL WATER O & M EXPENSES	1,378	1,392	857	1,513	1,642	1,559	1,361	1,275	1,674	1,511	1,601	1,150	16,915	

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

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-6

Page: 5 of 5

Preparer: S Szczygiel

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate
1	701 Salaries & Wages - Employees	1,009	967	1,161	1,097	1,136	1,263	1,534	1,465	15,997	2,079	(15,164)	1,478	14,021	46.83%
2	703 Salaries & Wages - Officers, Exec.	185	177	213	201	208	232	281	269	2,933	381	(2,780)	271	2,571	8.59%
3	704 Employee Pensions & Benefits	(35)	(33)	(40)	(38)	(39)	(43)	(53)	(50)	(550)	(71)	521	(51)	(482)	-1.61%
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
6	715 Purchased Power	16	15	18	17	17	19	24	23	246	32	(234)	23	216	0.72%
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
9	720 Materials & Supplies	25	23	28	27	28	31	37	36	389	51	(368)	36	341	1.14%
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
11	732 Contractual Services - Accounting	(1)	(0)	(1)	(1)	(1)	(1)	(1)	(1)	(8)	(1)	8	(1)	(7)	-0.02%
12	733 Contractual Services - Legal	50	48	58	55	56	63	76	73	795	103	(754)	73	697	2.33%
13	734 Contractual Services - Mgmt. Fees	1	1	1	1	1	1	1	1	14	2	(13)	1	12	0.04%
14	735 Contractual Services - Testing	2	2	2	2	2	2	3	3	29	4	(28)	3	25	0.09%
15	736 Contractual Services - Other	324	310	372	352	364	405	492	470	5,131	667	(4,864)	474	4,497	15.02%
16	741 Rental of Building/Real Prop.	213	204	245	232	240	267	324	309	3,377	439	(3,201)	312	2,960	9.89%
17	742 Rental of Equipment	16	16	19	18	18	20	25	24	259	34	(246)	24	227	0.76%
18	750 Transportation Expenses	(74)	(71)	(85)	(80)	(83)	(92)	(112)	(107)	(1,171)	(152)	1,110	(108)	(1,026)	-3.43%
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.00%
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	3	0	(3)	0	2	0.01%
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
22	759 Insurance - Other	0	0	0	0	0	0	0	0	1	0	(1)	0	1	0.00%
23	760 Advertising Expense	1	1	1	1	1	1	2	2	17	2	(16)	2	15	0.05%
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
26	770 Bad Debt Expense	(14)	(13)	(16)	(15)	(15)	(17)	(21)	(20)	(215)	(28)	204	(20)	(189)	-0.63%
27	775 Miscellaneous Expense	436	418	502	474	491	546	663	633	6,913	899	(6,553)	638	6,059	20.24%
28															
29	TOTAL WATER O & M EXPENSES	2,154	2,065	2,478	2,343	2,425	2,698	3,276	3,129	34,161	4,440	(32,383)	3,155	29,940	100.00%
	775863 Service & Sundry input to be allocated to lines 1-27	2,154	2,065	2,478	2,343	2,425	2,698	3,276	3,129	34,161	4,440	(32,383)	3,155	29,940	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	6,842	17,793	10,951	160.06%
2	603	Salaries & Wages - Officers, Exec.	0	2,649	2,649	-
3	604	Employee Pensions & Benefits	824	253	(571)	-69.25%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	3,394	5,599	2,205	64.97%
6	616	Fuel for Power Production	222	225	3	1.31%
7	618	Chemicals	1,518	2,919	1,401	92.31%
8	620	Materials & Supplies	8,762	533	(8,229)	-93.92%
9	631	Contractual Services - Engineering	37	92	55	149.08%
10	632	Contractual Services - Accounting	128	226	98	76.71%
11	633	Contractual Services - Legal	753	758	5	0.69%
12	634	Contractual Services - Mgmt. Fees	0	6,488	6,488	-
13	635	Contractual Services - Testing	2,256	2,772	516	22.88%
14	636	Contractual Services - Other	8,648	21,132	12,484	144.36%
15	641	Rental of Building/Real Prop.	257	2,930	2,673	1040.24%
16	642	Rental of Equipment	747	225	(522)	-69.90%
17	650	Transportation Expenses	527	3,600	3,073	583.15%
18	656	Insurance - Vehicle	0	302	302	-
19	657	Insurance - General Liability	917	1,203	286	31.21%
20	658	Insurance - Workman's Comp.	161	180	19	12.04%
21	659	Insurance - Other	4	397	393	9820.23%
22	660	Advertising Expense	41	15	(26)	-64.50%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	272	0	(272)	-100.00%
25	670	Bad Debt Expense	694	(411)	(1,105)	-159.21%
26	675	Miscellaneous Expense	4,293	(7,729)	(12,022)	-280.04%
27	TOTAL WATER O & M EXPENSES		41,297	62,153	20,856	50.50%
28		Total Customers (EOY)	277.0	293.0	16.0	5.78%
29		Consumer Price Index - U				11.38%
30		Growth Plus Inflation				17.82%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

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

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Leisure Lakes

Schedule: B-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

Line No.	Acct No.	(1) Account Name	(2) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	701	Salaries & Wages - Employees	4,206	15,622	11,416	271.43%
2	703	Salaries & Wages - Officers, Exec.	0	2,672	2,672	-
3	704	Employee Pensions & Benefits	298	237	(61)	-20.42%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	5,238	10,134	4,896	93.47%
6	715	Purchased Power	3,887	4,940	1,053	27.09%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	662	7,267	6,605	997.73%
9	720	Materials & Supplies	1,786	885	(901)	-50.43%
10	731	Contractual Services - Engineering	37	89	52	141.51%
11	732	Contractual Services - Accounting	126	220	94	74.85%
12	733	Contractual Services - Legal	742	763	21	2.86%
13	734	Contractual Services - Mgmt. Fees	0	6,307	6,307	-
14	735	Contractual Services - Testing	2,478	3,123	645	26.05%
15	736	Contractual Services - Other	7,070	16,606	9,536	134.87%
16	741	Rental of Building/Real Prop.	253	2,960	2,707	1069.83%
17	742	Rental of Equipment	14	227	213	1522.28%
18	750	Transportation Expenses	519	3,414	2,895	557.85%
19	756	Insurance - Vehicle	0	294	294	-
20	757	Insurance - General Liability	903	1,170	267	29.54%
21	758	Insurance - Workman's Comp.	122	175	53	43.70%
22	759	Insurance - Other	3	386	383	12757.89%
23	760	Advertising Expense	41	15	(26)	-64.14%
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	268	0	(268)	-100.00%
26	770	Bad Debt Expense	684	(149)	(833)	-121.73%
27	775	Miscellaneous Expense	4,196	(8,512)	(12,708)	-302.86%
28	TOTAL SEWER O & M EXPENSES		33,533	68,846	35,313	105.31%
29	Total Customers (EOY)		270.0	285.0	15.0	5.56%
30	Consumer Price Index - U					11.38%
31	Growth Plus Inflation					17.57%

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Leisure Lakes

Schedule: B-8 Supl

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	701	Salaries & Wages - Employees	Prior owner did not allocate all admin costs to entities
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	704	Employee Pensions & Benefits	
4	710	Purchased Sewage Treatment	
5	711	Sludge Removal Expense	Increased cost/new hauling company
6	715	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
7	716	Fuel for Power Production	
8	718	Chemicals	Increased flushing - lines & wells
9	720	Materials & Supplies	
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
11	732	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
12	733	Contractual Services - Legal	
13	734	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
14	735	Contractual Services - Testing	Testing per EPA requirements
15	736	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
16	741	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
17	742	Rental of Equipment	Prior owner did not allocate all admin costs to entities
18	750	Transportation Expenses	Prior owner did not allocate all admin costs to entities
19	756	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
20	757	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
21	758	Insurance - Workman's Comp.	Prior owner did not allocate all admin costs to entities
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities
23	760	Advertising Expense	
24	766	Reg. Comm. Exp. - Rate Case Amort.	
25	767	Reg. Comm. Exp. - Other	
26	770	Bad Debt Expense	
27	775	Miscellaneous Expense	

Contractual Services**Florida Public Service Commission****Leisure Lakes****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: B-9

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
1	Aqua Services, Inc.	Management	7,729	Corporate services and sundry charges
2	28210SHORT UTILITY	Testing-Treat-Ops	2,742	Testing-Treat-Ops
3	28210SHORT UTILITY	Oth-Treat-Ops	8,328	Oth-Treat-Ops
4	23196Pugh Utilities	Oth-T&D-Maint	2,121	Oth-T&D-Maint
5				
6				
7				
8				
9				
10				
Sewer				
11	Aqua Services, Inc.	Management	7,623	Corporate services and sundry charges
12	28210SHORT UTILITY	Testing-T&D-Oper	2,843	Testing-T&D-Oper
13	28210SHORT UTILITY	Oth-T&D-Ops	8,328	Oth-T&D-Ops
14				
15				
16				
17				
18				
19				
20				

**Allocation of Expenses
Intercompany Expenses Per Books**

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: B-12

Page: 1 of 2

Preparer: S Szczygiel

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

(1) Line No.	(2) Acct. No.		(3) Description	(4)-(7) Allocation Percentages				(8) Allocation Method	(9)-(12) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees						0	0		0	
2	603	703	Salaries & Wages - Officers, Exec.	0.74%	0.72%		1.46%	#Custs	104	101		205	14,011
3	604	704	Employee Pensions & Benefits	0.32%	0.13%		0.45%	#Custs	2,540	1,062		3,602	797,833
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	
5	615	715	Purchased Power						0	0		0	
6	616	716	Fuel for Purchased Power						0	0		0	
7	618	718	Chemicals						0	0		0	
8	620	720	Materials & Supplies						0	0		0	
9	631	731	Contractual Services - Engineering						0	0		0	
10	632	732	Contractual Services - Accounting	0.80%	0.77%		1.57%	#Custs	97	94		191	12,175
11	633	733	Contractual Services - Legal						0	0		0	
12	634	734	Contractual Services - Mgmt. Fees	0.77%	0.75%		1.52%	#Custs	6,379	6,201		12,579	828,223
13	635	735	Contractual Services - Testing						0	0		0	
14	636	736	Contractual Services - Other	0.77%	0.75%		1.52%	#Custs	3,081	2,995		6,076	400,015
15	641	741	Rental of Building/Real Prop.						0	0		0	
16	642	742	Rental of Equipment						0	0		0	
17	650	750	Transportation Expenses	0.77%	0.75%		1.52%	#Custs	4,568	4,440		9,008	593,365
18	656	756	Insurance - Vehicle	0.77%	0.75%		1.52%	#Custs	302	293		595	39,196
19	657	757	Insurance - General Liability	0.77%	0.75%		1.52%	#Custs	1,201	1,167		2,368	155,967
20	658	758	Insurance - Workman's Comp.	0.77%	0.75%		1.52%	#Custs	180	175		355	23,380
21	659	759	Insurance - Other	0.77%	0.75%		1.52%	#Custs	396	385		781	51,436
22	660	760	Advertising Expense						0	0		0	
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0		0	
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	
25	670	770	Bad Debt Expense						0	0		0	
26	675	775	Miscellaneous Expense						0	0		0	

Allocation methodology is addressed in Appendix 1

Allocation of Expenses
Intracompany Expenses Per Books
Leisure Lakes

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

Florida Public Service Commission

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

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

(1) Line	(2) Acct. No.		(3) Description	(4) Allocation Percentages			(7) Total	(8) Allocation Method	(9) Amounts Allocated			(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other			Water	Sewer	Other	
1	601	701	Salaries & Wages - Employees	1.39%	1.40%	2.79%	#Custs	13,882	14,021		27,903	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	1.39%	1.40%	2.79%	#Custs	2,545	2,571		5,116	183,603
3	604	704	Employee Pensions & Benefits	1.39%	1.40%	2.79%	#Custs	(477)	(482)		(959)	(34,419)
4	610	710	Purchased Water/Sewage Trtmt					0	0		0	-
5	615	715	Purchased Power	1.39%	1.40%	2.79%	#Custs	214	216		430	15,420
6	616	716	Fuel for Purchased Power					0	0		0	-
7	618	718	Chemicals					0	0		0	-
8	620	720	Materials & Supplies	1.39%	1.40%	2.79%	#Custs	337	341		678	24,327
9	631	731	Contractual Services - Engineering					0	0		0	-
10	632	732	Contractual Services - Accounting	1.39%	1.40%	2.79%	#Custs	(7)	(7)		(14)	(503)
11	633	733	Contractual Services - Legal	1.39%	1.40%	2.79%	#Custs	690	697		1,387	49,793
12	634	734	Contractual Services - Mgmt. Fees	1.39%	1.40%	2.79%	#Custs	12	12		24	845
13	635	735	Contractual Services - Testing	1.39%	1.40%	2.79%	#Custs	25	25		51	1,820
14	636	736	Contractual Services - Other	1.39%	1.40%	2.79%	#Custs	4,453	4,497		8,950	321,204
15	641	741	Rental of Building/Real Prop.	1.39%	1.40%	2.79%	#Custs	2,930	2,960		5,890	211,386
16	642	742	Rental of Equipment	1.39%	1.40%	2.79%	#Custs	225	227		452	16,221
17	650	750	Transportation Expenses	1.39%	1.40%	2.79%	#Custs	(1,016)	(1,026)		(2,042)	(73,289)
18	656	756	Insurance - Vehicle	1.38%	1.39%	2.77%	#Custs	1	1		1	42
19	657	757	Insurance - General Liability	1.39%	1.40%	2.79%	#Custs	2	2		5	166
20	658	758	Insurance - Workman's Comp.	1.38%	1.39%	2.77%	#Custs	0	0		1	25
21	659	759	Insurance - Other	1.38%	1.39%	2.77%	#Custs	1	1		2	55
22	660	760	Advertising Expense	1.39%	1.40%	2.79%	#Custs	15	15		29	1,050
23	666	766	Reg. Comm. Exp. - Rate Case Amort					0	0		0	-
24	667	767	Reg. Comm. Exp. - Rate Case Other					0	0		0	-
25	670	770	Bad Debt Expense	1.39%	1.40%	2.79%	#Custs	(187)	(189)		(376)	(13,483)
26	675	775	Miscellaneous Expense	1.31%	1.32%	2.63%	#Custs	5,999	6,059		12,058	458,407

Allocation methodology is addressed in Appendix 1

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2		Rutledge, Eceria, Purnell & Hoffman	300.00	275,000	Legal		917
3	<u>Sub-Total Legal</u>			<u>275,000</u>			
4							
5	<u>Consulting & Other Experts</u>						
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000	Consulting	Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceschi	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	<u>Sub-Total Consulting</u>			<u>709,000</u>			
13							
14	<u>Aqua Services Employees Time</u>						
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00	30,000	Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00	45,000	Accounting		865
18	Aqua Services, Inc.	Guth, Nance	38.58	5,000	Accounting		137
19	Aqua Services, Inc.	Shank, David	72.00	5,000	Accounting		69
20	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		769
21	<u>Sub-Total Aqua Employees</u>			<u>190,000</u>			
22							
23	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
25	System Maps			40,000			
26	PSC Pre-Audit			10,000			
27							
28	FL PSC	FL PSC		9,000	Filing Fee		
29	Printer			75,000	Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			3,900			
34	<u>Sub-Total Other</u>			<u>190,000</u>			
35	<u>Total</u>			<u>1,364,000</u>			
36	Estimate Through PAA [] or Commission Hearing [X]						

	(A) Total	(B) Water		(C) Sewer	
		Allocation %	Allocated Amount	Allocation %	Allocated Amount
a Amortization of Rate Case Expense:					
b					
c					
d Prior Unamortized Rate Case Expense	0	1.160%	0	1.128%	0
e Subtotal Prior Cases	0		0		0
f					
g Current rate Case Expense	1,364,000	1.160%	15,828	1.128%	15,391
h					
i Total Projected Rate Case Expense	1,364,000		15,828		15,391
j					
k Amortization Period in Years:	4				
l Annual Amortization	341,000		3,957		3,848
m					
n Method of Allocation Between Systems: (Provide Calculation)					

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

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

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

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

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

Net Depreciation Expense - Water

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-13

Page: 1 of 1

Preparer: R Griffin

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

Line No.	(1) Account No. and Name	(2) Historical Test Year 2007				(6) Pro Forma Adjustments		(7) Depreciation Expense	(8) U & U Expense
		(2) 2007 Expense	(3) Utility Adjustments	(4) Adjusted Expense	(5) Used & Useful %	(6) Expense			
1	INTANGIBLE PLANT								
2	301.1 Organization	0	0	0	100.00%	0	0	0	
3	302.1 Franchises	7	0	7	100.00%	7	0	0	
4	339.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
5	SOURCE OF SUPPLY & PUMPING PLANT								
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0	0	
7	304.2 Structures & Improvements	0	0	0	100.00%	0	0	0	
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0	0	
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0	0	
10	307.2 Wells & Springs	616	(1)	615	100.00%	615	0	0	
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0	
12	309.2 Supply Mains	115	0	115	100.00%	115	0	0	
13	310.2 Power Generation Equipment	1,267	0	1,267	100.00%	1,267	0	0	
14	311.2 Pumping Equipment	0	0	0	100.00%	0	0	0	
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0	
18	304.3 Structures & Improvements	602	0	602	100.00%	602	0	0	
19	311.3 Pumping Equipment	2,357	0	2,357	100.00%	2,357	0	0	
20	320.3 Water Treatment Equipment	2,541	3	2,544	100.00%	2,544	0	0	
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
22	TRANSMISSION & DISTRIBUTION PLANT								
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0	
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0	0	
25	311.4 Pumping Equipment	0	0	0	100.00%	0	0	0	
26	330.4 Distr. Reservoirs & Standpipes	963	56	1,018	100.00%	1,018	0	0	
27	331.4 Transm. & Distribution Mains	1,687	0	1,687	76.35%	1,288	0	0	
28	333.4 Services	879	0	879	100.00%	879	0	0	
29	334.4 Meters & Meter Installations	2,415	0	2,415	100.00%	2,415	0	0	
30	335.4 Hydrants	408	0	408	100.00%	408	0	0	
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	0	
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
33	GENERAL PLANT								
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0	
35	304.5 Structures & Improvements	0	42	42	100.00%	42	0	0	
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0	0	
37	340.51 Computer Equipment	0	2,474	2,474	100.00%	2,474	374	374	
38	341.5 Transportation Equipment	0	0	0	100.00%	0	0	0	
39	342.5 Stores Equipment	0	0	0	100.00%	0	0	0	
40	343.5 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0	
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0	
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0	0	
43	346.5 Communication Equipment	0	0	0	100.00%	0	0	0	
44	347.5 Miscellaneous Equipment	41	0	41	100.00%	41	0	0	
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0	0	
46									
47	TOTAL DEPRECIATION EXPENSE	13,897	2,575	16,472		16,073	374	374	
48	Composite U&U Rate				97.58%				
49	(LESS) AMORTIZATION OF CIAC	(3,271)	(2,527)	(5,798)		(5,657)	0	0	
50									
51	NET DEPRECIATION EXPENSE	10,626	48	10,674		10,416	374	374	

Net Depreciation Expense - Sewer

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

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

Line No.	Account No. and Name	Historical Test Year 2007				Pro Forma Adjustments		
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful %	Expense	Depreciation Expense	U & U Expense
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0	0	0
3	352.1 Franchises	7	0	7	100.00%	7	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	354.2 Structures & Improvements	0	0	0	100.00%	0	0	0
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
9	360.2 Collection Sewers - Force	0	0	0	100.00%	0	0	0
10	361.2 Collection Sewers - Gravity	3,544	0	3,544	61.79%	2,190	0	0
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	0
12	363.2 Services to Customers	430	0	430	100.00%	430	0	0
13	364.2 Flow Measuring Devices	0	200	200	100.00%	200	0	0
14	365.2 Flow Measuring Installations	0	0	0	100.00%	0	0	0
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	0
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	0
20	370.3 Receiving Wells	324	0	324	100.00%	324	0	0
21	371.3 Pumping Equipment	152	0	152	100.00%	152	0	0
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	0
25	354.4 Structures & Improvements	143	0	143	39.53%	57	0	0
26	355.4 Power Generation Equipment	897	0	897	100.00%	897	0	0
27	380.4 Treatment & Disposal Equipment	6,217	(18)	6,199	39.53%	2,450	0	0
28	381.4 Plant Sewers	0	0	0	100.00%	0	0	0
29	382.4 Outfall Sewer Lines	31	0	31	100.00%	31	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	0
35	371.5 Pumping Equipment	1,356	0	1,356	100.00%	1,356	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	0
37	380.5 Treatment & Disposal Equipment	0	0	0	100.00%	0	0	0
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	100.00%	0	0	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	0
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	0
45	366.6 Reuse Services	0	0	0	100.00%	0	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	0
52	354.7 Structures & Improvements	0	41	41	100.00%	41	0	0
53	390.7 Office Furniture & Equipment	0	0	0	100.00%	0	0	0
54	390.71 Computer Equipment	0	2,406	2,406	100.00%	2,406	364	364
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	0
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	0
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	0
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	0
62	398.7 Other Tangible Plant	0	0	0	100.00%	0	0	0
63	TOTAL DEPRECIATION EXPENSE	13,102	2,630	15,732		10,543	364	364
64	Composite U&U Rate				67.01%			
65	(LESS) AMORTIZATION OF CIAC	(7,248)	(3,103)	(10,351)		(6,936)	0	0
66	NET DEPRECIATION EXPENSE	5,854	(473)	5,381		3,606	364	364

Taxes Other Than Income

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-15

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.52%	(5) Other	(6) Total
Water						
1	Test Year Per Books	2,565	(599)	670		2,636
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(23)				(23)
5	Payroll & Property Tax Adjustments		1,358	0		1,358
6	Non-U&U Adjustment @ 4.31%			(29)		(29)
7	Total Test Year Adjustments	(23)	1,358	(29)	0	1,306
8	Adjusted Test Year	2,542	759	641	0	3,942
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		73			73
12	2007 Plant in Service Additions			3,301		3,301
13	Pro Forma Plant in Service Additions			74		74
14	Non-U&U Adjustment @ 4.31%			(145)		(145)
15	Total Pro Forma Adjustments	0	73	3,230	0	3,302
16	Adjusted Pro Forma	2,542	832	3,870	0	7,244
17						
18	RAFs Assoc. with Revenue Increase	2,974				2,974
19						
20	Total Pro Forma	5,516	832	3,870	0	10,218
Sewer						
21	Test Year Per Books	3,114	(580)	1,954		4,488
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(37)				(37)
25	Payroll & Property Tax Adjustments		782	0		782
26	Non-U&U Adjustment @ 36.55%			(714)		(714)
27	Total Test Year Adjustments	(37)	782	(714)	0	31
28	Adjusted Test Year	3,076	202	1,240	0	4,519
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		45			45
32	2007 Plant in Service Additions			(193)		(193)
33	Pro Forma Plant in Service Additions			72		72
34	Non-U&U Adjustment @ 36.55%			44		44
35	Total Pro Forma Adjustments	0	45	(77)	0	(32)
36	Adjusted Pro Forma	3,076	247	1,163	0	4,487
37						
38	RAFs Assoc. with Revenue Increase	1,414				1,414
39						
40	Total Pro Forma	4,490	247	1,163	0	5,900

Recap Schedules: B-1, B-2

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

**Leisure Lakes
TAX SCHEDULES**

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Reconciliation of Total Income Tax Provision	C-1	75
State and Federal Income Tax Calculation	C-2	76
Schedule of Interest in Tax Expense Calculation	C-3	77
Book/Tax Difference	C-4	79
Deferred Income Tax Expense	C-5	80
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Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-1

Page: 1 of 1

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Description	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma	Supporting Schedules
Water							
1	Current Tax Expense	(12,332)	4,971	(7,360)	(4,369)	(11,729)	C-2
2	Deferred Income Tax Expense	0	(2,571)	(2,571)	0	(2,571)	C-5
3	ITC Realized This Year	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
6	Total Income Tax Expense	(12,332)	2,401	(9,931)	(4,369)	(14,300)	
Sewer							
7	Current Tax Expense	(9,444)	5,657	(3,787)	(2,815)	(6,602)	C-2
8	Deferred Income Tax Expense	0	(688)	(688)	0	(688)	C-5
9	ITC Realized This Year	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	Total Income Tax Expense	(9,444)	4,969	(4,475)	(2,815)	(7,289)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) - (6) Water				(7) - (12) Sewer						
		Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	(31,968)	10,610	(21,358)	(11,011)	(32,369)	(24,482)	14,607	(9,874)	(6,991)	(16,865)	B-1, B-2
2	Less: Interest Charges	0	(4,387)	(4,387)	(314)	(4,701)	0	(1,726)	(1,726)	(306)	(2,031)	C-3
3												
4	Taxable Income	(31,968)	6,223	(25,744)	(11,325)	(37,070)	(24,482)	12,882	(11,600)	(7,297)	(18,897)	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	(6,664)	(6,664)	0	(6,664)	-	(1,783)	(1,783)	0	(1,783)	C-5
9	Total Schedule M Adjustments	0	(6,664)	(6,664)	0	(6,664)	0	(1,783)	(1,783)	0	(1,783)	
10												
11	Taxable Income Before State Taxes	(31,968)	12,888	(19,080)	(11,325)	(30,405)	(24,482)	14,665	(9,816)	(7,297)	(17,113)	
12												
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
14	State Income Taxes	(1,758)	709	(1,049)	(623)	(1,672)	(1,346)	807	(540)	(401)	(941)	
15												
16	Federal Taxable Income	(30,209)	12,179	(18,031)	(10,702)	(28,733)	(23,135)	13,859	(9,277)	(6,896)	(16,172)	
17												
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
19	Federal Income Taxes	(10,573)	4,263	(6,311)	(3,746)	(10,057)	(8,097)	4,850	(3,247)	(2,413)	(5,660)	
20												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	C-7
22												
23	Current Federal Income Taxes	(10,573)	4,263	(6,311)	(3,746)	(10,057)	(8,097)	4,850	(3,247)	(2,413)	(5,660)	
24												
25	Summary:											
26	Current State Income Tax	(1,758)	709	(1,049)	(623)	(1,672)	(1,346)	807	(540)	(401)	(941)	
27	Current Federal Income Tax	(10,573)	4,263	(6,311)	(3,746)	(10,057)	(8,097)	4,850	(3,247)	(2,413)	(5,660)	
28												
29	Total Current Income Tax Expense (To C-1)	(12,332)	4,971	(7,360)	(4,369)	(11,729)	(9,444)	5,657	(3,787)	(2,815)	(6,602)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-3

Page: 1 of 2

Preparer: W Jerdon

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

Line No.	(1) Description	(2) (3) (4)			Note*	(5) (6) (7)			(8) Supporting Schedules
		Water				Sewer			
		2007 Per Books	2007 Adjustments	2007 Adjusted		2007 Per Books	2007 Adjustments	2007 Adjusted	
1	Interest on Long-Term Debt	0	4,323	4,323	Note*	0	1,664	1,664	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	63	63		0	61	61	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	4,387	4,387		0	1,726	1,726	

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

* Note: Calculations for utility adjusted interest:

	Water			Sewer		
Rate Base (Sch. A-1, A-2)			230,428			90,684
Weighted Cost of Long Term Debt (D-1)		1.88%	4,323		1.84%	1,664
Weighted Cost of Short Term Debt (D-1)		0.00%	0		0.00%	0
Adjusted Interest on Debt			4,323			1,664

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Leisure Lakes
 Docket No. 080121-WS
 Pro Forma
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(2) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		Water		Pro Forma Adjusted	Sewer		Pro Forma Adjusted	
		2007 Adjusted	Pro Forma Adjustments		Pro Forma Adjusted	2007 Adjusted		Pro Forma Adjustments
1	Interest on Long-Term Debt	4,323	314	4,638	1,664	306	1,970	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0	0	0	0	
3	Interest on Short-Term Debt	0	(0)	0	0	(0)	0	Note*
4	Other Interest Expense	63	0	63	61	0	61	
5	Less: AFUDC	0	0	0	0	0	0	
6	ITC Interest Synchronization	0	0	0	0	0	0	C-7
7	Total Used For Tax Calculation	<u>4,387</u>	<u>314</u>	<u>4,701</u>	<u>1,726</u>	<u>306</u>	<u>2,031</u>	

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

* Note: Calculations for utility adjusted interest:

	Water		Sewer	
Rate Base (Sch. A-1, A-2)		246,777		106,582
Weighted Cost of Long Term Debt (D-1)	1.88%	4,638	1.85%	1,970
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>4,638</u>		<u>1,970</u>

Book/Tax Differences - Permanent

Florida Public Service Commission

Leisure Lakes

Schedule: C-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

Deferred Income Tax Expense

Florida Public Service Commission

Leisure Lakes

Schedule: C-5

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

Historical [X] Projected []

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			Sewer			Supporting Schedules
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted		
1	Timing Differences (Tax Expense								
2	Higher (Lower) than Book Expense):								
3	Tax Depreciation & Amortization	10,626	(6,013)	4,613	5,854	(2,095)	3,759		
4	Book Depreciation & Amortization	10,626	48	10,674	5,854	(473)	5,381	B-13,14	
5									
6	Depreciation Difference	0	(6,061)	(6,061)	0	(1,622)	(1,622)		
7									
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	(603)	(603)	0	(161)	(161)		
10	All Other	0	0	0	0	0	0		
11									
12	Total Timing Differences (To C-2)	0	(6,664)	(6,664)	0	(1,783)	(1,783)		
13									
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
15	State Deferred Taxes	0	(367)	(367)	0	(98)	(98)		
16									
17	Timing Differences for Federal Taxes	0	(6,298)	(6,298)	0	(1,685)	(1,685)		
18									
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
20	Federal Deferred Taxes	0	(2,204)	(2,204)	0	(590)	(590)		
21									
22	Total Deferred Taxes (to C-1)	0	(2,571)	(2,571)	0	(688)	(688)		

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-6

Page: 1 of 3

Preparer: W Jerdon

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

Line No.	(1) Year	(2) Account No. 283 Deferred Tax Liability			(5) Account No. ____			(8) Net Deferred Income Taxes		
		(3) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
WATER										
1	2003	0	4,608	4,608				0	4,608	4,608
2	2004	20	0	20				20	0	20
3	2005	1,567	23	1,590				1,567	23	1,590
4	2006	843	5,051	5,894				843	5,051	5,894
5	2007	475	2,846	3,321				475	2,846	3,321
SEWER										
6	2003	0	3,144	3,144				0	3,144	3,144
7	2004	12	0	12				12	0	12
8	2005	976	14	990				976	14	990
9	2006	499	2,989	3,488				499	2,989	3,488
10	2007	400	2,400	2,800				400	2,400	2,800

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Leisure Lakes

Schedule: C-6

Docket No. 080121-WS

Page: 2 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)
		Account No. 28306 Deferred State Tax Liability		
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	0	0
2	2004	0	20	20
3	2005	20	1,547	1,567
4	2006	1,567	(724)	843
5	2007	843	(368)	475
SEWER				
6	2003	0	0	0
7	2004	0	12	12
8	2005	12	964	976
9	2006	976	(477)	499
10	2007	499	(99)	400

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Leisure Lakes

Schedule: C-6

Docket No. 080121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

	(1)	(2)	(3)	(4)
	Account No. 28305			
	Deferred Federal Tax Liability			
Line No.	Year	Beginning Balance	Current Year Change	Ending Balance
WATER				
1	2003	0	4,608	4,608
2	2004	4,608	(4,608)	0
3	2005	0	23	23
4	2006	23	5,028	5,051
5	2007	5,051	(2,205)	2,846
SEWER				
6	2003	0	3,144	3,144
7	2004	3,144	(3,144)	0
8	2005	0	14	14
9	2006	14	2,975	2,989
10	2007	2,989	(589)	2,400

Investment Tax Credits - Analysis

Florida Public Service Commission

Leisure Lakes

Schedule: C-7

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Leisure Lakes

Schedule: C-7

Docket No. 080121-WS

Page: 2 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

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

Schedule: C-7

Docket No. 080121-WS

Page: 3 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

NONE

Investment Tax Credits - Section 46(f) Election**Florida Public Service Commission****Leisure Lakes**

Schedule: C-7

Docket No. 080121-WS

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

NONE

Parent's Debt Information

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-8

Page: 1 of 1

Preparer: S Anzaldo

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

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

Parent Debt Adjustment Calculation

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

Note

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

Income Tax Returns**Florida Public Service Commission****Leisure Lakes**

Schedule: C-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

Miscellaneous Tax Information**Florida Public Service Commission****Leisure Lakes****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: C-10

Page: 1 of 1

Preparer: W Jerdon

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

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

**Leisure Lakes
CAPITAL SCHEDULES**

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

Schedule of Requested Cost of Capital

13 Month Average balance

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: D-1

Page: 1 of 2

Preparer: S Anzaldo

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To 2007 Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	84,723	36.77%	5.10%	1.88%	4,323	D-2, D-5
2 Short-Term Debt	0	0.00%		0.00%	0	D-2
3 Preferred Stock	0	0.00%		0.00%	0	D-2
4 Common Stock	140,045	60.78%	10.25%	6.23%	14,351	D-2
5 Customer Deposits	1,053	0.46%	6.00%	0.03%	63	D-2
6 Accumulated Deferred Income Taxes	4,608	2.00%	0.00%	0.00%	0	D-2
7 Total	<u>230,428</u>	<u>100.00%</u>		<u>8.13%</u>	<u>18,737</u>	
SEWER						
8 Long-Term Debt	32,611	35.96%	5.10%	1.84%	1,664	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11 Common Stock	53,905	59.44%	10.25%	6.09%	5,524	D-2
12 Customer Deposits	1,024	1.13%	6.00%	0.07%	61	D-2
13 Accumulated Deferred Income Taxes	3,144	3.47%	0.00%	0.00%	0	D-2
14 Total	<u>90,684</u>	<u>100.00%</u>		<u>7.99%</u>	<u>7,249</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

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

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 2

Preparer: S Anzaldo

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis.

If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2) Reconciled To Pro Forma Rate Base	(3) Ratio	(4) Cost Rate	Weighted Cost Rate	(5) Cost	(6) Supporting Schedules
WATER							
1	Long-Term Debt	90,886	36.83%	5.10%	1.88%	4,638	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	150,231	60.88%	10.25%	6.24%	15,395	D-2
5	Customer Deposits	1,053	0.43%	6.00%	0.03%	63	D-2
6	Accumulated Deferred Income Taxes	4,608	1.87%	0.00%	0.00%	0	D-2
7	Total	<u>246,777</u>	<u>100.00%</u>		<u>8.14%</u>	<u>20,096</u>	
SEWER							
8	Long-Term Debt	38,604	36.22%	5.10%	1.85%	1,970	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	63,811	59.87%	10.25%	6.14%	6,539	D-2
12	Customer Deposits	1,024	0.96%	6.00%	0.06%	61	D-2
13	Accumulated Deferred Income Taxes	3,144	2.95%	0.00%	0.00%	0	D-2
14	Total	<u>106,582</u>	<u>100.00%</u>		<u>8.04%</u>	<u>8,570</u>	

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: D-2

Page: 1 of 1

Preparer: S Anzaldo

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Balance 12/31/2006	Balance 12/31/2007	13 Mo Average†	Reconciliation Adjustments Pro rata *	Reconciled To 2007 Rate Base	Reconciled To Pro Forma Rate Base	Supporting Schedules
Water							
1	70,348	160,990	84,723		84,723	90,886	D-5
2	0	0	0		0	0	D-4
3	0	0	0		0	0	D-3
4	116,283	266,109	140,045		140,045	150,231	
5	964	1,154	1,053		1,053	1,053	D-7
6	5,894	3,321	4,608		4,608	4,608	C-6
7	<u>193,490</u>	<u>431,574</u>	<u>230,428</u>	<u>0</u>	<u>230,428</u>	<u>246,777</u>	A-1
Sewer							
8	38,496	43,051	32,611		32,611	38,604	D-5
9	0	0	0		0	0	D-4
10	0	0	0		0	0	D-3
11	63,633	71,162	53,905		53,905	63,811	
12	938	1,123	1,024		1,024	1,024	D-7
13	3,488	2,800	3,144		3,144	3,144	C-6
14	<u>106,555</u>	<u>118,136</u>	<u>90,684</u>	<u>0</u>	<u>90,684</u>	<u>106,582</u>	A-2

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

* List corresponding adjustments to rate base below:

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

Preferred Stock Outstanding

Florida Public Service Commission

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

Schedule: D-3
Page: 1 of 1
Preparer: S Anzaldo

Utility [X] or Parent [X]

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

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

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

Cost of Short-Term Debt

Florida Public Service Commission

Leisure Lakes

Schedule: D-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

Utility [X] or Parent [X]

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

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

Cost of Long-Term Debt

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-5

Page: 1 of 2

Preparer: S Anzaldo

Utility or Parent

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

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

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

Cost of Long-Term Debt

Florida Public Service Commission

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

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

Utility [] or Parent [X]

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

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

* The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2006 was: \$208,427
 ** The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2007 was: \$1,293,801

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

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

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

Utility or Parent

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

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

1

All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-6

Page: 2 of 2

Preparer: S Anzaldo

Utility [] or Parent [X]

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

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

1

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

Leisure Lakes

Schedule: D-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

Utility [X] or Parent []

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	1,902	0	0	1,902
2	Jan-07	1,902	0	0	1,902
3	Feb-07	1,902	15	0	1,917
4	Mar-07	1,917	60	0	1,977
5	Apr-07	1,977	0	0	1,977
6	May-07	1,977	60	0	2,037
7	Jun-07	2,037	60	(60)	2,037
8	Jul-07	2,037	60	0	2,097
9	Aug-07	2,097	60	0	2,157
10	Sep-07	2,157	60	0	2,217
11	Oct-07	2,217	0	0	2,217
12	Nov-07	2,217	60	0	2,277
13	Dec-07	2,277	0	0	2,277
14	Average				<u>2,076</u>
15					
16		Water Allocated at		51%	<u>1,053</u>
17					
18		Sewer Allocated at		49%	<u>1,024</u>

**Leisure Lakes
RATES SCHEDULES**

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

Rate Schedule - Water

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-1w

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	5/8" X 3/4"	8.08	10.67	8.08	12.11	10.16	21.92
3	3/4"	12.12	16.00	12.12	18.17	15.25	32.89
4	1"	20.20	26.67	20.20	30.28	25.41	54.81
5	1-1/2"	40.37	53.30	40.37	60.51	50.78	109.62
6	2"	64.62	85.32	64.62	96.86	81.29	175.39
7	3"	129.21	170.60	129.21	193.67	162.54	350.79
8	4"	201.89	266.58	201.89	302.61	253.96	548.10
9	6"	403.80	533.17	403.80	605.25	507.95	1,096.21
10	8"	646.09	853.09	646.09	968.41	812.73	1,753.93
11	10"	928.73	1,226.29	928.73	1,392.06	1,168.26	2,521.28
12	Gallorage						
13	Block 1, 0-5,000	4.89	6.45	4.89	7.33	6.15	3.80
14	Block 2, 5,000-10,000	4.89	6.45	4.89	7.33	6.15	4.76
15	Block 3, >10,000	4.89	6.45	4.89	7.33	6.15	4.76
16							
17	Commercial						
18	5/8" X 3/4"	8.08	10.67	8.08	12.11	10.16	21.92
19	3/4"	12.12	16.00	12.12	18.17	15.25	32.89
20	1"	20.20	26.67	20.20	30.28	25.41	54.81
21	1-1/2"	40.37	53.30	40.37	60.51	50.78	109.62
22	2"	64.62	85.32	64.62	96.86	81.29	175.39
23	3"	129.21	170.60	129.21	193.67	162.54	350.79
24	4"	201.89	266.58	201.89	302.61	253.96	548.10
25	6"	403.80	533.17	403.80	605.25	507.95	1,096.21
26	8"	646.09	853.09	646.09	968.41	812.73	1,753.93
27	10"	928.73	1,226.29	928.73	1,392.06	1,168.26	2,521.28
28	Gallorage charge	4.89	6.45	4.89	7.33	6.15	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	8.08	10.67	8.08	12.11	10.16	21.92
34	3/4"	12.12	16.00	12.12	18.17	15.25	32.89
35	1"	20.20	26.67	20.20	30.28	25.41	54.81
36	1-1/2"	40.37	53.30	40.37	60.51	50.78	109.62
37	2"	64.62	85.32	64.62	96.86	81.29	175.39
38	3"	129.21	170.60	129.21	193.67	162.54	350.79
39	4"	201.89	266.58	201.89	302.61	253.96	548.10
40	6"	403.80	533.17	403.80	605.25	507.95	1,096.21
41	8"	646.09	853.09	646.09	968.41	812.73	1,753.93
42	10"	928.73	1,226.29	928.73	1,392.06	1,168.26	2,521.28
43	Gallorage charge	4.89	6.45	4.89	7.33	6.15	3.80
44							
45	Fire Protection						
46	2"	5.38	7.10	5.38	8.06	6.77	14.62
47	3"	10.76	14.21	10.76	16.13	13.54	29.23
48	4"	16.82	22.21	16.82	25.21	21.16	45.68
49	6"	33.66	44.44	33.66	50.45	42.34	91.35
50	8"	53.84	71.10	53.84	80.70	67.73	146.16
51	10"	77.40	102.20	77.40	116.01	97.36	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-1s

Page: 1 of 1

Preparer: T Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Period 3 & Prior to Filing	(5) Unlimited Interim Rates	(6) Limited Interim Rates	(7) Proposed Consolidated Rates
1	Residential						
2	All Meter Sizes	16.30	23.02	16.30	33.26	33.26	45.26
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	3.30	4.66	3.30	6.73	6.73	8.73
14							
15							
16	Commercial						
17	5/8" X 3/4"	16.30	23.02	16.30	33.26	33.26	45.26
18	3/4"	24.41	34.48	24.41	49.81	49.81	67.89
19	1"	40.72	57.51	40.72	83.10	83.10	113.14
20	1-1/2"	81.40	114.97	81.40	166.11	166.11	226.29
21	2"	130.23	183.00	130.23	265.76	265.76	362.06
22	3"	260.46	367.87	260.46	531.52	531.52	724.12
23	4"	406.96	574.78	406.96	830.48	830.48	1,131.44
24	6"	813.92	1,149.57	813.92	1,660.95	1,660.95	2,262.89
25	8"	1,302.27	1,839.31	1,302.27	2,657.52	2,657.52	3,620.62
26	10"	1,872.01	2,644.00	1,872.01	3,820.18	3,820.18	5,204.65
27	Gallage charge	3.96	5.59	3.96	8.08	8.08	10.48
28							
29	Multi-Family						
30	5/8" X 3/4"	16.30	23.02	16.30	33.26	33.26	45.26
31	3/4"	24.41	34.48	24.41	49.81	49.81	67.89
32	1"	40.72	57.51	40.72	83.10	83.10	113.14
33	1-1/2"	81.40	114.97	81.40	166.11	166.11	226.29
34	2"	130.23	183.00	130.23	265.76	265.76	362.06
35	3"	260.46	367.87	260.46	531.52	531.52	724.12
36	4"	406.96	574.78	406.96	830.48	830.48	1,131.44
37	6"	813.92	1,149.57	813.92	1,660.95	1,660.95	2,262.89
38	8"	1,302.27	1,839.31	1,302.27	2,657.52	2,657.52	3,620.62
39	10"	1,872.01	2,644.00	1,872.01	3,820.18	3,820.18	5,204.65
40	Gallage charge	3.96	5.59	3.96	8.08	8.08	10.48
41							
42	Flat Rate						
43	Resid'l Wastewater Only (RWO)	23.44	33.11	23.44	47.83	47.83	112.65
44	Cmrl. Wastewater Only	23.44	33.11	23.44	47.83	47.83	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: E-2w

Page: 1 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Repressed Gallons	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	2,976	6,533	8.08	24,046	8.08	NA	21.92	65,234
3	3/4"	0	0	-	0	12.12	NA	32.89	0
4	1"	0	0	-	0	20.20	NA	54.81	0
5	1-1/2"	0	0	-	0	40.37	NA	109.62	0
6	2"	0	0	-	0	64.62	NA	175.39	0
7	3"	0	0	-	0	129.21	NA	350.79	0
8	4"	0	0	-	0	201.89	NA	548.10	0
9	Gallorage								
10	Block 1, 0-5,000		5,913	4.89	28,916	4.89	5,913	3.80	22,471
11	Block 2, 5,000-10,000		371	4.89	1,814	4.89	356	4.76	1,697
12	Block 3, >10,000		249	4.89	1,216	4.89	239	4.76	1,137
13	Total Residential	<u>2,976</u>	<u>6,533</u>		<u>55,992</u>		<u>6,509</u>		<u>90,538</u>
14	Average Bill				<u>18.81</u>				<u>30.42</u>
15									
16	Commercial								
17	5/8" X 3/4"	0	0	-	0	8.08	NA	21.92	0
18	3/4"	0	0	-	0	12.12	NA	32.89	0
19	1"	0	0	-	0	20.20	NA	54.81	0
20	1-1/2"	0	0	-	0	40.37	NA	109.62	0
21	2"	0	0	-	0	64.62	NA	175.39	0
22	3"	0	0	-	0	129.21	NA	350.79	0
23	4"	0	0	-	0	201.89	NA	548.10	0
24	8"	0	0	-	0	645.09	NA	1,753.93	0
25	Gallorage		0	-	0	4.89	0	3.80	0
26									
27									
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
29	Average Bill								
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	8.08	NA	21.92	0
33	3/4"	0	0	-	0	12.12	NA	32.89	0
34	1"	0	0	-	0	20.20	NA	54.81	0
35	1-1/2"	0	0	-	0	40.37	NA	109.62	0
36	2"	0	0	-	0	64.62	NA	175.39	0
37	3"	0	0	-	0	129.21	NA	350.79	0
38	4"	0	0	-	0	201.89	NA	548.10	0
39									
40	Gallorage		0	-	0	4.89	0	3.80	0
41									
42									
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
44	Average Bill								
45									
46	Fire Protection								
47	2"	0	NA	-	0	5.38	NA	15.11	0
48	3"	0	NA	-	0	10.76	NA	30.22	0
49	4"	0	NA	-	0	16.82	NA	47.23	0
50	6"	0	NA	-	0	33.66	NA	94.45	0
51	8"	0	NA	-	0	53.84	NA	151.12	0
52	10"	0	NA	-	0	77.40	NA	217.24	0
53									
54									
55									
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>NA</u>		<u>0</u>
57	Average Bill								
58									
59	Subtotal				<u>55,992</u>				<u>90,538</u>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				505				1,625
63	Total Revenue				<u>56,497</u>				<u>92,163</u>
64	Booked Revenue				<u>56,931</u>				<u>92,163</u>
65	Difference				(434)	-0.8%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	1,090	2,808	8.08	8,807
3	3/4"	0	0	12.12	0
4	1"	0	0	20.20	0
5	1-1/2"	0	0	40.37	0
6	2"	0	0	64.62	0
7	3"	0	0	129.21	0
8	4"	0	0	201.89	0
9	Gallorage				
10	Block 1		2,673	4.89	13,069
11	Block 2		131	4.89	639
12	Block 3		4	4.89	22
13	Total Residential	<u>1,090</u>	<u>2,808</u>		<u>22,536</u>
14	Average Bill				<u>20.68</u>
15					
16	Commercial				
17	5/8" X 3/4"	0	0	8.08	0
18	3/4"	0	0	12.12	0
19	1"	0	0	20.20	0
20	1-1/2"	0	0	40.37	0
21	2"	0	0	64.62	0
22	3"	0	0	129.21	0
23	4"	0	0	201.89	0
24	8"	0	0	646.09	0
25	Gallorage		0	4.89	0
26					
27					
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
29	Average Bill				
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	8.08	0
33	3/4"	0	0	12.12	0
34	1"	0	0	20.20	0
35	1-1/2"	0	0	40.37	0
36	2"	0	0	64.62	0
37	3"	0	0	129.21	0
38	4"	0	0	201.89	0
39					
40	Gallorage		0	4.89	0
41					
42					
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				
45					
46	Fire Protection				
47	1"	0	NA	5.38	0
48	2"	0	NA	10.76	0
49	3"	0	NA	16.82	0
50	4"	0	NA	33.66	0
51	6"	0	NA	53.84	0
52	8"	0	NA	77.40	0
53					
54					
55					
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>
57	Average Bill				
58					
59	Subtotal				<u>22,536</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Leisure Lakes

Schedule: E-2w

Docket No. 080121-WS

Page: 3 of 4

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

Preparer: G Prettyman

Water or Sewer

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	924	1,777	8.08	7,466	10.67	9,859	2,393
3	3/4"	0	0	12.12	0	16.00	0	0
4	1"	0	0	20.20	0	26.67	0	0
5	1-1/2"	0	0	40.37	0	53.30	0	0
6	2"	0	0	64.62	0	85.32	0	0
7	3"	0	0	129.21	0	170.60	0	0
8	4"	0	0	201.89	0	266.58	0	0
9	Gallonage							
10	Block 1		1,520	4.89	7,433	6.45	9,804	2,371
11	Block 2		117	4.89	571	6.45	753	182
12	Block 3		140	4.89	685	6.45	903	218
13	Total Residential	<u>924</u>	<u>1,777</u>		<u>16,154</u>		<u>21,319</u>	<u>5,165</u>
14	Average Bill				<u>17.48</u>		<u>23.07</u>	
15								
16	Commercial							
17	5/8" X 3/4"	0	0	8.08	0	10.67	0	0
18	3/4"	0	0	12.12	0	16.00	0	0
19	1"	0	0	20.20	0	26.67	0	0
20	1-1/2"	0	0	40.37	0	53.30	0	0
21	2"	0	0	64.62	0	85.32	0	0
22	3"	0	0	129.21	0	170.60	0	0
23	4"	0	0	201.89	0	266.58	0	0
24	8"	0	0	646.09	0	853.09	0	0
25	Gallonage		0	4.89	0	6.45	0	0
26								
27								
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
29	Average Bill							
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	8.08	0	10.67	0	0
33	3/4"	0	0	12.12	0	16.00	0	0
34	1"	0	0	20.20	0	26.67	0	0
35	1-1/2"	0	0	40.37	0	53.30	0	0
36	2"	0	0	64.62	0	85.32	0	0
37	3"	0	0	129.21	0	170.60	0	0
38	4"	0	0	201.89	0	266.58	0	0
39								
40	Gallonage		0	4.89	0	6.45	0	0
41								
42								
43	Total Multi- Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
44	Average Bill							
45								
46	Fire Protection							
47	1"	0	NA	5.38	0	7.10	0	0
48	2"	0	NA	10.76	0	14.21	0	0
49	3"	0	NA	16.82	0	22.21	0	0
50	4"	0	NA	33.66	0	44.44	0	0
51	6"	0	NA	53.84	0	71.10	0	0
52	8"	0	NA	77.40	0	102.20	0	0
53								
54								
55								
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>0</u>	<u>0</u>
57	Average Bill							
58								
59	Subtotal				<u>16,154</u>		<u>21,319</u>	<u>5,165</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

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

Water or Sewer

Schedule: E-2w

Page: 4 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	962	1,949	8.08	7,773
3	3/4"	0	0	12.12	0
4	1"	0	0	20.20	0
5	1-1/2"	0	0	40.37	0
6	2"	0	0	64.62	0
7	3"	0	0	129.21	0
8	4"	0	0	201.89	0
9	Gallorage				
10	Block 1		1,721	4.89	8,414
11	Block 2		124	4.89	605
12	Block 3		104	4.89	510
13	Total Residential	962	1,949		17,302
14	Average Bill				17.99
15					
16	Commercial				
17	5/8" X 3/4"	0	0	8.08	0
18	3/4"	0	0	12.12	0
19	1"	0	0	20.20	0
20	1-1/2"	0	0	40.37	0
21	2"	0	0	64.62	0
22	3"	0	0	129.21	0
23	4"	0	0	201.89	0
24	8"	0	0	646.09	0
25	Gallorage		0	4.89	0
26					
27	Total Commercial	0	0		0
28	Average Bill				-
29					
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	8.08	0
33	3/4"	0	0	12.12	0
34	1"	0	0	20.20	0
35	1-1/2"	0	0	40.37	0
36	2"	0	0	64.62	0
37	3"	0	0	129.21	0
38	4"	0	0	201.89	0
39					
40	Gallorage		0	4.89	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	5.38	0
48	2"	0	NA	10.76	0
49	3"	0	NA	16.82	0
50	4"	0	NA	33.66	0
51	6"	0	NA	53.84	0
52	8"	0	NA	77.40	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	Subtotal				<u>17,302</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [] or Sewer [X]

Schedule: E-2s

Page: 1 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Effctv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	2,928	6,658	16.30	47,726	16.30		45.26	132,521
3	3/4"	0	0	-	0	16.30		45.26	0
4	1"	0	0	-	0	16.30		45.26	0
5	1-1/2"	0	0	-	0	16.30		45.26	0
6	2"	0	0	-	0	16.30		45.26	0
7	3"	0	0	-	0	16.30		45.26	0
8	4"	0	0	-	0	16.30		45.26	0
9	Gallorage cap (gallons)		6,000				6,000		
10	Capped Usage	-	6,254	3.30	20,640	3.30		8.73	54,601
11	Usage Above Cap	-	404				404		
12									
13	Total Residential	<u>2,928</u>	<u>6,658</u>		<u>68,366</u>		<u>6,658</u>		<u>187,122</u>
14	Average Bill				<u>23.35</u>				<u>63.91</u>
15									
16	Commercial								
17	5/8" X 3/4"	0	0	-	0	16.30		45.26	0
18	3/4"	0	0	-	0	24.41		67.89	0
19	1"	0	0	-	0	40.72		113.14	0
20	1-1/2"	0	0	-	0	81.40		226.29	0
21	2"	0	0	-	0	130.23		362.06	0
22	3"	0	0	-	0	260.46		724.12	0
23	4"	0	0	-	0	406.96		1,131.44	0
24									
25	Gallorage	-	0	-	0	3.96	0	10.48	0
26									
27									
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
29	Average Bill				<u>-</u>				<u>-</u>
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	16.30		45.26	0
33	3/4"	0	0	-	0	24.41		67.89	0
34	1"	0	0	-	0	40.72		113.14	0
35	1-1/2"	0	0	-	0	81.40		226.29	0
36	2"	0	0	-	0	130.23		362.06	0
37	3"	0	0	-	0	260.46		724.12	0
38	4"	0	0	-	0	406.96		1,131.44	0
39									
40	Gallorage	-	0	-	0	3.96	0	10.48	0
41									
42									
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
44	Average Bill				<u>-</u>				<u>-</u>
45									
46	Flat Rate								
47	Res. Wastewater Only	0	0	-	0	23.44		112.65	0
48	Com. Wastewater Only	0	0	-	0	23.44		701.21	0
49	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other	<u>0</u>	<u>0</u>		<u>0</u>				<u>0</u>
52									
53									
54	Subtotal				<u>68,366</u>				<u>187,122</u>
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	Total Revenue				<u>68,366</u>				<u>187,122</u>
59	Booked Revenue				<u>68,774</u>				<u>68,774</u>
60	Difference				(408)	-0.6%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

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

Water [] or Sewer [X]

Schedule: E-2s

Page: 2 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	1,073	2,904	16.30	17,490
3	3/4"	0	0	16.30	0
4	1"	0	0	16.30	0
5	1-1/2"	0	0	16.30	0
6	2"	0	0	16.30	0
7	3"	0	0	16.30	0
8	4"	0	0	16.30	0
9	Gallorage cap		6,000		
10	Capped Usage		2,849	3.30	9,400
11	Usage Above Cap		56		
12					
13	Total Residential	1,073	2,904		26,890
14	Average Bill				25.06
15					
16	Commercial				
17	5/8" X 3/4"	0	0	16.30	0
18	3/4"	0	0	24.41	0
19	1"	0	0	40.72	0
20	1-1/2"	0	0	81.40	0
21	2"	0	0	130.23	0
22	3"	0	0	260.46	0
23	4"	0	0	406.96	0
24					
25	Gallorage		0	3.96	0
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	16.30	0
33	3/4"	0	0	24.41	0
34	1"	0	0	40.72	0
35	1-1/2"	0	0	81.40	0
36	2"	0	0	130.23	0
37	3"	0	0	260.46	0
38	4"	0	0	406.96	0
39					
40	Gallorage		0	3.96	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	23.44	0
48	Coml. Wastewater Only	0	0	23.44	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		0		0
52					
53					
54	Subtotal				26,890

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

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

Water [] or Sewer [X]

Schedule: E-2s

Page: 3 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	913	1,821	16.30	14,882	23.02	21,017	6,135
3	3/4"	0	0	16.30	0	23.02	0	0
4	1"	0	0	16.30	0	23.02	0	0
5	1-1/2"	0	0	16.30	0	23.02	0	0
6	2"	0	0	16.30	0	23.02	0	0
7	3"	0	0	16.30	0	23.02	0	0
8	4"	0	0	16.30	0	23.02	0	0
9	Gallongage cap		6,000					
10	Capped Usage		1,633	3.30	5,389	4.66	7,610	2,221
11	Usage Above Cap		188					
12								
13	Total Residential	913	1,821		20,271		28,627	8,356
14	Average Bill				22.20		31.35	
15								
16	Commercial							
17	5/8" X 3/4"	0	0	16.30	0	23.02	0	0
18	3/4"	0	0	24.41	0	34.48	0	0
19	1"	0	0	40.72	0	57.51	0	0
20	1-1/2"	0	0	81.40	0	114.97	0	0
21	2"	0	0	130.23	0	183.00	0	0
22	3"	0	0	260.46	0	367.87	0	0
23	4"	0	0	406.96	0	574.78	0	0
24								
25	Gallongage		0	3.96	0	5.59	0	0
26								
27								
28	Total Commercial	0	0		0		0	0
29	Average Bill							
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	16.30	0	23.02	0	0
33	3/4"	0	0	24.41	0	34.48	0	0
34	1"	0	0	40.72	0	57.51	0	0
35	1-1/2"	0	0	81.40	0	114.97	0	0
36	2"	0	0	130.23	0	183.00	0	0
37	3"	0	0	260.46	0	367.87	0	0
38	4"	0	0	406.96	0	574.78	0	0
39								
40	Gallongage		0	3.96	0	5.59	0	0
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill							
45								
46	Flat Rate							
47	Res. Wastewater Only	0	0	23.44	0	33.11	0	0
48	Coml. Wastewater Only	0	0		0		0	0
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	0	NA	-	0	0.00	0	0
51	Total Flat Rate - Other		0		0		0	0
52								
53								
54	Subtotal				20,271		28,627	8,356

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Leisure Lakes

Schedule: E-2s

Docket No. 080121-WS

Page: 4 of 4

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

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Period 3 Rates	(5) Period 3 Revenue
1	Residential				
2	5/8" X 3/4"	942	1,933	16.30	15,355
3	3/4"	0	0	16.30	0
4	1"	0	0	16.30	0
5	1-1/2"	0	0	16.30	0
6	2"	0	0	16.30	0
7	3"	0	0	16.30	0
8	4"	0	0	16.30	0
9	Gallorage cap		6,000		
10	Capped Usage		1,773	3.30	5,850
11	Usage Above Cap		160		
12					
13	Total Residential	942	1,933		21,205
14	Average Bill				22.51
15					
16	Commercial				
17	5/8" X 3/4"	0	0	16.30	0
18	3/4"	0	0	24.41	0
19	1"	0	0	40.72	0
20	1-1/2"	0	0	81.40	0
21	2"	0	0	130.23	0
22	3"	0	0	260.46	0
23	4"	0	0	406.96	0
24					
25	Gallorage		0	3.96	0
26					
27					
28	Total Commercial	0	0		0
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	16.30	0
33	3/4"	0	0	24.41	0
34	1"	0	0	40.72	0
35	1-1/2"	0	0	81.40	0
36	2"	0	0	130.23	0
37	3"	0	0	260.46	0
38	4"	0	0	406.96	0
39					
40	Gallorage	-	0	3.96	0
41					
42					
43	Total Multi-Family	0	0		0
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	23.44	0
48	Comml. Wastewater Only	0	0		0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				0
52					
53					
54	Subtotal				21,205

Customer Monthly Billing Schedule

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	282	0	0	0	0	0	282
2	Feb-07	281	0	0	0	0	0	281
3	Mar-07	279	0	0	0	0	0	279
4	Apr-07	274	0	0	0	0	0	274
5	May-07	258	0	0	0	0	0	258
6	Jun-07	253	0	0	0	0	0	253
7	Jul-07	252	0	0	0	0	0	252
8	Aug-07	251	0	0	0	0	0	251
9	Sep-07	252	0	0	0	0	0	252
10	Oct-07	252	0	0	0	0	0	252
11	Nov-07	263	0	0	0	0	0	263
12	Dec-07	265	0	0	0	0	0	265
13	Total Water	3,162	0	0	0	0	0	3,162

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Trailer	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
14	Jan-07	278	0	0	0	0	0	278
15	Feb-07	277	0	0	0	0	0	277
16	Mar-07	275	0	0	0	0	0	275
17	Apr-07	270	0	0	0	0	0	270
18	May-07	254	0	0	0	0	0	254
19	Jun-07	249	0	0	0	0	0	249
20	Jul-07	248	0	0	0	0	0	248
21	Aug-07	247	0	0	0	0	0	247
22	Sep-07	248	0	0	0	0	0	248
23	Oct-07	248	0	0	0	0	0	248
24	Nov-07	259	0	0	0	0	0	259
25	Dec-07	261	0	0	0	0	0	261
26	Total Sewer	3,114	0	0	0	0	0	3,114

Miscellaneous Service Charges

Florida Public Service Commission

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

Schedule: E-4
 Page: 1 of 2
 Preparer: J Lihvarcik

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

WATER

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

SEWER

Line No.	(1) Type Charge	(2)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
11	Initial Connection	15.00	-			50.00		75.00	
12									
13	Normal Reconnect	15.00	-			50.00		75.00	
14									
15	Violation Reconnect	At Cost	-			Actual cost		Actual cost	
16									
17	Premises Visit	10.00	-			50.00		75.00	
18									
19	Late Payment Fees	-				5.00			
20									
21									
22	DEPOSITS (REFUNDABLE)								
23	Class	Meter Size	Water		Sewer				
			Present	Proposed	Present	Proposed			
24	not specified	All sizes	30.00		30.00				
25	not specified	5/8 X 3/4"	-		-				
26	not specified	1"	-		-				
27	not specified	1.5"	-		-				
28	not specified	Over 2"	-		-				
29									
30	Residential	All sizes	-		-				
31	Residential	5/8 X 3/4"	-	60.85	-		127.82		
32	Residential	1"	-	Two x	-		Two x		
33	Residential	1.5"	-	Estimated	-		Estimated		
34	Residential	Over 2"	-	Monthly Bill	-		Monthly Bill		
35									
36	General	All sizes	-	Two x est'd	-		Two x est'd		
				monthly Bill			monthly Bill		
37	General	5/8 X 3/4"	-		-				
38	General	1"	-		-				
39	General	1.5"	-		-				
40	General	2"	-		-				
41	General	4"	-		-				
42	General	8"	-		-				

Miscellaneous Service Charges

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Explanation: Provide a schedule of derivation of charges

Schedule: E-4

Page: 2 of 2

Preparer: J Lihvarcik

Line No.	(1) Description	(2)	(3) Annual Pay	(4) Base	(5)	(6) Hourly Rate	(7)	(8)	(9)
1	Field Employee								
2	Sr. Facility Operator		62,491.88						
3	Utility Tech Coordinator		39,832.42						
4	Utility Tech I		26,902.50						
5	Utility Tech I		25,038.91						
6	Utility Tech I		25,681.60						
7	Utility Tech I		17,400.00						
8	Utility Tech II		26,571.48						
9	Utility Tech II		25,601.00						
10	Utility Tech II		26,700.00						
11	Utility Tech II		24,914.00	Hours/Year					
12	Field Employees Average Base		<u>30,113.38</u>	2,080		<u>14.48</u>			
13				Rate					
14	P/R Overhead			30.0%		4.34			
15	Field/Office Overhead			10.0%		1.45			
16	Field Employees Loaded Cost					<u>20.27</u>			
17									
18	Office Employee								
19	Administrative Assistant		29,537.19						
20	Administrative Assistant		36,468.07						
21	New Business Coordinator		47,362.58						
22	Office Clerk		23,493.54						
23	Operations Support Coordinator		55,941.12	Hours/Year					
24	Office Employees Average Salary		<u>38,560.50</u>	2,080		<u>18.54</u>			
25				Rate					
26	P/R Overhead			30.0%		5.56			
27	Field/Office Overhead			15.0%		2.78			
28	Office Employees Loaded Cost					<u>26.88</u>			
29									

30 Calculation of Miscellaneous Service Charges

Line No.	Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee
31							
32	Collect Delinquent Account						
33	(CSR takes average 1 hour to process the delinquent account work.)						
34	Office	1	26.88	26.88	-	<u>26.88</u>	25.00
35							
36	Connections, Premises Visits / Service Calls in Normal Hours						
37	(Technician to respond, evaluate, fix and complete service order takes average 1.5 hours. Customer service takes average 45 minutes to handle call, prepare work order, and close out work order when technician completes work.)						
38							
39	Field	1.5	20.27	30.40	-	30.40	
40	Office	0.75	26.88	20.16	-	20.16	
41	Total			<u>50.56</u>	-	<u>50.56</u>	50.00
42							
43	Connections, Premises Visits / Service Calls After Hours						
44	= 1.5 X Connections in Normal Hours above			75.85	-	<u>75.85</u>	75.00
45							
46	Reconnect Disconnected Service in Normal Hours						
47	(= Collect Del. Acct + Connections in Normal Hours above)			77.44	-	<u>77.44</u>	75.00
48							
49	Reconnect Disconnected Service After Hours						
50	(1.5 X Sum of Reconnection and Collection Delinquent Account. During this period an answering service receives customer calls and dispatches to our FSRs on call.)						
51							
52	= 1.5 X Reconnect in Normal Hours above			116.17	-	116.17	
53	Answering Service Cost				2.00	2.00	
54	Total			<u>116.17</u>	<u>2.00</u>	<u>118.17</u>	115.00
55							
56	Customer requested change of mailing address						
57	Office	0.12	26.88	3.23	-	<u>3.23</u>	3.00

Miscellaneous Service Charge Revenue

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-5

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
1	Jan-07	15	0	0	0	20	35
2	Feb-07	45	0	0	0	0	45
3	Mar-07	15	0	0	0	0	15
4	Apr-07	45	0	0	0	0	45
5	May-07	0	0	0	0	0	0
6	Jun-07	0	0	0	0	20	20
7	Jul-07	0	0	0	0	0	0
8	Aug-07	30	0	0	0	0	30
9	Sep-07	30	0	0	0	0	30
10	Oct-07	15	0	0	0	0	15
11	Nov-07	165	0	0	0	0	165
12	Dec-07	120	0	0	0	(15)	105
13							
14	Total Water	480	0	0	0	25	505
15	Annual Events	32	0	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	1,600	0	0	0	25	1,625
SEWER							
19	Jan-07	0	0	0	0	0	0
20	Feb-07	0	0	0	0	0	0
21	Mar-07	0	0	0	0	0	0
22	Apr-07	0	0	0	0	0	0
23	May-07	0	0	0	0	0	0
24	Jun-07	0	0	0	0	0	0
25	Jul-07	0	0	0	0	0	0
26	Aug-07	0	0	0	0	0	0
27	Sep-07	0	0	0	0	0	0
28	Oct-07	0	0	0	0	0	0
29	Nov-07	0	0	0	0	0	0
30	Dec-07	0	0	0	0	0	0
31							
32	Total Sewer	0	0	0	0	0	0
33	Annual Events	0	0	0	0		
34							
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule**Florida Public Service Commission****Leisure Lakes**

Schedule: E-6

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water or Sewer

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

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

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

Private Fire Protection Service

Florida Public Service Commission

Leisure Lakes

Schedule: E-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer []

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

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

Contracts and Agreements Schedule

Florida Public Service Commission

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

Schedule: E-8
Page: 1 of 1
Preparer: J Lihvarcik

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

Line	(1)	(2)
No.	Type	Description

None

Tax or Franchise Fee Schedule**Florida Public Service Commission**

Leisure Lakes

Schedule: E-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	2,565	Included in overall cost of service	None
SEWER					
2	Regulatory Assessment Fee	Florida Public Service Comm.	3,114	Included in overall cost of service	None

Service Availability Charges Schedule

Florida Public Service Commission

Leisure Lakes

Schedule: E-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

Line No.	(1) Type Charge	(2) Size Unit	(3) Present Charges	(4) Proposed Charges
WATER				
1	Service Installation Charge	5/8"	143.00	1,000.00
2		3/4"	143.00	Actual Costs
3	(Service Line Size)	1"	154.00	Actual Costs
4		1 1/2"	202.00	Actual Costs
5		2"	245.00	Actual Costs
6		Over 2"	Actual Costs	Actual Costs
7				
8	Meter Installation Fee	5/8"	90.00	210.00
9	(Meter Size)	3/4"	110.00	Actual Costs
10		1"	140.00	Actual Costs
11		1 1/2"	300.00	Actual Costs
12		2"	385.00	Actual Costs
13		Over 2"	Actual Costs	Actual Costs
14				
15	Back Flow Preventor Installation Fee	All sizes	Actual Costs	Actual Costs
16				
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	700.00	700.00
23		Per Gallon Equivalent	-	2.75
24				
25	Main Extension Charge	ERC	446.00	446.00
26		Per Foot Equivalent	-	5.37
SEWER				
27	Service Installation Charge	=<4"		2,000.00
28		>4"		Actual Costs
29				
28				
29		4" unpaved	-	
30		4" paved	548.00	
31		6" unpaved	-	
32		6" paved	-	
33				
34	Plant Capacity Charge	ERC	1,300.00	1,300.00
35		Per Gallon Equivalent	7.59	7.60
36				
37	Main Extension Charge	ERC	480.00	480.00
38		Per Foot Equivalent	7.38	7.38
39				
40				
41				
42				
43				
44				

Guaranteed Revenues Received

Florida Public Service Commission

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

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

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

Leisure Lakes

Schedule: E-12

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: N/A

Water [X] or Sewer [X]

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

Line

No.

Not applicable; no industrial customers.

Billing Analysis Schedules

Florida Public Service Commission

Leisure Lakes

Schedule: E-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: G Prettyman

Water [X] or Sewer [X]

Customer Class:

Meter Size:

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

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

See attached Bill Analyses

**Leisure Lakes
ENGINEERING SCHEDULES**

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

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

Florida Public Service Commission

Leisure Lakes

Schedule: F-1

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jan-07	1,039	0	847	62	130	
2	Feb-07	823	0	671	62	90	
3	Mar-07	927	0	755	0	172	
4	Apr-07	656	0	535	0	121	
5	May-07	645	0	448	0	197	
6	Jun-07	571	0	397	0	174	
7	Jul-07	720	0	500	0	220	
8	Aug-07	622	0	432	0	190	
9	Sep-07	1,662	0	880	24	758	
10	Oct-07	836	0	442	66	328	
11	Nov-07	590	0	312	44	234	
12	Dec-07	594	0	314	28	252	
13	TOTAL	9,685	0	6,533	285	2,867	29.6%

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

Florida Public Service Commission

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

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

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	730	0	0	0	730	0
2	Feb	690	0	0	0	690	0
3	Mar	734	0	0	0	734	0
4	Apr	593	0	0	0	593	0
5	May	482	0	0	0	482	0
6	Jun	483	0	0	0	483	0
7	Jul	489	0	0	0	489	0
8	Aug	574	0	0	0	574	0
9	Sep	475	0	0	0	475	0
10	Oct	495	0	0	0	495	0
11	Nov	544	0	0	0	544	0
12	Dec	588	0	0	0	588	0
13	Total	6,877	0	0	0	6,877	0

Water Treatment Plant Data

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-3

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	Description	Date	GPD	
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		72,000	
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	09/24/07	89,000	
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day		
		1	09/24/07	89,000
		2	09/15/07	87,000
		3	09/16/07	87,000
		4	09/16/07	87,000
		5	09/25/07	86,000
			Average	<u>87,200</u>
4	Average Daily Flow		26,534	
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		0	

Sewer Treatment Plant Data

Florida Public Service Commission

Leisure Lakes

Schedule: F-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

Line No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>50,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>February</u>	<u>250,000</u>

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WELLS, Interim														
Line No.	Storage	Max Day (GPM)	Peak Hour, MD X 2 (GPM)	Excess Unaccounted for Water (GPM)	MD less Excess Unaccounted for Water (GPM)	PH less Excess Unaccounted for Water (GPM)	Interim Margin Reserve Ratio	Demand (GPM)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Remaining Well Capacity (GPM)	Wells Interim U&U Calculated	Wells Interim U&U Used	
1	yes	61.81	123.61	3.61	58.19	-	1.04	60.60	200	250	50	121.20%	100.00%	

WELLS, Permanent

Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells Permanent U&U Calculated	Wells Permanent U&U Used *
2	yes	yes	61.81	1.04	3.61	-	-	87,476	200	250	-	48,000	182.24%	100.00%
3														
4														
5														

STORAGE

Line No.	Average 5 Max Day Demand	Peak Hour A5MDD X 2	Reliable Storage	Interim Storage U&U Calculated	Interim Storage U&U Used	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
6	87,200	174,400	9,000	19	100.00%	No	89,000	1.04	5,201	-	87,476	9,000	971.96%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Average Daily Demand (GPD)	Treated (GPD)	I&I%	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used		
1	18,841	22,562	N/A	-	1.05	19,764	50,000	39.53%	39.53%		
2											

Inflow and Infiltration Calculations

	8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / In Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
3	13,567	108,536	-	-	108,536	20.56	10,278	3,751,481	665,810	4,417,291	6,658,100
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess I&I	% of Excess I&I Calculated	% of Excess I&I Used
4	100.00%	6,658,100	5,326,480	-	-	5,326,480	9,743,771	6,880,000	(2,863,771)	N/A	N/A
5											

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

Florida Public Service Commission

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

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

Historical Test Year Ending December 31, 2007

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

Line No.	(1) ERCs 2012*	(2) Lots Fronting Mains	(3) U&U as Calculated	(4) Interim U&U Used	(5) Permanent U&U Used
Water					
1	306.1	401	76.35%	76.35%	76.35%
Sewer					
2	249.0	403	61.79%	61.79%	61.79%

* 2012 Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-8

Page: 1 of 1

Preparer: J Guastella

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

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

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) Increase
WATER					
1	2003	282.5	282.5	284.5	
2	2004	288.3	288.3	286.7	
3	2005	290.3	290.3	288.8	
4	2006	291.3	291.3	290.9	
5	2007	291.7	291.7	293.1	
6	2008			295.2	0.73%
7	2009			297.3	0.72%
8	2010			299.5	0.72%
9	2011			301.6	0.71%
10	2012			303.7	0.71% 5 yrs beyond 2007
X Coefficient(s)				2.133	
SEWER					
11	2003	273.0	273.0	274.3	
12	2004	277.4	277.4	276.9	
13	2005	281.3	281.3	279.5	
14	2006	282.0	282.0	282.0	
15	2007	283.6	283.6	284.6	
16	2008			287.2	0.90%
17	2009			289.8	0.90%
18	2010			292.3	0.89%
19	2011			294.9	0.88%
20	2012			297.5	0.87% 5 yrs beyond 2005
X Coefficient(s)				2.575	

Equivalent Residential Connections - Water

Florida Public Service Commission

Leisure Lakes

Schedule: F-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	264	275	269.5	6,468	24.000	6,523	271.8	
2	2004	275	281	278.0	6,588	23.698	6,658	281.0	3.37%
3	2005	281	281	281.0	6,779	24.125	6,802	282.0	0.36%
4	2006	281	284	282.5	7,115	25.186	7,115	282.5	0.19%
5	2007	284	265	274.5	6,706	24.430	6,706	274.5	-2.83%
Average Growth Through 5-Year Period (Col. 8)									0.25%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Leisure Lakes

Schedule: F-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	262	268	265.0	6,139	23.166	6,340	273.7	
2	2004	268	278	273.0	6,278	22.996	6,311	274.4	0.28%
3	2005	278	277	277.5	6,603	23.795	6,626	278.5	1.47%
4	2006	277	280	278.5	6,513	23.386	6,513	278.5	0.01%
5	2007	280	261	270.5	5,876	21.723	5,876	270.5	-2.87%
Average Growth Through 5-Year Period (Col. 8)									-0.29%

Leisure Lakes
INTERIM RATE SCHEDULES
Revision 1

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

Rate Schedule - Interim Rates

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] Sewer [X]

Schedule: G-1

Page: 1 of 1

Preparer: T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Unlimited Interim Rates	(4) Limited Interim Rates
WATER				
			49.9%	25.8%
1	Residential			
2	5/8" X 3/4"	8.08	12.11	10.16
3	3/4"	12.12	18.17	15.25
4	1"	20.20	30.28	25.41
5	1-1/2"	40.37	60.51	50.78
6	2"	64.62	96.86	81.29
7	3"	129.21	193.67	162.54
8	4"	201.89	302.61	253.96
9	6"	403.80	605.25	507.95
10	8"	646.09	968.41	812.73
11	10"	928.73	1,392.06	1,168.26
12	Gallorage, Block 1	4.89	7.33	6.15
13	Block 2	4.89	7.33	6.15
14	Block 3	4.89	7.33	6.15
15	General Service			
16	5/8" X 3/4"	8.08	12.11	10.16
17	3/4"	12.12	18.17	15.25
18	1"	20.20	30.28	25.41
19	1-1/2"	40.37	60.51	50.78
20	2"	64.62	96.86	81.29
21	3"	129.21	193.67	162.54
22	4"	201.89	302.61	253.96
23	6"	403.80	605.25	507.95
24	8"	646.09	968.41	812.73
25	10"	928.73	1,392.06	1,168.26
26	Gallorage charge	4.89	7.33	6.15
27	Fire Protection			
28	2"	5.38	8.06	6.77
29	3"	10.76	16.13	13.54
30	4"	16.82	25.21	21.16
31	6"	33.66	50.45	42.34
32	8"	53.84	80.70	67.73
33	10"	77.40	116.01	97.36

(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
SEWER			
		104.1%	104.1%
Residential			
All Meter Sizes	16.30	33.26	33.26
3/4"	-	-	-
1"	-	-	-
1-1/2"	-	-	-
2"	-	-	-
3"	-	-	-
4"	-	-	-
6"	-	-	-
8"	-	-	-
10"	-	-	-
Gallorage cap (gallons)	6,000	6,000	6,000
Gallorage charge	3.30	6.73	6.73
General Service			
5/8" X 3/4"	16.30	33.26	33.26
3/4"	24.41	49.81	49.81
1"	40.72	83.10	83.10
1-1/2"	81.40	166.11	166.11
2"	130.23	265.76	265.76
3"	260.46	531.52	531.52
4"	406.96	830.48	830.48
6"	813.92	1,660.95	1,660.95
8"	1,302.27	2,657.52	2,657.52
10"	1,872.01	3,820.18	3,820.18
Gallorage charge	3.96	8.08	8.08
Flat Rate			
Res. Wastewater Only	23.44	47.83	47.83
Coml. Wastewater Only	23.44	47.83	47.83
Sprinkler Heads	-	-	-
Reuse	-	-	-

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: G-2

Page: 1 of 1

Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Adjusted Average Balance	(3) Adjustments for Non-U&U	(4) Adjustments Last Rate Case	(5) Interim Rate Base	(6) Supporting Schedule(s)
WATER						
1	Utility Plant in Service	394,772	(17,186)	0	377,586	A-5
2	Utility Land & Land Rights	550		0	550	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(133,424)	7,146	0	(126,279)	A-9
5	Less: CIAC	(132,402)	0	0	(132,402)	A-12
6	Accumulated Amortization of CIAC	81,814	0	0	81,814	A-14
7	Acquisition Adjustments	0		0	0	A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-1
9	Less: Advances For Construction	0		0	0	A-1
10	Working Capital Allowance	29,159		0	29,159	A-1
11	Total Rate Base	240,469	(10,040)	0	230,428	
SEWER						
12	Utility Plant in Service	364,868	(131,205)	0	233,663	A-6
13	Utility Land & Land Rights	2,200		0	2,200	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(230,135)	102,203	0	(127,933)	A-10
16	Less: CIAC	(241,371)	0	0	(241,371)	A-12
17	Accumulated Amortization of CIAC	196,091	0	0	196,091	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	28,035		0	28,035	A-2
21	Total Rate Base	119,687	(29,003)	0	90,684	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical Projected

Water Sewer

Schedule: G-3

Page: 1 of 1

Preparer: R Griffin

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

(1)	(2)	(3)
Line No. Description	Interim Water	Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES	
2		
3		
4		
5		
6		
7		
8		
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Schedule of Net Operating Income - Interim

Florida Public Service Commission

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

Schedule: G-4
 Page: 1 of 1
 Preparer: S Szcztygiel

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	FWS Consol. Unlimited % Increase	Supporting Schedules	
Water										
1	Water Sales Revenues	55,992		0	55,992	49,803	105,795	88.95%	49.9%	E-2w
2	Other Revenues	505		0	505	0	505			E-2w
3	OPERATING REVENUES	56,497	0	0	56,497	49,803	106,300			
4	Operation & Maintenance	62,153		0	62,153	736	62,889			B-5
5	Depreciation, net of CIAC Amort.	10,674	(259)	0	10,416		10,416			B-13
6	Amortization	1,344		0	1,344		1,344			
7	Taxes Other Than Income	2,636	1,306	0	3,942	2,240	6,182			B-15
8	Provision for Income Taxes	(9,931)		0	(9,931)	18,064	8,133			C-1
9	OPERATING EXPENSES	66,877	1,047	0	67,924	21,039	88,963			
10	NET OPERATING INCOME	(10,380)	(1,047)	0	(11,427)	28,764	17,337			
11	RATE BASE	230,428			230,428		230,428			A-1
12	RATE OF RETURN	-4.50%			-4.96%		7.52%			
Sewer										
13	Sewer Sales Revenues	68,366		0	68,366	20,968	89,334	30.67%	104.1%	E-2s
14	Other Revenues	0		0	0	0	0			E-2s
15	OPERATING REVENUES	68,366	0	0	68,366	20,968	89,334			
16	Operation & Maintenance	68,846		0	68,846	310	69,156			B-6
17	Depreciation, net of CIAC Amort.	5,381	(1,775)	0	3,606		3,606			B-14
18	Amortization	1,269		0	1,269		1,269			
19	Taxes Other Than Income	4,488	31	0	4,519	943	5,462			B-15
20	Provision for Income Taxes	(4,475)		0	(4,475)	7,605	3,130			C-1
21	OPERATING EXPENSES	75,510	(1,744)	0	73,766	8,858	82,623			
22	NET OPERATING INCOME	(7,144)	1,744	0	(5,400)	12,110	6,710			
23	RATE BASE	90,684			90,684		90,684			A-2
24	RATE OF RETURN	-7.88%			-5.95%		7.40%			

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5

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Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	(259)	(1,775)
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	1,306	31
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	49,803	20,968
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	736	310
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	2,241	944
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	56,497	68,366
18	Plus Required Revenue Adjustment	49,803	20,968
19	Rate Year Revenue at Proposed Rates	106,300	89,334
20			
21	Less Operating Expenses Before Income Taxes	(80,830)	(79,493)
22	Less Interest Expense	(4,387)	(1,726)
23	Taxable Income	21,083	8,115
24	Income Tax at Composite Rate of 38.58%	8,133	3,130
25	Less Income Tax at Present Rates	9,931	4,475
26			
27	Income Tax Adjustment	18,064	7,605

Schedule of Requested Cost of Capital

Florida Public Service Commission

Leisure Lakes

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6

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Preparer: S Anzaldo

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER						
1 Long-Term Debt	84,723	36.77%	5.10%	1.88%	4,323	D-2
2 Short-Term Debt	0	0.00%		0.00%	0	D-2
3 Preferred Stock	0	0.00%		0.00%	0	D-2
4 Common Stock	140,045	60.78%	9.25%	5.62%	12,950	D-2
5 Customer Deposits	1,053	0.46%	6.00%	0.03%	63	D-2
6 Accumulated Deferred Income Taxes	4,608	2.00%	0.00%	0.00%	0	D-2
7 Total	<u>230,428</u>	<u>100.00%</u>		<u>7.52%</u>	<u>17,337</u>	
SEWER						
8 Long-Term Debt	32,611	35.96%	5.10%	1.84%	1,664	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11 Common Stock	53,905	59.44%	9.25%	5.50%	4,985	D-2
12 Customer Deposits	1,024	1.13%	6.00%	0.07%	61	D-2
13 Accumulated Deferred Income Taxes	3,144	3.47%	0.00%	0.00%	0	D-2
14 Total	<u>90,684</u>	<u>100.00%</u>		<u>7.40%</u>	<u>6,710</u>	

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