

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.
Docket No.: 100128-WU
Test Year Ended: December 31, 2009

Schedule: A-4 [REVISED]
Page 1 of 1
Preparer: Michael D McKenzie, CPA

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater 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.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-04	2,440,787	N / A
2			
3	Accruals	<u>290,281</u>	N / A
4			
5	Balance at 12-31-05	2,731,068	N / A
6			
7	Accruals	<u>313,063</u>	N / A
8			
9	Balance at 12-31-06	3,044,131	N / A
10			
11	Accruals	<u>205,077</u>	N / A
12			
13	Balance at 12-31-07	3,249,208	N / A
14			
15	Accruals	<u>-</u>	N / A
16			
17	Balance at 12-31-08	3,249,208	N / A
18			
19	Accruals	<u>30,832</u>	N / A
20			
21	Balance at 12-31-09	<u>3,280,040</u>	N / A
22			
23			

Supporting Schedules: A-5,A-6
Recap Schedules: A-18

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Schedule of Water and Wastewater Accumulated Depreciation Florida Public Service Commission
Annual Balances Subsequent to Last Established Rate Base

Company: Lighthouse Utilities Company, Inc.
Docket No.: 100128-WU
Test Year Ended: December 31, 2009

Schedule: A-8 [REVISED]
Page 1 of 1
Preparer: Michael D McKenzie, CPA

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater 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 additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-04	708,083	N / A
2			
3	Accruals	<u>65,671</u>	N / A
4			
5	Balance at 12-31-05	773,754	N / A
6			
7	Accruals	<u>87,150</u>	N / A
8			
9	Balance at 12-31-06	860,904	N / A
10			
11	Accruals	<u>99,182</u>	N / A
12			
13	Balance at 12-31-07	960,086	N / A
14			
15	Accruals	<u>101,932</u>	N / A
16			
17	Balance at 12-31-08	1,062,018	N / A
18			
19	Accruals	<u>102,266</u>	N / A
20			
21	Balance at 12-31-09	<u>1,164,284</u>	N / A
22			
23			
24			

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

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

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.
Docket No.: 100128-WU
Test Year Ended: December 31, 2009

Schedule: A-11 [REVISED]
Page 1 of 1
Preparer: Michael D McKenzie, CPA

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater 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 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. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-04	1,299,171	N / A
2			
3	Accruals	121,311	N / A
4			
5	Balance at 12-31-05	1,420,482	N / A
6			
7	Accruals	90,615	N / A
8			
9	Balance at 12-31-06	1,511,097	N / A
10			
11	Accruals	120,828	N / A
12			
13	Balance at 12-31-07	1,631,925	N / A
14			
15	Accruals	45,185	N / A
16			
17	Balance at 12-31-08	1,677,110	N / A
18			
19	Accruals	44,060	N / A
20			
	Balance at 12-31-09	1,721,170	N / A

Supporting Schedules: A-12
Recap Schedules: A-19

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

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.
Docket No.: 100128-WU
Test Year Ended: December 31, 2009

Schedule: A-13 [REVISED]
Page 1 of 1
Preparer: Michael D McKenzie, CPA

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater 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 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. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-04	422,634	N / A
2			
3	Accruals	<u>49,471</u>	N / A
4			
5	Balance at 12-31-05	472,105	N / A
6			
7	Accruals	<u>53,085</u>	N / A
8			
9	Balance at 12-31-06	525,190	N / A
10			
11	Accruals	<u>57,412</u> *	N / A
12			
13	Balance at 12-31-07	582,602	N / A
14			
15	Accruals	<u>60,191</u>	N / A
16			
17	Balance at 12-31-08	642,793	N / A
18			
19	Accruals	<u>61,815</u>	N / A
20			
	Balance at 12-31-09	<u>704,608</u>	N / A

* Per 2006 and 2007 annual reports, there was a difference from ending 12-31-06 (\$525,190) and beginning 1-1-07 (\$525,431) of \$241 that is reflected in the accrual figure of 57,412 for the year 2006.

Supporting Schedules: A-14
Recap Schedules: A-19

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Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.
 Docket No.: 100128-WWU
 Test Year Ended: December 31, 2009

Schedule: A-17 [REVISED]
 Page 1 of 1
 Preparer: Michael D McKenzie, CPA
 Recap Schedule: A-1, A-2

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 shall be explained.

Line No.	Description	Water	Wastewater	Total
1	<u>Per the Formula Method (see note)</u>		n/a	
2				
3	Total Water Utility Expenses	\$ 387,200	see W-10(a) on 2009 annual report	
4				
5	One eighth (per PSC rule) equal working capital allowance	<u>48,400</u>	see F-4 and W-2 on 2009 annual report	
6				
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Note: Per PSC rules, Class B utilities use the formula method to calculate working capital allowance. This is done by calculating 1/8 (one eighth) of Total Water Utility Expenses per W-10(a) on the annual report.

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