

**Piney Woods
Water**

Docket No. 080121-WS

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

Lake 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	_____
GOL	_____
OPC	_____
ROA	_____
SCR	_____
SEP	_____
BEC	_____
OTH	_____

Aqua Utilities Florida, Inc.

Filed May 2008

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**Piney Woods
RATE BASE**

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE NUMBER
Rate Base - Water	A-1	5
Rate Base - Sewer	A-2	6
Adjustments to Rate Base	A-3	7
Annual Plant Additions and Balances	A-4	9
Water Plant in Service By Primary Account	A-5	11
Sewer Plant in Service By Primary Account	A-6	14
Non-Used & Useful Plant - Summary	A-7	17
Annual Accumulated Depreciation Additions and Balances	A-8	18
Water Accumulated Depreciation By Primary Account	A-9	20
Sewer Accumulated Depreciation By Primary Account	A-10	23
Annual CIAC Additions and Balances	A-11	26
CIAC by Classification	A-12	28
Annual Accum. Amortization of CIAC Additions and Balances	A-13	31
Accumulated Amortization of CIAC by Classification	A-14	33
Schedule of AFUDC Rates Used	A-15	36
Annual Advances For Construction Additions and Balances	A-16	37
Calculation of Working Capital Allowance	A-17	38
Comparative Balance Sheet - Assets	A-18	39
Comparative Balance Sheet - Liabilities	A-19	40

Schedule of Water Rate Base

Florida Public Service Commission

Piney Woods

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.

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Historical Test Year 2007			Pro Forma Test Year		Supporting Schedules
		Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjusted Average Balance	Adjustments		
1	Utility Plant in Service	386,513	10,051	396,564		2,773	399,337	A-5
2	Utility Land & Land Rights	1,867	0	1,867		0	1,867	A-5
3	Less: Non-Used & Useful Plant	0	0	0		0	0	A-7
4	Construction Work in Progress	0	0	0		0	0	
5	Less: Accumulated Depreciation	(159,028)	(1,389)	(160,416)		(10)	(160,426)	A-9
6	Less: CIAC	(20,627)	0	(20,627)		0	(20,627)	A-12
7	Accumulated Amortization of CIAC	6,572	(216)	6,356		0	6,356	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	18,832	18,832		7,327	26,160	A-17, A-3
12	Total Rate Base	<u>215,297</u>	<u>27,278</u>	<u>242,576</u>		<u>10,091</u>	<u>252,667</u>	

Schedule of Sewer Rate Base

Florida Public Service Commission

Piney Woods

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.

(1) Line No. Description	(2) (3) (4) Historical Test Year 2007			(5) (6) Pro Forma Test Year		(7) Supporting Schedules
	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	
1 Utility Plant in Service	0	0	0	0	0	A-6
2 Utility Land & Land Rights	0	0	0	0	0	A-6
3 Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4 Construction Work in Progress	0	0	0	0	0	
5 Less: Accumulated Depreciation	0	0	0	0	0	A-10
6 Less: CIAC	0	0	0	0	0	A-12
7 Accumulated Amortization of CIAC	0	0	0	0	0	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	0	0	0	0	A-17, A-3
12 Total Rate Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Piney Woods

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	9,005	NA	
3	Allocation of Corp Structures & Improvements	1,046	NA	
4	PSC Audit Adjustments	-	NA	
5	Entity Reclassification	-	NA	
6	Total 2007 Adjustments	<u>10,051</u>	<u>-</u>	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	2,773	NA	
10	Meter replacement cost	-	NA	
11	(Less) Retirement of existing meters	-	NA	
12		-		
13			NA	
14		-		
15			NA	
16	Total Pro Forma Adjustments	<u>2,773</u>	<u>-</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	-	NA	
24				
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	-	-	
27				
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	1,232	NA	
30	Allocation of Corp Structures & Improvements	107	NA	
31	PSC Audit Adjustments	-	NA	
32	PSC Depr Rate Correction	49	NA	
33	Correction for UPIS Reclassification	-	NA	
34	Total 2007 Adjustments	<u>1,389</u>	<u>-</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	10	NA	
38	Meter Replacements	-		
39	Retirement of existing meters	-	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	-	NA	
41	Salvage	-	NA	
42		-		
43			NA	
44		-		
45			NA	
46	Total Pro Forma Adjustments	<u>10</u>	<u>-</u>	
47				

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1	CIAC			A-12
2	PSC Audit Adjustments	-	NA	
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10	PSC Audit Adjustments	-	NA	
11	PSC Depr Rate Correction	(216)	NA	
12	Total 2007 Adjustments	(216)	-	
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	18,832	-	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	7,327	-	

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

Florida Public Service Commission

Plney Woods

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.

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

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

Florida Public Service Commission

Piney Woods
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		NA
27	Retirements		NA
28	Adjustments		NA
29	12/31/02 Balance		NA
	2003		
30	Additions		NA
31	Retirements		NA
32	Adjustments		NA
33	06/30/04 Amend. Order Balance	379,893	NA
	2004		
34	Additions	0	NA
35	Retirements	0	NA
36	Adjustments	4,234	NA
37	12/31/04 Balance	384,127	NA
	2005		
38	Additions	0	NA
39	Retirements	0	NA
40	Adjustments	0	NA
41	12/31/05 Balance	384,127	NA
	2006		
42	Additions	(37)	NA
43	Retirements	(350)	NA
44	Adjustments	0	NA
45	12/31/06 Balance	383,740	NA
	2007		
46	Additions	5,580	NA
47	Retirements	0	NA
48	Adjustments	0	NA
49	Allocations	11,733	NA
50	12/31/07 Balance	401,053	NA

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Piney Woods

Schedule: A-5

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 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 %	Useful Balance	Amount	Non-Used & Useful %	Useful Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	1,760	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	3,819	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	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	35,710	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	1,867	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	11,820	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	19,374	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	4,593	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	1,354	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	234,334	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	59,417	0.00%	0	0	0.00%	0
28	333.4	Services	4,807	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	9,478	0.00%	0	0	0.00%	0
30	335.4	Hydrants	0	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	1,046	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	9,005	0.00%	0	2,773	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	36	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	11	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	<u>398,431</u>		<u>0</u>	<u>2,773</u>		<u>0</u>

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Piney Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760
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	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710
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	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867
18	304.3	Structures & Improvements	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820
19	311.3	Pumping Equipment	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374
20	320.3	Water Treatment Equipment	0	4,976	4,976	4,976	4,976	4,976	4,976	4,976	4,976	4,976	4,976	4,976	4,976	4,976
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	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354
26	330.4	Distr. Reservoirs & Standpipes	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334
27	331.4	Transm. & Distribution Mains	59,417	59,417	59,417	59,417	59,417	59,417	59,417	59,417	59,417	59,417	59,417	59,417	59,417	59,417
28	333.4	Services	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807
29	334.4	Meters & Meter Installations	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		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	462	36
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	142	11
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	383,740	388,717	388,717	388,717	388,717	388,717	388,717	388,717	388,717	388,717	388,717	388,717	389,320	388,380
47		Subtotal Land & Land Rights	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Piney Woods

Docket No. 060121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760	1,760
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	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819	3,819
11	309.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710	35,710
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	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867
18	304.3	Structures & Improvements	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820
19	311.3	Pumping Equipment	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374	19,374
20	320.3	Water Treatment Equipment	0	4,976	4,976	4,976	4,976	4,976	4,976	4,976	4,976	4,976	4,976	4,976	4,976	4,593
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	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354
26	330.4	Distr. Reservoirs & Standpipes	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334	234,334
27	331.4	Transm. & Distribution Mains	59,417	59,417	59,417	59,417	59,417	59,417	59,417	59,417	59,417	59,417	59,417	59,417	59,417	59,417
28	333.4	Services	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807	4,807
29	334.4	Meters & Meter Installations	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478	9,478
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		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	1,012	1,033	1,033	1,033	1,033	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,046
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	7,113	7,441	8,107	8,202	8,439	8,621	8,911	9,103	9,692	10,058	10,147	10,548	10,675	9,005
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	462	36
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	142	11
46		TOTAL	391,865	397,190	397,856	397,951	398,188	398,395	398,685	398,877	399,466	399,832	399,921	400,322	401,053	398,431
47		Subtotal Land & Land Rights	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Pinney Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: A-6

Page: 1 of 3

Preparer: R Griffin/J Guastella

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	0	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	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	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	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	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	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	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	0	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	0	0.00%	0	0	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	0		0	0		0

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

Florida Public Service Commission

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

Explanation: Provide the month ending Par 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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	396.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Piney Woods

Docket No. 000121-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)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average Balance
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	360.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	362.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	363.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.6	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Piney Woods

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

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

Florida Public Service Commission

Piney Woods

Schedule: A-8

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

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

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

Florida Public Service Commission

Piney Woods

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

(1)	(2)	(3)
Line No.	Water Year End Balance	Sewer Year End Balance
2002		
26 Additions		NA
27 Retirements		NA
28 Adjustments		NA
29 12/31/02 Balance		NA
2003		
30 Additions		NA
31 Retirements		NA
32 Adjustments		NA
33 06/30/04 Amend. Order Balance	128,110	NA
2004		
34 Additions	5,731	NA
35 Retirements	0	NA
36 Adjustments	(12,637)	NA
37 12/31/04 Balance	121,204	NA
2005		
38 Additions	5,731	NA
39 Retirements	0	NA
40 Adjustments	(1)	NA
41 12/31/05 Balance	126,934	NA
2006		
42 Additions	7,784	NA
43 Retirements	(350)	NA
44 Adjustments	18,575	NA
45 12/31/06 Balance	152,943	NA
2007		
46 Additions	12,174	NA
47 Retirements	0	NA
48 Adjustments	97	NA
49 Allocations	2,161	NA
50 12/31/07 Balance	167,375	NA

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Piney Woods

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) Historical Test Year 2007			(5) Pro Forma Adjustments		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(6) Amount	(7) Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	782	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	1,859	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	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	21,606	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	7,877	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	16,231	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	113	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	157	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	77,536	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	25,878	0.00%	0	0	0.00%	0
28	333.4	Services	3,299	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	3,738	0.00%	0	0	0.00%	0
30	335.4	Hydrants	0	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	107	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	1,232	0.00%	0	10	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	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46		TOTAL	160,416		0	10		0

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

Piney Woods

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	760	764	768	771	775	779	782	786	790	793	797	801	804	782
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	1,795	1,806	1,816	1,827	1,837	1,848	1,859	1,869	1,880	1,890	1,901	1,912	1,922	1,859
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2	Power Generation Equipment	20,713	20,862	21,011	21,159	21,308	21,457	21,606	21,755	21,903	22,052	22,201	22,350	22,499	21,606
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	7,692	7,723	7,754	7,785	7,816	7,846	7,877	7,908	7,939	7,969	8,000	8,031	8,062	7,877
19	311.3	Pumping Equipment	15,746	15,827	15,908	15,988	16,069	16,150	16,231	16,311	16,392	16,473	16,554	16,634	16,715	16,231
20	320.3	Water Treatment Equipment	0	41	83	124	166	207	249	290	332	373	415	456	498	249
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	123	129	134	140	145	151	157	162	168	174	179	185	191	157
26	330.4	Distr. Reservoirs & Standpipes	74,185	74,713	75,241	75,768	76,296	76,824	77,352	77,879	78,407	78,935	79,463	79,991	80,518	77,352
27	331.4	Transm. & Distribution Mains	25,187	25,302	25,418	25,533	25,648	25,763	25,878	25,993	26,109	26,224	26,339	26,454	26,569	25,878
28	333.4	Services	3,239	3,249	3,259	3,269	3,279	3,289	3,299	3,309	3,319	3,329	3,339	3,349	3,359	3,299
29	334.4	Meters & Meter Installations	3,501	3,541	3,580	3,620	3,659	3,699	3,738	3,778	3,817	3,857	3,896	3,936	3,975	3,738
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		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	0	0	0	0	0	0	0	0	0	0	0	0	4	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	1	0
46		TOTAL	152,943	153,957	154,971	155,985	156,999	158,013	159,027	160,042	161,056	162,070	163,084	164,098	165,117	159,028

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance
Piney Woods
Docket No. 060121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

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.

Table with columns: Line No., Acct No., Account Name, Prior Year Dec-2006, and months Jan through Dec-2007, plus Average Balance. Rows include categories like INTANGIBLE PLANT, WATER TREATMENT PLANT, and GENERAL PLANT.

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Pinney Woods

Schedule: A-10

Docket No. 080121-WS

Page: 1 of 3

Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(4) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	0	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	0	0.00%	0	0	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	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	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	0	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	0	0.00%	0	0	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	0	0.00%	0	0	0.00%	0
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31		RECLAIMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	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	0	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	0	0.00%	0	0	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		0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Piny Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: A-10

Page: 2 of 3

Preparer: R Griffin/J Guastella

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

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

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 Piney Woods
 Docket No. 080121-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 Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	352.1	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	389.1	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	354.2	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	355.2	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	380.2	Collection Sewers - Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	361.2	Collection Sewers - Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	382.2	Special Collecting Structures	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	383.2	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	364.2	Flow Measuring Devices	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	365.2	Flow Measuring Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	389.2	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	354.3	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	355.3	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	370.3	Receiving Wells	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	371.3	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389.3	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	354.4	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	355.4	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	380.4	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28	381.4	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	382.4	Outfall Sewer Lines	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	389.4	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	354.5	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	355.5	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	371.5	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	374.5	Reuse Distribution Reservoirs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	380.5	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
38	381.5	Plant Sewers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
39	389.5	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
42	353.6	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
43	354.6	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
44	355.6	Power Generation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
45	366.6	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
46	367.6	Reuse Meters & Meter Installations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
47	371.6	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
48	375.8	Reuse Transmission & Distr. Sys.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
49	389.6	Other Plant & Misc. Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
52	354.7	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
53	390.7	Office Furniture & Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
54	390.71	Computer Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
55	391.7	Transportation Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
56	392.7	Stores Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
57	393.7	Tools, Shop & Garage Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
58	394.7	Laboratory Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
59	395.7	Power Operated Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
60	396.7	Communication Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
61	397.7	Miscellaneous Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
62	398.7	Other Tangible Plant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
63		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Piney Woods

Schedule: A-11

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

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

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

Florida Public Service Commission

Pinney Woods

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		NA
21	Adjustments		NA
22	12/31/02 Balance		NA
	2003		
23	Additions		NA
24	Adjustments		NA
25	06/30/04 Amend. Order Balance	16,405	NA
	2004		
26	Additions	0	NA
27	Adjustments	0	NA
28	12/31/04 Balance	16,405	NA
	2005		
29	Additions	1,379	NA
30	Adjustments	0	NA
31	12/31/05 Balance	17,784	NA
	2006		
32	Additions	2,758	NA
33	Adjustments	0	NA
34	12/31/06 Balance	20,542	NA
	2007		
35	Additions	369	NA
36	Adjustments	0	NA
37	12/31/07 Balance	20,911	NA

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Piney Woods

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	13,583	0.00%	0		0.00%	0
4	334	Meter Fees	2,980	0.00%	0		0.00%	0
5	331	Main Extension Charge	2,904	0.00%	0		0.00%	0
6	333	Service Installation Fees	1,161	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>20,627</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>20,627</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		SEWER						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	0	0.00%	0		0.00%	0
24	363	Service Installation Fees	0	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>0</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>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Piney Woods

Docket No. 080121-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	13,583	13,583	13,583	13,583	13,583	13,583	13,583	13,583	13,583	13,583	13,583	13,583	13,583	13,583
4	334	Meter Fees	2,980	2,980	2,980	2,980	2,980	2,980	2,980	2,980	2,980	2,980	2,980	2,980	2,980	2,980
5	331	Main Extension Charge	2,819	2,819	2,819	2,819	2,819	2,819	2,819	2,819	2,819	2,819	3,188	3,188	3,188	2,904
6	333	Service Installation Fees	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161
7		Total Cash CIAC	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,911	20,911	20,911	20,627
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	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,911	20,911	20,911	20,627
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property CIAC:														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Piney Woods

Schedule: A-12

Docket No. 060121-WS

Page: 3 of 3

Historical Test Year Ending December 31, 2007

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	13,583	13,583	13,583	13,583	13,583	13,583	13,583	13,583	13,583	13,583	13,583	13,583	13,583	13,583
4	334 Meter Fees	2,980	2,980	2,980	2,980	2,980	2,980	2,980	2,980	2,980	2,980	2,980	2,980	2,980	2,980
5	331 Main Extension Charge	2,819	2,819	2,819	2,819	2,819	2,819	2,819	2,819	2,819	2,819	3,188	3,188	3,188	2,904
6	333 Service Installation Fees	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161
7	Total Cash CIAC	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,911	20,911	20,911	20,627
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	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,542	20,911	20,911	20,911	20,627
18															
19	SEWER														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property CIAC:														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Piney Woods

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 Ammendatory Order			
1	12/31/95 Balance		NA
	1996		
2	Additions		NA
3	Adjustments		NA
4	12/31/96 Balance		NA
	1997		
5	Additions		NA
6	Adjustments		NA
7	12/31/97 Balance		NA
	1998		
8	Additions		NA
9	Adjustments		NA
10	12/31/98 Balance		NA
	1999		
11	Additions		NA
12	Adjustments		NA
13	12/31/99 Balance		NA
	2000		
14	Additions		NA
15	Adjustments		NA
16	12/31/00 Balance		NA
	2001		
17	Additions		NA
18	Adjustments		NA
19	12/31/01 Balance		NA

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

Florida Public Service Commission

Piney Woods
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		NA
21	Adjustments		NA
22	12/31/02 Balance		NA
	2003		
23	Additions		NA
24	Adjustments		NA
25	06/30/04 Amend. Order Balance	5,126	NA
	2004		
26	Additions	189	NA
27	Adjustments	0	NA
28	12/31/04 Balance	5,315	NA
	2005		
29	Additions	202	NA
30	Adjustments	0	NA
31	12/31/05 Balance	5,517	NA
	2006		
32	Additions	1,197	NA
33	Adjustments	(391)	NA
34	12/31/06 Balance	6,323	NA
	2007		
35	Additions	513	NA
36	Adjustments	(445)	NA
37	12/31/07 Balance	6,391	NA

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification

Florida Public Service Commission

Test Year Average Balance

Piney Woods

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 %	(4) Useful Amount	(5) Amount	(6) Non-Used %	(7) Useful Amount
1	WATER						
2	Cash						
3	320 Water Treatment Equipment	7,016	0.00%	0		0.00%	0
4	334 Meter Fees	(873)	0.00%	0		0.00%	0
5	331 Main Extension Charge	187	0.00%	0		0.00%	0
6	333 Service Installation Fees	26	0.00%	0		0.00%	0
7	Total Cash	<u>6,356</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>6,356</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	SEWER						
20	Cash						
21	380 Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	0	0.00%	0		0.00%	0
24	363 Service Installation Fees	0	0.00%	0		0.00%	0
25	Total Cash	<u>0</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>0</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Piney Woods

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	7,016	7,016	7,016	7,016	7,016	7,016	7,016	7,016	7,016	7,016	7,016	7,016	7,019	7,016
4	334	Meter Fees	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(874)	(873)
5	331	Main Extension Charge	154	194	234	274	314	354	398	442	486	530	574	619	664	403
6	333	Service Installation Fees	26	26	26	26	26	26	26	26	26	26	26	26	26	26
7		Total Cash AAC	6,323	6,363	6,403	6,443	6,483	6,523	6,567	6,611	6,655	6,699	6,743	6,788	6,836	6,572
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	6,323	6,363	6,403	6,443	6,483	6,523	6,567	6,611	6,655	6,699	6,743	6,788	6,836	6,572
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389	Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361	Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363	Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																
27		Property														
28	354	Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360	Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361	Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363	Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370	Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371	Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366	Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375	Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	369	Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 Piney Woods
 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	7,016	7,016	7,016	7,016	7,016	7,016	7,016	7,016	7,016	7,016	7,016	7,016	7,016	7,016
4	334 Meter Fees	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)	(873)
5	331 Main Extension Charge	154	160	165	171	176	182	187	192	198	203	210	216	222	187
6	333 Service Installation Fees	26	26	26	26	26	26	26	26	26	26	26	26	26	26
7	Total Cash AAC	6,323	6,328	6,334	6,339	6,345	6,350	6,356	6,361	6,367	6,372	6,378	6,385	6,391	6,356
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	6,323	6,328	6,334	6,339	6,345	6,350	6,356	6,361	6,367	6,372	6,378	6,385	6,391	6,356
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	389 Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	361 Main Extension Charge	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	363 Service Installation Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	Total Cash AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26															
27	Property														
28	354 Structures & Improvements	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
29	360 Collection Sewers- Force	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
30	361 Collection Sewers- Gravity	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
31	363 Services to Customers	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
32	370 Lift Stations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
33	371 Pumping Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
34	366 Reuse Services	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
35	375 Reuse Transmission & Dist Mains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
36	389 Other Plant Misc Equip	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Schedule: A-15

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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

Piney Woods
Docket No. 080121-WS
0

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

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Piney Woods

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	0.479%	0.472%
25	Assets Allocated - Water (line 10 x line 23)	12,465	12,536
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(10,284)	(1,587)
27			
28	Allocation Percentage - Sewer	0.000%	0.000%
29	Assets Allocated - Sewer (line 7 x line 17)	NA	NA
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	NA	NA
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	8,347	7,883
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	0	0
43	Sewer	0	0
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	<u>10,527</u>	<u>18,832</u>
47	Sewer (Lines 29-30+35+39+43)	<u>0</u>	<u>0</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

Piney Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

Schedule: A-18

Page: 1 of 1

Preparer: S Anzaldo

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Utility Plant	85,966,260	90,505,275	91,370,203	91,349,024	91,778,934	92,095,149	92,842,612	93,231,021	93,369,496	93,767,683	93,763,576	97,847,581	98,842,627	92,825,342
2	Construction Work in Progress	10,726,248	6,220,061	6,049,130	7,003,882	7,735,248	8,218,675	7,940,645	8,053,771	8,374,520	8,444,199	8,791,519	5,053,856	4,064,016	7,436,598
3	Utility Plant Acquisition														
4															
5	GROSS UTILITY PLANT	96,692,508	96,725,336	97,419,333	98,352,906	99,514,182	100,313,824	100,783,257	101,284,792	101,744,016	102,211,882	102,555,095	102,901,437	102,906,643	100,261,939
6															
7	Less: Accumulated Depreciation	(30,194,077)	(30,093,298)	(30,398,174)	(30,450,557)	(30,730,116)	(30,990,658)	(31,217,204)	(31,443,483)	(31,783,136)	(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	69,323,166	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,807,823	1,833,110	1,896,851	2,019,818	2,089,363	1,802,602	2,346,154	2,126,091	1,495,145	1,870,490	1,870,929
15	Allowance for Bad Debts	(60,221)	(63,664)	(63,413)	(83,655)	(77,442)	(84,047)	(84,175)	(102,715)	(116,991)	(116,243)	(135,468)	(173,012)	(150,752)	(100,908)
16	Accounts Receivable Affiliates	(2,294,839)	(2,620,359)	(603,336)	(1,656,319)	(530,149)	(353,689)	(399,204)	(715,902)	(43,215)	(711,304)	(152,040)	(1,172,843)	(1,121,835)	(951,926)
17	Notes Rec. Affiliates			(741,899)	(741,899)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(1,045,138)	(757,300)
18	Temporary Investments		5,092												392
19	Materials & Supplies														
20	Unbilled Revenue	659,907	670,701	609,769	699,092	746,285	831,743	829,001	749,130	783,217	645,341	656,591	616,494	688,269	706,580
21	Prepayments	153,113	155,190	155,700	153,806	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	17,062	43		1,278	1,852	8,671	2,354	3,303	6,359	14,267	5,454
23															
24	TOTAL CURRENT ASSETS	639,018	151,580	1,486,165	363,105	1,515,347	1,835,396	1,803,232	1,424,804	1,903,718	1,614,473	2,169,381	264,232	1,761,616	1,302,467
25															
26	Prelim Survey & Investigation Chgs	2,695	2,695	2,695	2,695	2,695		3,025	5,302	104,923	106,243	145,695	146,751	150,924	52,026
27	Deferred Rate Case Expense	1,463,105	1,549,581	1,628,699	1,825,590	1,939,511	2,033,013	2,163,119	2,196,340	2,189,455	115,935	135,972	144,201	196,273	1,352,369
28	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,556	1,756,010	1,719,463	1,682,918	1,652,285	1,621,652	1,591,019	1,561,082	1,529,754	1,499,121	1,692,523
29	Other Deferred Debits	499,109	490,193	477,396	473,555	484,060	473,612	484,714	454,054	443,845	426,275	411,422	386,609	508,769	461,047
30															
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
32															
33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

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

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

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

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) 12/31/07	(15) Average Balance
1	Common Stock Issued	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744	52,724,744
2	Preferred Stock Issued														
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794)	(465,141)	72,323	522,986	928,358	1,650,430	1,701,590	2,419,162	2,577,369	979,027	(54,209)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)	(14,512,011)	(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,251)
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	34,342,250	34,638,584	36,325,748	36,845,178	37,738,466	38,326,775	38,735,719	38,876,275	39,267,170	37,389,294	37,876,331	37,740,887	35,761,012	37,220,284
8															
9	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,338
10															
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,085
15	Accrued Dividends														
16	Customer Deposits	582,055	574,701	563,299	551,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
18															
19	TOTAL CURRENT & ACC LIABILITIES	2,730,128	998,068	1,110,123	562,099	793,966	1,150,883	1,095,488	909,261	1,227,086	888,065	1,071,108	(515,541)	(917,277)	854,112
20															
21	Other Deferred Credits & Oper. Reserves		2,044	4,088	6,132	7,739	8,909	10,079	11,249	12,419	13,589	14,759	15,929	17,099	9,541
22															
23	Contributions in Aid of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311	26,981,271	26,994,018	27,011,754	27,077,994	27,091,567	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SIT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	39,537	34,990
27															
28	Total CIAC & Def Taxes	15,431,173	15,412,598	15,364,816	15,306,001	15,295,649	15,252,216	15,195,906	15,131,440	15,071,929	15,060,730	14,996,863	14,995,876	15,248,957	15,212,627
29															
30	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Piney Woods
NET OPERATING INCOME

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Net Operating Income Statement - Water	B-1	43
Net Operating Income Statement - Sewer	B-2	44
Adjustments to Net Operating Statements	B-3	45
Operating Revenues	B-4	49
Water O & M Expenses By Month	B-5	50
Sewer O & M Expenses By Month	B-6	55
Comparative O & M Expenses - Water	B-7	60
Comparative O & M Expenses - Water, Explanations	B-7 Supl	61
Comparative O & M Expenses - Sewer	B-8	62
Comparative O & M Expenses - Sewer, Explanations	B-8 Supl	63
Analysis of Contractual Services	B-9	64
Rate Case Expense Analysis	B-10	65
Analysis of Maintenance Expenses	B-11	66
Schedule of Allocated Expenses	B-12	67
Net Depreciation Expense - Water	B-13	69
Net Depreciation Expense - Sewer	B-14	70
Taxes Other Than Income	B-15	71

Schedule of Water Net Operating Income

Florida Public Service Commission

Piney Woods

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.

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	78,515	(660)	77,855	0	77,855	36,322	114,177	B-4, E-2
2	Operation & Maintenance	47,454	3,757	51,211	6,300	57,511	536	58,047	B-5
3	Depreciation, net of CIAC Amort., U&U	11,661	2,096	13,757	231	13,988	0	13,988	B-13
4	Amortization	0	927	927	0	927	0	927	B-3
5	Taxes Other Than Income	6,805	2,383	9,188	71	9,259	1,634	10,893	B-15
6	Provision for Income Taxes	4,859	(5,577)	(718)	(2,621)	(3,340)	13,174	9,834	C-1, B-3
7	OPERATING EXPENSES	70,778	3,587	74,365	3,980	78,345	15,345	93,690	
8	NET OPERATING INCOME	7,737	(4,248)	3,489	(3,980)	(491)	20,977	20,487	
9	RATE BASE	215,297	27,278	242,576	10,091	252,667		252,667	A-1
10	RATE OF RETURN	3.59%		1.44%				8.11%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Piney Woods

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.

(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	0	NA	NA	0	NA	NA	NA	B-4, E-2
2 Operation & Maintenance	NA	NA	NA	NA	NA	NA	NA	B-6
3 Depreciation, net of CIAC Amort.,U&U	NA	NA	NA	NA	NA	NA	NA	B-14
4 Amortization	NA	NA	NA	NA	NA	NA	NA	B-3
5 Taxes Other Than Income	NA	NA	NA	NA	NA	NA	NA	B-15
6 Provision for Income Taxes	NA	NA	NA	NA	NA	NA	NA	C-1, B-3
7 OPERATING EXPENSES	NA	NA	NA	NA	NA	NA	NA	
8 NET OPERATING INCOME	NA	NA	NA	NA	NA	NA	NA	
9 RATE BASE	NA	NA	NA	NA	NA		NA	A-2
10 RATE OF RETURN	NA		NA				NA	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Piney Woods
 Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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

Historical [X] Projected []

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

Line No.	Acct	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
1		UTILITY TEST YEAR ADJUSTMENTS - 2007			
2	A	REVENUES			
3		Billed less Booked Revenue	(860)		E-2
4		Billed less Booked Revenue		NA	
5		TOTAL REVENUE ADJUSTMENTS	<u>(860)</u>	<u>0</u>	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	(94)	0
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	148	0
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	212	0
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	42	0
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	35	0
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	23	0
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	2	0
24	635/735	Contractual Services - Testing	0	0	
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	178	0
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	3,410	0
38	675/775		Normalize 2007 Intracompany misallocation of a/c 426 to Operating Expenses	(121)	0
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(78)	0
40					
41					
42		TOTAL O&M ADJUSTMENTS	<u>3,757</u>	<u>NA</u>	
43					

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Piney Woods
 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	1,527	NA	
4	Allocation of Corp Structures & Improvements	26	NA	
5	PSC Audit Adjustments	-	NA	
6	PSC Depr Rate Correction, Depr Expn	97	NA	
7	PSC Depr Rate Correction, Amort CIAC	445	NA	
8	Reduction for NU&U	-	NA	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>2,096</u>	<u>NA</u>	
10				
11				
12	D AMORTIZATION			
13	To record annual amortization of regulatory assets per order PSC-05-1242-PAA-WS	927	NA	
14	-	0	NA	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>927</u>	<u>NA</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment RAF on Adj'd Rev less RAF Per Books	(30)	NA	
20	Payroll tax adjustment On Salary & Wage adjustments explained above	2,413	NA	
21	Property tax adjustment	0	NA	
22	Property tax adjustment	0	NA	
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>2,383</u>	<u>NA</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	(5,577)	NA	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(5,577)</u>	<u>NA</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>3,587</u>	<u>NA</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

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

Line No.	Acct	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS			
2					
3	B	OPERATIONS & MAINTENANCE			
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08		B-5, B-6
5	601/701		Market Based Increases	0	
6	601/701		New Rates Manager & Controller	0	
7	601/701		Lake County Facility Operator II	0	
8	601/701			0	
9	603/703	Salaries & Wages - Officers, Exec.		0	
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	0	
11	610/710	Purchased Water / Sewer Treatment		517	
12	NA /711	Sludge Removal Expense		0	
13	615/715	Purchased Power		0	
14	616/716	Fuel for Purchased Power		0	
15	618/718	Chemicals		0	
16	620/720	Materials & Supplies		0	
17	631/731	Contractual Services - Engineering		0	
18	632/732	Contractual Services - Accounting		0	
19	633/733	Contractual Services - Legal		0	
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	0	
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	24	
22	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	92	
				7	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(287)	
24	634/734		Additional 2008 Service Co employee benefits	62	
25	635/735	Contractual Services - Testing		0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	0	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	39	
				3	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(250)	
29	636/736		Additional 2008 ACO employee benefits	280	
30	636/736			0	
31	636/736			0	
32	641/741	Rental of Building/Real Prop.	New office rent	0	
33	642/742	Rental of Equipment		40	
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	0	
35	656/756	Insurance - Vehicle		302	
36	657/757	Insurance - General Liability		0	
37	658/758	Insurance - Workman's Comp.		0	
38	659/759	Insurance - Other		0	
39	660/760	Advertising Expense		0	
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10	0	
41	667/767	Reg. Comm. Exp. - Rate Case Other		2,442	
42	670/770	Bad Debt Expense		0	
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	0	
				283	
44					
45					
46		TOTAL O&M ADJUSTMENTS		<u>6,300</u>	<u>NA</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Piney Woods
 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	231	NA	
6		0	NA	
7		0	NA	
8		0	NA	
9		0	NA	
10	Reduction for NU&U	0	NA	
11	TOTAL	<u>231</u>	<u>NA</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	NA	
16	-	0	NA	
17	TOTAL	<u>0</u>	<u>NA</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	121	NA	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	(96)	NA	
22	Property taxes associated with Pro Forma plant	46	NA	
23	Property Tax adjustment for Non-Used & Useful plant	0	NA	
24	TOTAL	<u>71</u>	<u>NA</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(2,621)	NA	
28	TOTAL	<u>(2,621)</u>	<u>NA</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>3,980</u>	<u>NA</u>	
31				
32				
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>36,322</u>	<u>NA</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>536</u>	<u>NA</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>1,634</u>	<u>NA</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	77,855	NA	B-1, B-2
46	Plus Required Revenue Adjustment	<u>36,322</u>	<u>NA</u>	
47	Rate Year Revenue at Proposed Rates	<u>114,177</u>	<u>NA</u>	
48				
49	Less Operating Expenses Before Income Taxes	(83,856)	NA	B-1, B-2
50	Less Interest Expense	<u>(4,827)</u>	<u>NA</u>	D-1
51	Taxable Income	<u>25,494</u>	<u>NA</u>	
52	Income Tax at Composite Rate of 38.575%	9,834	NA	
53	Less Income Tax at Present Rates	3,340	NA	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>13,174</u>	<u>NA</u>	

Test Year Operating Revenues

Florida Public Service Commission

Pinney Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

Historical [X] Projected []

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

(1) WATER			(2)	(3) SEWER			(4)
Line No.	Account No. and Description	Revenues		Account No. and Description	Revenues		
1	WATER SALES			SEWER SALES			
2	460.1	Unmetered Water Revenue	0	521.1	Flat Rate - Residential	NA	
3	461.1	Metered - Residential	77,626	521.2	Flat Rate - Commercial	NA	
4	461.2	Metered - Commercial	542	521.3	Flat Rate - Industrial	NA	
5	461.3	Metered - Industrial	0	521.4	Flat Rate - Public Authorities	NA	
6	461.4	Metered - Public Authorities	0	521.5	Flat Rate - Multi-Family	NA	
7	461.5	Metered - Multi-Family	0	521.6	Flat Rate - Other	NA	
8	461.6	Metered - Other	0	522.1	Measured - Residential	NA	
9	462.1	Public Fire Protection	0	522.2	Measured - Commercial	NA	
10	462.2	Private Fire Protection	0	522.3	Measured - Industrial	NA	
11	464.0	Other Sales - Public Authorities	0	522.4	Measured - Public Authorities	NA	
12	465.0	Irrigation Customers	0	522.5	Measured - Multi-Family	NA	
13	466.0	Sales for Resale	0	523.0	Other Sales - Public Authorities	NA	
14	467.0	Interdepartmental Sales	0	524.0	Revenues From Other Systems	NA	
15	475.0	Unbilled Revenues	0	525.0	Interdepartmental Sales	NA	
16				526.0	Effluent	NA	
17				527.0	Unbilled Revenues	NA	
18				540.5	Flat Rate - Reuse	NA	
19	TOTAL WATER SALES		<u>78,168</u>	TOTAL SEWER SALES		<u>0</u>	
20							
21	OTHER WATER REVENUES			OTHER SEWER REVENUES			
22	470.0	Forfeited Discounts	0	531.0	Sale Of Sludge	NA	
23	471.0	Misc. Service Revenues	347	532.0	Forfeited Discounts	NA	
24	472.0	Rents From Water Property	0	534.0	Rents From Sewer Property	NA	
25	473.0	Interdepartmental Rents	0	535.0	Interdepartmental Rents	NA	
26	474.04	Other Water Revenues	0	536.0	Other Sewer Revenues	NA	
27	TOTAL OTHER WATER REVENUES		<u>347</u>	TOTAL OTHER SEWER REVENUES		<u>0</u>	
28							
29	TOTAL WATER OPERATING REVENUES		<u><u>78,515</u></u>	TOTAL SEWER OPERATING REVENUES		<u><u>0</u></u>	

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

Florida Public Service Commission

Piney Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-5

Page: 1 of 5

Preparer: S Szczygiel

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 @	Adjusted	Adjustments	0.00%	Pro Forma	
1	601 Salaries & Wages - Employees	13,410	54	13,464		13,464	2,745		16,208	
2	603 Salaries & Wages - Officers, Exec.	698	0	698		698	0		698	
3	604 Employee Pensions & Benefits	4,592	0	4,592		4,592	517		5,109	
4	610 Purchased Water	0	0	0	0	0	0	0	0	
5	615 Purchased Power	4,029	0	4,029		4,029	0		4,029	
6	616 Fuel for Purchased Power	402	0	402	0	402	0	0	402	
7	618 Chemicals	1,739	0	1,739		1,739	0		1,739	
8	620 Materials & Supplies	1,186	0	1,186	0	1,186	0	0	1,186	
9	631 Contractual Services - Engineering	56	0	56		56	0		56	
10	632 Contractual Services - Accounting	(68)	212	145		145	0		145	
11	633 Contractual Services - Legal	172	42	214		214	0		214	
12	634 Contractual Services - Mgmt. Fees	3,942	60	4,002		4,002	(102)		3,900	
13	635 Contractual Services - Testing	2,409	0	2,409		2,409	0		2,409	
14	636 Contractual Services - Other	7,366	178	7,544		7,544	72		7,616	
15	641 Rental of Building/Real Prop.	730	0	730		730	40		769	
16	642 Rental of Equipment	56	0	56		56	0		56	
17	650 Transportation Expenses	2,568	0	2,568		2,568	302		2,870	
18	656 Insurance - Vehicle	186	0	186		186	0		186	
19	657 Insurance - General Liability	742	0	742		742	0		742	
20	658 Insurance - Workman's Comp.	111	0	111		111	0		111	
21	659 Insurance - Other	245	0	245		245	0		245	
22	660 Advertising Expense	4	0	4		4	0		4	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	2,442		2,442	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0		0	
25	670 Bad Debt Expense	258	0	258		258	0		258	
26	675 Miscellaneous Expense	2,622	3,210	5,832		5,832	283		6,115	
27										
28	TOTAL WATER O & M EXPENSES	47,454	3,757	51,211	0	51,211	6,300	0	57,511	

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

Florida Public Service Commission

Piney Woods
Docket No. 080121-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	2007												Total Per Books Annual
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	
1	601 Salaries & Wages - Employees	1,270	1,205	1,311	1,626	1,190	1,128	950	1,214	3,675	1,317	(2,245)	769	13,410
2	603 Salaries & Wages - Officers, Exec.	71	73	(220)	76	79	104	96	90	618	125	(503)	89	698
3	604 Employee Pensions & Benefits	482	377	424	413	221	376	19	444	328	465	573	470	4,592
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	286	282	335	393	407	471	352	277	421	285	214	307	4,029
6	616 Fuel for Purchased Power	0	0	0	380	0	22	0	0	0	0	0	0	402
7	618 Chemicals	0	214	184	0	284	213	184	108	212	112	91	139	1,739
8	620 Materials & Supplies	146	112	63	146	101	10	99	161	82	301	(70)	35	1,186
9	631 Contractual Services - Engineering	7	7	7	7	7	7	7	7	0	0	0	0	56
10	632 Contractual Services - Accounting	50	43	43	(151)	25	25	25	25	(17)	25	27	(187)	(68)
11	633 Contractual Services - Legal	13	12	16	14	15	15	18	18	157	23	(143)	16	172
12	634 Contractual Services - Mgmt. Fees	264	264	315	418	406	376	271	164	489	293	368	315	3,942
13	635 Contractual Services - Testing	182	182	349	317	250	92	182	246	157	92	146	212	2,409
14	636 Contractual Services - Other	411	391	402	413	424	665	1,908	442	1,348	937	(581)	605	7,366
15	641 Rental of Building/Real Prop.	53	49	68	59	62	64	76	75	667	99	(609)	67	730
16	642 Rental of Equipment	4	4	5	4	5	5	6	6	51	8	(47)	5	56
17	650 Transportation Expenses	190	212	209	201	234	210	187	243	(12)	232	461	201	2,568
18	656 Insurance - Vehicle	16	16	16	16	16	16	15	16	16	16	15	16	186
19	657 Insurance - General Liability	62	62	62	62	62	62	61	62	62	62	61	62	742
20	658 Insurance - Workman's Comp.	9	9	9	9	9	9	9	9	9	9	9	9	111
21	659 Insurance - Other	20	20	21	21	21	20	20	20	21	20	20	20	245
22	660 Advertising Expense	0	0	0	0	0	0	0	0	3	0	(3)	0	4
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	36	55	(35)	29	(147)	88	3	277	3,195	(2,417)	39	(863)	258
26	675 Miscellaneous Expense	190	304	220	201	208	215	240	238	1,450	296	(1,162)	222	2,622
27														
28	TOTAL WATER O & M EXPENSES	3,763	3,891	3,801	4,652	3,876	4,194	4,729	4,141	12,933	2,301	(3,337)	2,509	47,454

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

Florida Public Service Commission

Piney Woods
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	1,017	971	989	1,348	898	827	591	860	515	848	638	451	9,952	
2	603 Salaries & Wages - Officers, Exec.	(0)	(0)	0	(0)	(0)	(0)	0	0	0	(0)	0	0	(0)	
3	604 Employee Pensions & Benefits	0	(121)	(1)	(83)	(255)	(80)	(442)	(18)	0	0	(0)	0	(1,000)	
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	615 Purchased Power	282	278	330	388	402	466	347	272	372	277	259	302	3,976	
6	616 Fuel for Purchased Power	0	0	0	380	0	22	0	0	0	0	0	0	402	
7	618 Chemicals	0	214	184	0	284	213	184	108	212	112	91	139	1,739	
8	620 Materials & Supplies	140	106	55	139	94	3	90	153	5	290	0	28	1,102	
9	631 Contractual Services - Engineering	7	7	7	7	7	7	7	7	0	0	0	0	56	
10	632 Contractual Services - Accounting	0	0	0	(126)	0	0	0	(0)	(0)	(0)	(0)	0	(126)	
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	634 Contractual Services - Mgmt. Fees	(0)	0	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0	(0)	(0)	
13	635 Contractual Services - Testing	182	182	348	317	249	92	182	245	152	92	152	212	2,402	
14	636 Contractual Services - Other	165	169	166	171	168	429	1,640	167	166	617	165	331	4,354	
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	0	0	(0)	0	(0)	(0)	0	(0)	(0)	0	(0)	0	0	
18	656 Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	
19	657 Insurance - General Liability	0	(0)	0	0	(0)	0	(0)	(0)	0	(0)	(0)	0	(0)	
20	658 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	
21	659 Insurance - Other	(0)	(0)	0	0	0	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	670 Bad Debt Expense	39	58	(31)	32	(143)	92	7	282	3,238	(2,411)	(0)	(859)	304	
26	675 Miscellaneous Expense	81	203	81	81	81	85	85	85	85	93	84	84	1,128	
27															
28	TOTAL WATER O & M EXPENSES	1,912	2,065	2,128	2,654	1,785	2,155	2,691	2,161	4,745	(82)	1,389	687	24,290	

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

Florida Public Service Commission

Piney Woods
Docket No. 060121-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)	(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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	603 Salaries & Wages - Officers, Exec.	25	30	(279)	25	25	49	31	25	39	39	25	31	64	
3	604 Employee Pensions & Benefits	491	506	436	506	485	467	474	473	436	482	474	481	5,711	
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	50	43	43	(26)	25	25	25	(15)	25	25	(187)	60		
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0		
12	634 Contractual Services - Mgmt. Fees	264	264	314	417	406	376	271	164	487	292	370	3,939		
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0		
14	636 Contractual Services - Other	165	147	133	153	162	140	153	161	169	169	178	1,903		
15	641 Rental of Building/Real Prop.	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		
17	650 Transportation Expenses	208	230	232	222	255	232	213	269	219	266	250	2,821		
18	656 Insurance - Vehicle	16	16	16	16	16	16	15	16	16	16	16	186		
19	657 Insurance - General Liability	62	62	62	62	62	62	61	62	62	62	62	742		
20	658 Insurance - Workman's Comp.	9	9	9	9	9	9	9	9	9	9	9	111		
21	659 Insurance - Other	20	20	20	20	20	20	20	20	20	20	20	245		
22	660 Advertising Expense	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		
24	667 Reg. Comm. Exp. - Rate Case Other	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		
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0		
27															
28	TOTAL WATER O & M EXPENSES	1,310	1,326	987	1,405	1,466	1,396	1,272	1,224	1,442	1,381	1,430	1,144	15,781	

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	2007												Total Annual	Allocation Rate
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec		
1	601 Salaries & Wages - Employees	253	234	322	278	293	301	359	354	3,159	469	(2,883)	318	3,457	46.83%
2	603 Salaries & Wages - Officers, Exec.	46	43	59	51	54	55	66	65	579	86	(529)	58	634	8.59%
3	604 Employee Pensions & Benefits	(9)	(8)	(11)	(10)	(10)	(10)	(12)	(12)	(109)	(16)	99	(11)	(119)	-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	4	4	5	4	5	5	6	5	49	7	(44)	5	53	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	6	6	8	7	7	7	9	9	77	11	(70)	8	84	1.14%
9	631 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10	632 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	1	(0)	(2)	-0.02%
11	633 Contractual Services - Legal	13	12	16	14	15	15	18	18	157	23	(143)	16	172	2.33%
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	3	0	(2)	0	3	0.04%
13	635 Contractual Services - Testing	0	0	1	1	1	1	1	1	6	1	(5)	1	6	0.09%
14	636 Contractual Services - Other	81	75	103	89	94	97	115	114	1,013	151	(925)	102	1,109	15.02%
15	641 Rental of Building/Real Prop.	53	49	68	59	62	64	76	75	667	99	(609)	67	730	9.89%
16	642 Rental of Equipment	4	4	5	4	5	5	6	6	51	8	(47)	5	56	0.76%
17	650 Transportation Expenses	(19)	(17)	(24)	(20)	(21)	(22)	(26)	(26)	(231)	(34)	211	(23)	(253)	-3.43%
18	656 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
19	657 Insurance - General Liability	0	0	0	0	0	0	0	0	1	0	(0)	0	1	0.01%
20	658 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
21	659 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
22	660 Advertising Expense	0	0	0	0	0	0	0	0	3	0	(3)	0	4	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	(3)	(3)	(4)	(4)	(4)	(4)	(5)	(5)	(43)	(6)	39	(4)	(47)	-0.63%
26	675 Miscellaneous Expense	109	101	139	120	126	130	155	153	1,365	203	(1,246)	137	1,494	20.24%
27															
28	TOTAL WATER O & M EXPENSES	541	500	687	593	625	643	767	756	6,747	1,002	(6,156)	679	7,382	100.00%
	675863 Service & Sundry input to be allocated to lines 1-26	541	500	687	593	625	643	767	756	6,747	1,002	(6,156)	679	7,382	

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

Florida Public Service Commission

Piney Woods

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.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007 Per Books	2007 Normalizations	2007 Normalized	Excess I&I Ajdstmnt @ 0.00%	2007 Adjusted	Pro Forma Adjustments	Excess I&I Ajdstmnt @ 0.00%	Pro Forma	
1	701 Salaries & Wages - Employees	0	0	0		0	0	0		0
2	703 Salaries & Wages - Officers, Exec.	0	0	0		0	0	0		0
3	704 Employee Pensions & Benefits	0	0	0		0	0	0		0
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0		0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0		0	0	0		0
8	718 Chemicals	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0		0	0	0		0
10	731 Contractual Services - Engineering	0	0	0		0	0	0		0
11	732 Contractual Services - Accounting	0	0	0		0	0	0		0
12	733 Contractual Services - Legal	0	0	0		0	0	0		0
13	734 Contractual Services - Mgmt. Fees	0	0	0		0	0	0		0
14	735 Contractual Services - Testing	0	0	0		0	0	0		0
15	736 Contractual Services - Other	0	0	0		0	0	0		0
16	741 Rental of Building/Real Prop.	0	0	0		0	0	0		0
17	742 Rental of Equipment	0	0	0		0	0	0		0
18	750 Transportation Expenses	0	0	0		0	0	0		0
19	756 Insurance - Vehicle	0	0	0		0	0	0		0
20	757 Insurance - General Liability	0	0	0		0	0	0		0
21	758 Insurance - Workman's Comp.	0	0	0		0	0	0		0
22	759 Insurance - Other	0	0	0		0	0	0		0
23	760 Advertising Expense	0	0	0		0	0	0		0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	0	0		0
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0	0		0
26	770 Bad Debt Expense	0	0	0		0	0	0		0
27	775 Miscellaneous Expense	0	0	0		0	0	0		0
28										
29	TOTAL WATER O & M EXPENSES	0	0	0		0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	2007												2007 Dec	(14) Total Per Books Annual	
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12)			(13)
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28																
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

Piney Woods

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	2007												Total Annual
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28														
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

Piney Woods

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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0
28															
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Detail of Operation & Maintenance Expenses By Month - Sewer
NA

Florida Public Service Commission

Pinney Woods
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 Intra-company O & M expenses by primary account for each month of the Test Year.

Line No.	Account No. and Name	2007												Total Annual	Allocation Rate
		(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec		
1	701 Salaries & Wages - Employees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
2	703 Salaries & Wages - Officers, Exec.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
3	704 Employee Pensions & Benefits	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
4	710 Purchased Sewage Treatment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
5	711 Sludge Removal Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
6	715 Purchased Power	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
7	716 Fuel for Power Production	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
8	718 Chemicals	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
9	720 Materials & Supplies	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
10	731 Contractual Services - Engineering	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
11	732 Contractual Services - Accounting	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
12	733 Contractual Services - Legal	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
13	734 Contractual Services - Mgmt. Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
14	735 Contractual Services - Testing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
15	736 Contractual Services - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
16	741 Rental of Building/Real Prop.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
17	742 Rental of Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
18	750 Transportation Expenses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
19	756 Insurance - Vehicle	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
20	757 Insurance - General Liability	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
21	758 Insurance - Workman's Comp.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
22	759 Insurance - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
23	760 Advertising Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
24	766 Reg. Comm. Exp. - Rate Case Amort.	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
25	767 Reg. Comm. Exp. - Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
26	770 Bad Debt Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
27	775 Miscellaneous Expense	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	NA
28															
29	TOTAL WATER O & M EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
	775863 Service & Sundry input to be allocated to lines 1-27	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Piney Woods

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)	(3)	(4)	(5)
			Historical Year 2002	Test Year Adjusted 2007	Difference	% Difference
1	601	Salaries & Wages - Employees	11,631	13,464	1,833	15.76%
2	603	Salaries & Wages - Officers, Exec.	0	698	698	-
3	604	Employee Pensions & Benefits	1,992	4,592	2,600	130.51%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	3,420	4,029	609	17.82%
6	616	Fuel for Power Production	526	402	(124)	-23.58%
7	618	Chemicals	1,193	1,739	546	45.78%
8	620	Materials & Supplies	4,083	1,186	(2,897)	-70.95%
9	631	Contractual Services - Engineering	24	56	32	132.33%
10	632	Contractual Services - Accounting	83	145	62	74.53%
11	633	Contractual Services - Legal	490	214	(276)	-56.37%
12	634	Contractual Services - Mgmt. Fees	0	4,002	4,002	-
13	635	Contractual Services - Testing	1,094	2,409	1,315	120.16%
14	636	Contractual Services - Other	831	7,544	6,713	807.82%
15	641	Rental of Building/Real Prop.	167	730	563	336.98%
16	642	Rental of Equipment	10	56	46	460.00%
17	650	Transportation Expenses	2,988	2,568	(420)	-14.06%
18	656	Insurance - Vehicle	0	186	186	-
19	657	Insurance - General Liability	596	742	146	24.52%
20	658	Insurance - Workman's Comp.	208	111	(97)	-46.53%
21	659	Insurance - Other	2	245	243	12137.95%
22	660	Advertising Expense	27	4	(23)	-86.57%
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	177	0	(177)	-100.00%
25	670	Bad Debt Expense	452	258	(194)	-42.99%
26	675	Miscellaneous Expense	4,329	5,832	1,503	34.72%
27	TOTAL WATER O & M EXPENSES		34,323	51,211	16,888	49.20%
28	Total Customers (EOY)		172.0	180.0	8.0	4.65%
29	Consumer Price Index - U					<u>11.38%</u>
30	Growth Plus Inflation					<u>16.57%</u>

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Piney Woods

Schedule: B-7 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	601	Salaries & Wages - Employees	
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	610	Purchased Water	
5	615	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	
7	618	Chemicals	Change in chemical type
8	620	Materials & Supplies	
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	Prior owner did not allocate all admin costs to entities
11	633	Contractual Services - Legal	
12	634	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
13	635	Contractual Services - Testing	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	Prior owner did not allocate all admin costs to entities
17	650	Transportation Expenses	
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	Prior owner did not allocate all admin costs to entities

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Piney Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8

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	701	Salaries & Wages - Employees	0	0	0	-
2	703	Salaries & Wages - Officers, Exec.	0	0	0	-
3	704	Employee Pensions & Benefits	0	0	0	-
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	0	0	0	-
6	715	Purchased Power	0	0	0	-
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	0	0	0	-
9	720	Materials & Supplies	0	0	0	-
10	731	Contractual Services - Engineering	0	0	0	-
11	732	Contractual Services - Accounting	0	0	0	-
12	733	Contractual Services - Legal	0	0	0	-
13	734	Contractual Services - Mgmt. Fees	0	0	0	-
14	735	Contractual Services - Testing	0	0	0	-
15	736	Contractual Services - Other	0	0	0	-
16	741	Rental of Building/Real Prop.	0	0	0	-
17	742	Rental of Equipment	0	0	0	-
18	750	Transportation Expenses	0	0	0	-
19	756	Insurance - Vehicle	0	0	0	-
20	757	Insurance - General Liability	0	0	0	-
21	758	Insurance - Workman's Comp.	0	0	0	-
22	759	Insurance - Other	0	0	0	-
23	760	Advertising Expense	0	0	0	-
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp. - Other	0	0	0	-
26	770	Bad Debt Expense	0	0	0	-
27	775	Miscellaneous Expense	0	0	0	-
28 TOTAL SEWER O & M EXPENSES			0	0	0	0.00%
29	Total Customers (EOY)		NA	NA	NA	NA
30	Consumer Price Index - U					11.38%
31	Growth Plus Inflation					NA

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissior

Piney Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-8 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.

(1)	(2)	(3)
Line No.	Acct No. Account Name	Explanation
	NA	

- 760 Advertising Expense
- 766 Reg. Comm. Exp. - Rate Case Amort.
- 767 Reg. Comm. Exp. - Other
- 770 Bad Debt Expense
- 775 Miscellaneous Expense

Contractual Services**Florida Public Service Commission****Piney Woods****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	4,682	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,458	Lab Testing
3	28332FLORIDA LAWN CARE	Oth-Treat-Ops	1,875	Oth-Treat-Ops
4				
5				
6				
7				
8				
9				
10				
Sewer				
11		NA		
12				
13				
14				
15				
16				
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

Piney Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-10

Page: 1 of 1

Preparer: S Szczyglot

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, Ecerria, 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, Interrogos. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000	Consulting	Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	<u>Sub-Total Consulting</u>			<u>709,000</u>			
13							
14	<u>Aqua Services Employees Time</u>						
15	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
16	Aqua Services, Inc.	Devline, Brian	40.00	30,000	Accounting		750
17	Aqua Services, Inc.	Drager, Rick	52.00	45,000	Accounting		865
18	Aqua Services, Inc.	Guth, Nance	36.58	5,000	Accounting		137
19	Aqua Services, Inc.	Shank, David	72.00	5,000	Accounting		69
20	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		769
21	<u>Sub-Total Aqua Employees</u>			<u>190,000</u>			
22							
23	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
25	System Maps			40,000			
26	PSC Pre-Audit			10,000			
27							
28	FL PSC	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	Total			<u>1,364,000</u>			
36	Estimate Through PAA [] or Commission Hearing [X]						

	(A)	(B) Water		(C)		(D) Sewer		(E)	
		Total	Allocation %	Allocated Amount	Allocation %	Allocated Amount	Allocation %	Allocated Amount	
a	Amortization of Rate Case Expense:								
b									
c	Total								
d	0	0.716%	0		0.000%	0		0	
e	0		0					0	
f	Subtotal Prior Cases								
g	1,364,000	0.716%	9,770		0.000%	0		0	
h	Current rate Case Expense								
i	1,364,000		9,770					0	
j	Total Projected Rate Case Expense								
k	4	Amortization Period in Years:							
l	341,000		2,442					0	
m	Annual Amortization								
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

Piney Woods
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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

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

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

**Allocation of Expenses
Intercompany Expenses Per Books
Piney Woods**

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.	0.46%	0.00%		0.46%	#Custs	64	0	64	14,011	
3	604	704	Employee Pensions & Benefits	0.72%	0.00%		0.72%	#Custs	5,711	0	5,711	797,833	
4	610	710	Purchased Water/Sewage Trtmt						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	0.49%	0.00%		0.49%	#Custs	60	0	60	12,175	
11	633	733	Contractual Services - Legal						0	0	0		
12	634	734	Contractual Services - Mgmt. Fees	0.48%	0.00%		0.48%	#Custs	3,939	0	3,939	828,223	
13	635	735	Contractual Services - Testing						0	0	0		
14	636	736	Contractual Services - Other	0.48%	0.00%		0.48%	#Custs	1,903	0	1,903	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	0.48%	0.00%		0.48%	#Custs	2,821	0	2,821	593,365	
18	656	756	Insurance - Vehicle	0.48%	0.00%		0.48%	#Custs	186	0	186	39,196	
19	657	757	Insurance - General Liability	0.48%	0.00%		0.48%	#Custs	742	0	742	155,967	
20	658	758	Insurance - Workman's Comp.	0.48%	0.00%		0.48%	#Custs	111	0	111	23,380	
21	659	759	Insurance - Other	0.48%	0.00%		0.48%	#Custs	245	0	245	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
Piney Woods**

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)-(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	0.35%	0.00%		0.35%	#Custs	3,457	0		3,457	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.35%	0.00%		0.35%	#Custs	634	0		634	183,603
3	604	704	Employee Pensions & Benefits	0.35%	0.00%		0.35%	#Custs	(119)	0		(119)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	0.35%	0.00%		0.35%	#Custs	53	0		53	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.35%	0.00%		0.35%	#Custs	84	0		84	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.35%	0.00%		0.35%	#Custs	(2)	0		(2)	(503)
11	633	733	Contractual Services - Legal	0.35%	0.00%		0.35%	#Custs	172	0		172	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.35%	0.00%		0.35%	#Custs	3	0		3	845
13	635	735	Contractual Services - Testing	0.35%	0.00%		0.35%	#Custs	6	0		6	1,820
14	636	736	Contractual Services - Other	0.35%	0.00%		0.35%	#Custs	1,109	0		1,109	321,204
15	641	741	Rental of Building/Real Prop.	0.35%	0.00%		0.35%	#Custs	730	0		730	211,386
16	642	742	Rental of Equipment	0.35%	0.00%		0.35%	#Custs	56	0		56	16,221
17	650	750	Transportation Expenses	0.35%	0.00%		0.35%	#Custs	(253)	0		(253)	(73,289)
18	656	756	Insurance - Vehicle	0.34%	0.00%		0.34%	#Custs	0	0		0	42
19	657	757	Insurance - General Liability	0.35%	0.00%		0.35%	#Custs	1	0		1	166
20	658	758	Insurance - Workman's Comp.	0.34%	0.00%		0.34%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.34%	0.00%		0.34%	#Custs	0	0		0	55
22	660	760	Advertising Expense	0.35%	0.00%		0.35%	#Custs	4	0		4	1,050
23	666	766	Reg. Comm. Exp. - Rate Case Amort						0	0		0	-
24	667	767	Reg. Comm. Exp. - Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	0.35%	0.00%		0.35%	#Custs	(47)	0		(47)	(13,483)
26	675	775	Miscellaneous Expense	0.33%	0.00%		0.33%	#Custs	1,494	0		1,494	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

Pinney Woods

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) Expense	(7) Pro Forma Adjustments	
		(2) 2007 Expense	(3) Utility Adjustments	(4) Adjusted Expense	(5) Used & Useful %		(7) Depreciation Expense	(8) U & U Expense
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	44	0	44	100.00%	44	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	127	0	127	100.00%	127	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	0	0	0	100.00%	0	0	0
13	310.2 Power Generation Equipment	1,785	0	1,785	100.00%	1,785	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	369	0	369	100.00%	369	0	0
19	311.3 Pumping Equipment	969	0	969	100.00%	969	0	0
20	320.3 Water Treatment Equipment	498	(271)	226	100.00%	226	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	68	0	68	100.00%	68	0	0
26	330.4 Distr. Reservoirs & Standpipes	6,333	369	6,702	100.00%	6,702	0	0
27	331.4 Transm. & Distribution Mains	1,382	0	1,382	100.00%	1,382	0	0
28	333.4 Services	120	0	120	100.00%	120	0	0
29	334.4 Meters & Meter Installations	474	0	474	100.00%	474	0	0
30	335.4 Hydrants	0	0	0	100.00%	0	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	26	26	100.00%	26	0	0
36	340.5 Office Furniture & Equipment	0	0	0	100.00%	0	0	0
37	340.51 Computer Equipment	0	1,527	1,527	100.00%	1,527	231	231
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	4	0	4	100.00%	4	0	0
44	347.5 Miscellaneous Equipment	1	0	1	100.00%	1	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	12,174	1,651	13,825		13,825	231	231
48	Composite U&U Rate				100.00%			
49	(LESS) AMORTIZATION OF CIAC	(513)	445	(68)		(68)	0	NA
50								
51	NET DEPRECIATION EXPENSE	11,661	2,096	13,757		13,757	231	231

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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

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

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

Taxes Other Than Income

Florida Public Service Commission

Piney Woods

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 1.46%	(5) Other	(6) Total
Water						
1	Test Year Per Books	3,533	(362)	3,633		6,805
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(30)				(30)
5	Payroll & Property Tax Adjustments		2,413	0		2,413
6	Non-U&U Adjustment @ 0.00%			0		0
7	Total Test Year Adjustments	(30)	2,413	0	0	2,383
8	Adjusted Test Year	3,503	2,051	3,633	0	9,188
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		121			121
12	2007 Plant in Service Additions			(96)		(96)
13	Pro Forma Plant in Service Additions			46		46
14	Non-U&U Adjustment @ 0.00%			0		0
15	Total Pro Forma Adjustments	0	121	(51)	0	71
16	Adjusted Pro Forma	3,503	2,172	3,583	0	9,259
17						
18	RAFs Assoc. with Revenue Increase	1,634				1,634
19						
20	Total Pro Forma	5,138	2,172	3,583	0	10,893
Sewer						
21	Test Year Per Books	NA	NA	NA		NA
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	NA				NA
25	Payroll & Property Tax Adjustments		NA	NA		NA
26	Non-U&U Adjustment @ NA			NA		NA
27	Total Test Year Adjustments	NA	NA	NA	NA	NA
28	Adjusted Test Year	NA	NA	NA	NA	NA
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		NA			NA
32	2007 Plant in Service Additions			NA		NA
33	Pro Forma Plant in Service Additions			NA		NA
34	Non-U&U Adjustment @ NA			NA		NA
35	Total Pro Forma Adjustments	NA	NA	NA	NA	NA
36	Adjusted Pro Forma	NA	NA	NA	NA	NA
37						
38	RAFs Assoc. with Revenue Increase	NA				NA
39						
40	Total Pro Forma	NA	NA	NA	NA	NA

Recap Schedules: B-1, B-2

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

**Piney Woods
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
Accumulated Deferred Income Taxes	C-6	81
Investment Tax Credit	C-7	84
Parent Debt Information	C-8	88
Income Tax Returns	C-9	89
Miscellaneous Tax Information	C-10	90

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Piney Woods

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	4,859	(4,255)	604	(2,621)	(2,018)	C-2
2	Deferred Income Tax Expense	0	(1,322)	(1,322)	0	(1,322)	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	4,859	(5,577)	(718)	(2,621)	(3,340)	
Sewer							
7	Current Tax Expense	NA	NA	NA	NA	NA	C-2
8	Deferred Income Tax Expense	NA	NA	NA	NA	NA	C-5
9	ITC Realized This Year	NA	NA	NA	NA	NA	C-7
10	ITC Amortization	NA	NA	NA	NA	NA	C-7
11	Less: Parent Debt Adjustment	NA	NA	NA	NA	NA	C-8
12	Total Income Tax Expense	NA	NA	NA	NA	NA	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Piney Woods

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) (3) (4) (5) (6)				(7) (8) (9) (10) (11) (12)						
		Water				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	12,596	(9,825)	2,771	(6,601)	(3,830)	NA	NA	NA	NA	NA	B-1, B-2
2	Less: Interest Charges	0	(4,633)	(4,633)	(194)	(4,827)	NA	NA	NA	NA	NA	C-3
3												
4	Taxable Income	12,596	(14,458)	(1,862)	(6,795)	(8,657)	0	0	0	0	0	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	NA	NA	0	NA	C-4
8	Timing Differences	-	(3,427)	(3,427)	0	(3,427)	NA	NA	NA	0	NA	C-5
9	Total Schedule M Adjustments	0	(3,427)	(3,427)	0	(3,427)	0	0	0	0	0	
10												
11	Taxable Income Before State Taxes	12,596	(11,031)	1,565	(6,795)	(5,230)	0	NA	0	NA	0	
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	693	(607)	86	(374)	(288)	0	NA	0	NA	0	
15												
16	Federal Taxable Income	11,903	(10,424)	1,479	(6,422)	(4,943)	0	NA	0	NA	0	
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	4,166	(3,648)	518	(2,248)	(1,730)	0	NA	0	NA	0	
20												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	NA	0	NA	0	C-7
22												
23	Current Federal Income Taxes	4,166	(3,648)	518	(2,248)	(1,730)	0	NA	0	0	0	
24												
25	Summary:											
26	Current State Income Tax	693	(607)	86	(374)	(288)	0	NA	0	NA	0	
27	Current Federal Income Tax	4,166	(3,648)	518	(2,248)	(1,730)	0	NA	0	NA	0	
28												
29	Total Current Income Tax Expense (To C-1)	4,859	(4,255)	604	(2,621)	(2,018)	0	NA	0	0	0	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Piney Woods

Schedule: C-3

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

Historical [X] Projected []

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	2007	2007		2007	2007	2007	
		Per Books	Adjustments	Adjusted		Per Books	Adjustments	Adjusted	
1	Interest on Long-Term Debt	0	4,524	4,524	Note*	0	0	0	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	109	109		0	0	0	
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	4,633	4,633		0	0	0	

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)		242,576		0
Weighted Cost of Long Term Debt (D-1)	1.86%	4,524	0.00%	0
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		4,524		0

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Piney Woods
 Docket No. 080121-WS
 Pro Forma
 Historical [] Projected [X]

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

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

Line No.	(1) Description	(2) Water			(5) Sewer			(8) Supporting Schedules
		(2) 2007 Adjusted	(3) Pro Forma Adjustments	(4) Pro Forma Adjusted	(5) 2007 Adjusted	(6) Pro Forma Adjustments	(7) Pro Forma Adjusted	
1	Interest on Long-Term Debt	4,524	194	4,718	0	0	0	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	109	0	109	0	0	0	
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>4,633</u>	<u>194</u>	<u>4,827</u>	<u>0</u>	<u>0</u>	<u>0</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	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)	252,667	0
Weighted Cost of Long Term Debt (D-1)	1.87% 4,718	0.00% 0
Weighted Cost of Short Term Debt (D-1)	0.00% 0	0.00% 0
Adjusted Interest on Debt	4,718	0

Book/Tax Differences - Permanent

Florida Public Service Commission

Piney Woods

Schedule: C-4

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

Deferred Income Tax Expense

Florida Public Service Commission

Piney Woods

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) Water		(4)	(5) Sewer		(7)	(8)
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Supporting Schedules	
1	Timing Differences (Tax Expense								
2	Higher (Lower) than Book Expense):								
3	Tax Depreciation & Amortization	11,661	(1,021)	10,640					
4	Book Depreciation & Amortization	11,661	2,096	13,757	NA	NA	NA	NA	B-13,14
5									
6	Depreciation Difference	0	(3,117)	(3,117)	0	0	0	0	
7									
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	(310)	(310)	0	0	0	0	
10	All Other	0	0	0	0	0	0	0	
11									
12	Total Timing Differences (To C-2)	0	(3,427)	(3,427)	0	0	0	0	
13									
14	State Tax Rate	5.5%		5.5%	5.5%			5.5%	
15	State Deferred Taxes	0	(188)	(188)	0	0	0	0	
16									
17	Timing Differences for Federal Taxes	0	(3,239)	(3,239)	0	0	0	0	
18									
19	Federal Tax Rate	35.0%		35.0%	35.0%			35.0%	
20	Federal Deferred Taxes	0	(1,134)	(1,134)	0	0	0	0	
21									
22	Total Deferred Taxes (to C-1)	0	(1,322)	(1,322)	0	0	0	0	

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Piney Woods

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	(6) State	(6) Federal	(7) Total	(9) State	(9) Federal	(10) Total
WATER										
1	2003	0	5,567	5,567				0	5,567	5,567
2	2004	22	0	22				22	0	22
3	2005	1,808	26	1,834				1,808	26	1,834
4	2006	891	5,337	6,228				891	5,337	6,228
5	2007	702	4,204	4,906				702	4,204	4,906
SEWER										
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	0	0	0				0	0	0
9	2006	0	0	0				0	0	0
10	2007	0	0	0				0	0	0

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Piney Woods

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			
		Current		
Line No.	Year	Beginning Balance	Year Change	Ending Balance
WATER				
1	2003	0	0	0
2	2004	0	22	22
3	2005	22	1,786	1,808
4	2006	1,808	(917)	891
5	2007	891	(189)	702
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	0	0
9	2006	0	0	0
10	2007	0	0	0

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Piney Woods

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			
			Current	
Line No.	Year	Beginning Balance	Year Change	Ending Balance
WATER				
1	2003	0	5,567	5,567
2	2004	5,567	(5,567)	0
3	2005	0	26	26
4	2006	26	5,311	5,337
5	2007	5,337	(1,133)	4,204
SEWER				
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	0	0
9	2006	0	0	0
10	2007	0	0	0

Investment Tax Credits - Analysis

Florida Public Service Commission

Piney Woods

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	(2)-(5) 3% ITC				(7) Ending Balance	(8)	(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											

Investment Tax Credits - Analysis

Florida Public Service Commission

Pinney Woods

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)	8% ITC					(7)	10% ITC					(13)
		Amount Realized		Amortization		Ending Balance		Amount Realized		Amortization		Ending Balance	
		Beginning Year	Current Year	Prior Year Adjust.	Current Year			Prior Year Adjust.	Beginning Balance	Current Year	Prior Year Adjust.		
1	NONE						NONE						

Investment Tax Credits - Company Policies**Florida Public Service Commission****Piney Woods**

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

Piney Woods

Schedule: C-7

Docket No. 080121-WS

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jordon

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

NONE

Parent's Debt Information

Florida Public Service Commission

Piney Woods

Schedule: C-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

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

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

Parent Debt Adjustment Calculation

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

Note

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

Income Tax Returns**Florida Public Service Commission****Piney Woods**

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****Piney Woods**

Schedule: C-10

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

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

**Piney Woods
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

Piney Woods**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	88,650	36.55%	5.10%	1.86%	4,524	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	146,535	60.41%	10.25%	6.19%	15,016	D-2
5	Customer Deposits	1,824	0.75%	6.00%	0.05%	109	D-2
6	Accumulated Deferred Income Taxes	5,567	2.29%	0.00%	0.00%	0	D-2
7	Total	<u>242,576</u>	<u>100.00%</u>		<u>8.10%</u>	<u>19,649</u>	
SEWER							
8	Long-Term Debt	0	0.00%	5.10%	0.00%	0	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	0	0.00%	10.25%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

Piney Woods

Docket No. 080121-WS

Pro Forma

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-1

Page: 2 of 2

Preparer: S Anzaldo

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

(1)	(2)	(3)	(4)	(5)	(6)
Line No. Class of Capital	Reconciled To Pro Forma Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Supporting Schedules
WATER					
1 Long-Term Debt	92,454	36.59%	5.10%	1.87%	D-2
2 Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
3 Preferred Stock	0	0.00%	0.00%	0.00%	D-2
4 Common Stock	152,822	60.48%	10.25%	6.20%	D-2
5 Customer Deposits	1,824	0.72%	6.00%	0.04%	D-2
6 Accumulated Deferred Income Taxes	5,567	2.20%	0.00%	0.00%	D-2
7 Total	<u>252,667</u>	<u>100.00%</u>		<u>8.11%</u>	<u>20,487</u>
SEWER					
8 Long-Term Debt	0	0.00%	5.10%	0.00%	D-2
9 Short-Term Debt	0	0.00%	0.00%	0.00%	D-2
10 Preferred Stock	0	0.00%	0.00%	0.00%	D-2
11 Common Stock	0	0.00%	10.25%	0.00%	D-2
12 Customer Deposits	0	0.00%	6.00%	0.00%	D-2
13 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	D-2
14 Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

Piney Woods

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.

Line No.	(1) Class of Capital	(2) Balance 12/31/2006	(3) Balance 12/31/2007	(4) 13 Mo Average†	(5) Reconciliation Adjustments Pro rata *	(6) Reconciled To 2007 Rate Base	(7) Reconciled To Pro Forma Rate Base	(8) Supporting Schedules
Water								
1	Long-Term Debt	85,453	87,153	88,650		88,650	92,454	D-5
2	Short-Term Debt	0	0	0		0	0	D-4
3	Preferred Stock	0	0	0		0	0	D-3
4	Common Stock	141,251	144,060	146,535		146,535	152,822	
5	Customer Deposits	1,691	1,871	1,824		1,824	1,824	D-7
6	Accumulated Deferred Income Taxes	6,228	4,906	5,567		5,567	5,567	C-6
7	Total	234,624	237,990	242,576	0	242,576	252,667	A-1
Sewer								
8	Long-Term Debt	0	0	0		0	0	D-5
9	Short-Term Debt	0	0	0		0	0	D-4
10	Preferred Stock	0	0	0		0	0	D-3
11	Common Stock	0	0	0		0	0	
12	Customer Deposits	0	0	0		0	0	D-7
13	Accumulated Deferred Income Taxes	0	0	0		0	0	C-6
14	Total	0	0	0	0	0	0	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

Piney Woods

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)
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1

There is no Preferred Stock for this subsidiary nor its parent

Cost of Short-Term Debt

Florida Public Service Commission

Piney Woods

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

Piney Woods
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 ((11)/(12))

1

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

Florida Public Service Commission

Piney Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: D-5

Page: 2 of 2

Preparer: S Anzaldo

Utility [] or Parent [X]

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

Line No.	(1) Description, Years of Life, Coupon Rate	(2) Issue Date, Maturity Date	(3) Principal Amt. Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Disc.(Premium) Associated With Col (4)	(7) Unamortized Issuing Exp. Associated with Col (4)	(8) Annual Amort. of Discount (Prem) on Principal Outst.	(9) Annual Amort. of Issuing Exp. on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col(4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(-7))
2006												
1	Unsecured Note - 10 years	6.00% 10/31/2006 10/31/2016	20,501,000	20,501,000	-	-	-	-	-	1,230,060	1,230,060	6.00%
2												
3												
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	2007 12 Month Total			26,136,124	-	-	-	-	-	1,333,702	1,333,702	5.10%
19										**		
20	13 Month Average (from A-19)			22,517,338								

* The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2006 was:

\$208,427

** The interest expense calculated on this schedule represents a full year of interest. The actual interest expense incurred by the company for 2007 was:

\$1,293,801

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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Piney Woods

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.

Line No.	(1) Description, Coupon Rate, Years of Life	(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) Basis of Variable Rate (e.g., Prime+%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(10)	(13) Effective Cost Rate (12)/(4)-(6)-(7)
----------	--	-----------------------------------	---	-------------------------------------	---	--	---	---	---	--	--	--	--

1

All Long Term Debt is issued and held by the parent

Schedule of Customer Deposits

Florida Public Service Commission

Piney Woods
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

Schedule: D-7
 Page: 1 of 1
 Preparer: S Anzaldo

Utility [X] or Parent []

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

Line No.	(1) Month & Year	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	1,619	72	0	1,691
2	Jan-07	1,691	36	0	1,727
3	Feb-07	1,727	72	0	1,799
4	Mar-07	1,799	0	0	1,799
5	Apr-07	1,799	36	0	1,835
6	May-07	1,835	0	0	1,835
7	Jun-07	1,835	0	0	1,835
8	Jul-07	1,835	0	0	1,835
9	Aug-07	1,835	36	0	1,871
10	Sep-07	1,871	0	0	1,871
11	Oct-07	1,871	0	0	1,871
12	Nov-07	1,871	0	0	1,871
13	Dec-07	1,871	0	0	1,871
14	Average				<u>1,824</u>
15					
16		Water Allocated at		100%	<u>1,824</u>
17					
18		Sewer Allocated at		#N/A	<u>#N/A</u>

**Piney Woods
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

Piney Woods

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"	16.33	21.57	16.33	24.48	22.33	21.92
3	3/4"	24.48	32.33	24.48	36.69	33.47	32.89
4	1"	40.81	53.88	40.81	61.17	55.80	54.81
5	1-1/2"	81.58	107.72	81.58	122.28	111.54	109.62
6	2"	130.54	172.37	130.54	195.66	178.47	175.39
7	3"	261.08	344.73	261.08	391.33	356.95	350.79
8	4"	407.95	538.65	407.95	611.47	557.75	548.10
9	6"	815.90	1,077.32	815.90	1,222.94	1,115.49	1,096.21
10	8"	1,305.42	1,723.68	1,305.42	1,956.67	1,784.76	1,753.93
11	10"	1,876.57	2,477.82	1,876.57	2,812.76	2,565.63	2,521.28
12	Gallorage						
13	Block 1, 0-5,000	2.72	3.60	2.72	4.08	3.72	3.80
14	Block 2, 5,000-10,000	2.72	3.60	2.72	4.08	3.72	4.76
15	Block 3, >10,000	2.72	3.60	2.72	4.08	3.72	4.76
16							
17	Commercial						
18	5/8" X 3/4"	16.33	21.57	16.33	24.48	22.33	21.92
19	3/4"	24.48	32.33	24.48	36.69	33.47	32.89
20	1"	40.81	53.88	40.81	61.17	55.80	54.81
21	1-1/2"	81.58	107.72	81.58	122.28	111.54	109.62
22	2"	130.54	172.37	130.54	195.66	178.47	175.39
23	3"	261.08	344.73	261.08	391.33	356.95	350.79
24	4"	407.95	538.65	407.95	611.47	557.75	548.10
25	6"	815.90	1,077.32	815.90	1,222.94	1,115.49	1,096.21
26	8"	1,305.42	1,723.68	1,305.42	1,956.67	1,784.76	1,753.93
27	10"	1,876.57	2,477.82	1,876.57	2,812.76	2,565.63	2,521.28
28	Gallorage charge	2.72	3.60	2.72	4.08	3.72	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	16.33	21.57	16.33	24.48	22.33	21.92
34	3/4"	24.48	32.33	24.48	36.69	33.47	32.89
35	1"	40.81	53.88	40.81	61.17	55.80	54.81
36	1-1/2"	81.58	107.72	81.58	122.28	111.54	109.62
37	2"	130.54	172.37	130.54	195.66	178.47	175.39
38	3"	261.08	344.73	261.08	391.33	356.95	350.79
39	4"	407.95	538.65	407.95	611.47	557.75	548.10
40	6"	815.90	1,077.32	815.90	1,222.94	1,115.49	1,096.21
41	8"	1,305.42	1,723.68	1,305.42	1,956.67	1,784.76	1,753.93
42	10"	1,876.57	2,477.82	1,876.57	2,812.76	2,565.63	2,521.28
43	Gallorage charge	2.72	3.60	2.72	4.08	3.72	3.80
44							
45	Fire Protection						
46	2"	10.88	14.36	10.88	16.31	14.88	14.62
47	3"	21.75	28.71	21.75	32.60	29.74	29.23
48	4"	33.99	44.88	33.99	50.95	46.47	45.68
49	6"	67.98	89.77	67.98	101.89	92.94	91.35
50	8"	108.79	143.65	108.79	163.06	148.74	146.16
51	10"	156.39	206.50	156.39	234.41	213.81	210.11

Rate Schedule - Sewer

Florida Public Service Commission

Piney Woods

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	NA	NA	NA	NA	NA	NA
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	NA	NA	NA	NA	NA	NA
13	Gallage Charge, Capped Usage	NA	NA	NA	NA	NA	NA
14							
15							
16	Commercial						
17	5/8" X 3/4"	NA	NA	NA	NA	NA	NA
18	3/4"	NA	NA	NA	NA	NA	NA
19	1"	NA	NA	NA	NA	NA	NA
20	1-1/2"	NA	NA	NA	NA	NA	NA
21	2"	NA	NA	NA	NA	NA	NA
22	3"	NA	NA	NA	NA	NA	NA
23	4"	NA	NA	NA	NA	NA	NA
24	6"	NA	NA	NA	NA	NA	NA
25	8"	NA	NA	NA	NA	NA	NA
26	10"	NA	NA	NA	NA	NA	NA
27	Gallage charge	NA	NA	NA	NA	NA	NA
28							
29	Multi-Family						
30	5/8" X 3/4"	NA	NA	NA	NA	NA	NA
31	3/4"	NA	NA	NA	NA	NA	NA
32	1"	NA	NA	NA	NA	NA	NA
33	1-1/2"	NA	NA	NA	NA	NA	NA
34	2"	NA	NA	NA	NA	NA	NA
35	3"	NA	NA	NA	NA	NA	NA
36	4"	NA	NA	NA	NA	NA	NA
37	6"	NA	NA	NA	NA	NA	NA
38	8"	NA	NA	NA	NA	NA	NA
39	10"	NA	NA	NA	NA	NA	NA
40	Gallage charge	NA	NA	NA	NA	NA	NA
41							
42	Flat Rate						
43	Resid'l Wastewater Only (RWO)	NA	NA	NA	NA	NA	NA
44	Com'l. Wastewater Only	NA	NA	NA	NA	NA	NA
45	Reuse per Sprinkler Head	NA	NA	NA	NA	NA	NA
46	Reuse Flat Rate	NA	NA	NA	NA	NA	NA

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Piney Woods

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"	2,004	16,265	16.33	32,725	16.33	NA	21.92	43,928
3	3/4"	0	0	-	0	24.48	NA	32.89	0
4	1"	0	0	-	0	40.81	NA	54.81	0
5	1-1/2"	0	0	-	0	81.58	NA	109.62	0
6	2"	0	0	-	0	130.54	NA	175.39	0
7	3"	0	0	-	0	261.08	NA	350.79	0
8	4"	0	0	-	0	407.95	NA	548.10	0
9	Gallorage								
10	Block 1, 0-5,000		8,139	2.72	22,139	2.72	8,139	3.80	30,929
11	Block 2, 5,000-10,000		3,830	2.72	10,418	2.72	3,600	4.76	17,136
12	Block 3, >10,000		4,296	2.72	11,684	2.72	4,038	4.76	19,219
13	Total Residential	<u>2,004</u>	<u>16,265</u>		<u>76,966</u>		<u>15,777</u>		<u>111,211</u>
14	Average Bill				<u>38.41</u>				<u>55.49</u>
15									
16	Commercial								
17	5/8" X 3/4"	12	127	16.33	196	16.33	NA	21.92	263
18	3/4"	0	0	-	0	24.48	NA	32.89	0
19	1"	0	0	-	0	40.81	NA	54.81	0
20	1-1/2"	0	0	-	0	81.58	NA	109.62	0
21	2"	0	0	-	0	130.54	NA	175.39	0
22	3"	0	0	-	0	261.08	NA	350.79	0
23	4"	0	0	-	0	407.95	NA	548.10	0
24	8"	0	0	-	0	1,305.42	NA	1,753.93	0
25	Gallorage		127	2.72	346	2.72	127	3.80	484
26									
27									
28	Total Commercial	<u>12</u>	<u>127</u>		<u>542</u>		<u>127</u>		<u>747</u>
29	Average Bill				<u>45.18</u>				<u>62.23</u>
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	16.33	NA	21.92	0
33	3/4"	0	0	-	0	24.48	NA	32.89	0
34	1"	0	0	-	0	40.81	NA	54.81	0
35	1-1/2"	0	0	-	0	81.58	NA	109.62	0
36	2"	0	0	-	0	130.54	NA	175.39	0
37	3"	0	0	-	0	261.08	NA	350.79	0
38	4"	0	0	-	0	407.95	NA	548.10	0
39									
40	Gallorage		0	-	0	2.72	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				<u>-</u>				<u>-</u>
45									
46	Fire Protection								
47	2"	0	NA	-	0	10.88	NA	21.89	0
48	3"	0	NA	-	0	21.75	NA	43.78	0
49	4"	0	NA	-	0	33.99	NA	68.41	0
50	6"	0	NA	-	0	67.98	NA	136.81	0
51	8"	0	NA	-	0	108.79	NA	218.90	0
52	10"	0	NA	-	0	156.39	NA	314.66	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				<u>-</u>				<u>-</u>
58									
59	Subtotal				<u>77,508</u>				<u>111,958</u>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				347				1,187
63	Total Revenue				<u>77,855</u>				<u>113,145</u>
64	Booked Revenue				<u>78,515</u>				<u>113,145</u>
65	Difference				(660)				-0.8%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Piney Woods
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"	665	5,014	16.33	10,859
3	3/4"	0	0	24.48	0
4	1"	0	0	40.81	0
5	1-1/2"	0	0	81.58	0
6	2"	0	0	130.54	0
7	3"	0	0	261.08	0
8	4"	0	0	407.95	0
9	Gallorage				
10	Block 1		2,696	2.72	7,334
11	Block 2		1,248	2.72	3,393
12	Block 3		1,070	2.72	2,911
13	Total Residential	<u>665</u>	<u>5,014</u>		<u>24,498</u>
14	Average Bill				<u>36.84</u>
15					
16	Commercial				
17	5/8" X 3/4"	4	50	16.33	65
18	3/4"	0	0	24.48	0
19	1"	0	0	40.81	0
20	1-1/2"	0	0	81.58	0
21	2"	0	0	130.54	0
22	3"	0	0	261.08	0
23	4"	0	0	407.95	0
24	8"	0	0	1,305.42	0
25	Gallorage		50	2.72	136
26					
27					
28	Total Commercial	<u>4</u>	<u>50</u>		<u>201</u>
29	Average Bill				<u>50.26</u>
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	16.33	0
33	3/4"	0	0	24.48	0
34	1"	0	0	40.81	0
35	1-1/2"	0	0	81.58	0
36	2"	0	0	130.54	0
37	3"	0	0	261.08	0
38	4"	0	0	407.95	0
39					
40	Gallorage		0	2.72	0
41					
42					
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				<u>-</u>
45					
46	Fire Protection				
47	1"	0	NA	10.88	0
48	2"	0	NA	21.75	0
49	3"	0	NA	33.99	0
50	4"	0	NA	67.98	0
51	6"	0	NA	108.79	0
52	8"	0	NA	156.39	0
53					
54					
55					
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>
57	Average Bill				<u>-</u>
58					
59	Subtotal				<u>24,699</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Pinney Woods

Docket No. 080121-WS

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

Water or Sewer

Schedule: E-2w

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) 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"	651	6,065	16.33	10,631	21.57	14,042	3,411
3	3/4"	0	0	24.48	0	32.33	0	0
4	1"	0	0	40.81	0	53.88	0	0
5	1-1/2"	0	0	81.58	0	107.72	0	0
6	2"	0	0	130.54	0	172.37	0	0
7	3"	0	0	261.08	0	344.73	0	0
8	4"	0	0	407.95	0	538.65	0	0
9	Gallorage							
10	Block 1		2,707	2.72	7,362	3.60	9,744	2,382
11	Block 2		1,411	2.72	3,838	3.60	5,079	1,242
12	Block 3		1,947	2.72	5,297	3.60	7,011	1,714
13	Total Residential	<u>651</u>	<u>6,065</u>		<u>27,128</u>		<u>35,876</u>	<u>8,749</u>
14	Average Bill				<u>41.67</u>		<u>55.11</u>	
15								
16	Commercial							
17	5/8" X 3/4"	4	44	16.33	65	21.57	86	21
18	3/4"	0	0	24.48	0	32.33	0	0
19	1"	0	0	40.81	0	53.88	0	0
20	1-1/2"	0	0	81.58	0	107.72	0	0
21	2"	0	0	130.54	0	172.37	0	0
22	3"	0	0	261.08	0	344.73	0	0
23	4"	0	0	407.95	0	538.65	0	0
24	8"	0	0	1,305.42	0	1,723.68	0	0
25	Gallorage		44	2.72	120	3.60	159	39
26								
27								
28	Total Commercial	<u>4</u>	<u>44</u>		<u>186</u>		<u>245</u>	<u>60</u>
29	Average Bill				<u>46.39</u>		<u>61.35</u>	
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	16.33	0	21.57	0	0
33	3/4"	0	0	24.48	0	32.33	0	0
34	1"	0	0	40.81	0	53.88	0	0
35	1-1/2"	0	0	81.58	0	107.72	0	0
36	2"	0	0	130.54	0	172.37	0	0
37	3"	0	0	261.08	0	344.73	0	0
38	4"	0	0	407.95	0	538.65	0	0
39								
40	Gallorage		0	2.72	0	3.60	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	10.88	0	14.36	0	0
48	2"	0	NA	21.75	0	28.71	0	0
49	3"	0	NA	33.99	0	44.88	0	0
50	4"	0	NA	67.98	0	89.77	0	0
51	6"	0	NA	108.79	0	143.65	0	0
52	8"	0	NA	156.39	0	206.50	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>27,313</u>		<u>36,122</u>	<u>8,808</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Piney Woods

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"	688	5,186	16.33	11,235
3	3/4"	0	0	24.48	0
4	1"	0	0	40.81	0
5	1-1/2"	0	0	81.58	0
6	2"	0	0	130.54	0
7	3"	0	0	261.08	0
8	4"	0	0	407.95	0
9	Gallorage				
10	Block 1		2,736	2.72	7,442
11	Block 2		1,172	2.72	3,187
12	Block 3		1,278	2.72	3,477
13	Total Residential	688	5,186		25,340
14	Average Bill				36.83
15					
16	Commerical				
17	5/8" X 3/4"	4	33	16.33	65
18	3/4"	0	0	24.48	0
19	1"	0	0	40.81	0
20	1-1/2"	0	0	81.58	0
21	2"	0	0	130.54	0
22	3"	0	0	261.08	0
23	4"	0	0	407.95	0
24	8"	0	0	1,305.42	0
25	Gallorage		33	2.72	90
26					
27					
28	Total Commercial	4	33		156
29	Average Bill				38.91
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	16.33	0
33	3/4"	0	0	24.48	0
34	1"	0	0	40.81	0
35	1-1/2"	0	0	81.58	0
36	2"	0	0	130.54	0
37	3"	0	0	261.08	0
38	4"	0	0	407.95	0
39					
40	Gallorage		0	2.72	0
41					
42					
43	Total Multi- Family	0	0		0
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	10.88	0
48	2"	0	NA	21.75	0
49	3"	0	NA	33.99	0
50	4"	0	NA	67.98	0
51	6"	0	NA	108.79	0
52	8"	0	NA	156.39	0
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58					
59	Subtotal				25,496

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Pinney Woods

Docket No. 080121-WS

Schedule: E-2s

Historical Test Year Ending December 31, 2007

Page: 1 of 4

Water [] or Sewer [X]

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) Efectv. Test Year Rate	(5) Test Year Revenue	(6) Rate Prior to Filing	(7) Proposed Usage	(8) Proposed Rate	(9) Revenue at Proposed
1	Residential								
2	5/8" X 3/4"	0	0	NA	0	NA		NA	NA
3	3/4"	0	0	NA	0	NA		NA	NA
4	1"	0	0	NA	0	NA		NA	NA
5	1-1/2"	0	0	NA	0	NA		NA	NA
6	2"	0	0	NA	0	NA		NA	NA
7	3"	0	0	NA	0	NA		NA	NA
8	4"	0	0	NA	0	NA		NA	NA
9	Gallorage cap (gallons)		NA				NA		
10	Capped Usage	-	0	NA	0	NA	0	NA	NA
11	Usage Above Cap	-	0				0		
12									
13	Total Residential	0	0		0		0		0
14	Average Bill				NA				NA
15									
16	Commercial								
17	5/8" X 3/4"	0	0	NA	0	NA		NA	NA
18	3/4"	0	0	NA	0	NA		NA	NA
19	1"	0	0	NA	0	NA		NA	NA
20	1-1/2"	0	0	NA	0	NA		NA	NA
21	2"	0	0	NA	0	NA		NA	NA
22	3"	0	0	NA	0	NA		NA	NA
23	4"	0	0	NA	0	NA		NA	NA
24									
25	Gallorage	-	0	NA	0	NA	0	NA	NA
26									
27									
28	Total Commercial	0	0		0		0		0
29	Average Bill				NA				NA
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	NA	0	NA		NA	NA
33	3/4"	0	0	NA	0	NA		NA	NA
34	1"	0	0	NA	0	NA		NA	NA
35	1-1/2"	0	0	NA	0	NA		NA	NA
36	2"	0	0	NA	0	NA		NA	NA
37	3"	0	0	NA	0	NA		NA	NA
38	4"	0	0	NA	0	NA		NA	NA
39									
40	Gallorage	-	0	NA	0	NA	0	NA	NA
41									
42									
43	Total Multi-Family	0	0		0		0		0
44	Average Bill				NA				NA
45									
46	Flat Rate								
47	Res. Wastewater Only	0	0	NA	0	NA		NA	NA
48	Coml. Wastewater Only	0	0	NA	0	NA		NA	NA
49	Sprinkler Heads	0	NA	NA	0	NA		NA	NA
50	Reuse	0	NA	NA	0	NA		NA	NA
51	Total Flat Rate - Other		0		0				0
52									
53									
54	Subtotal				NA				NA
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				0
58	Total Revenue				0				0
59	Booked Revenue				NA				NA
60	Difference				NA	NA			NA

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Piney Woods

Schedule: E-2s

Docket No. 080121-WS

Page: 2 of 4

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

Preparer: G Prettyman

Water [] or Sewer [X]

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

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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Plney Woods

Schedule: E-2s

Docket No. 080121-WS

Page: 3 of 4

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

Preparer: G Prettyman

Water [] or Sewer [X]

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Revenue at Per 1 Rates	(6) Period 2 Rates	(7) Period 2 Billed Rev.	(8) Period 2 Refunds
1	Residential							
2	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
3	3/4"	0	0	NA	NA	NA	NA	NA
4	1"	0	0	NA	NA	NA	NA	NA
5	1-1/2"	0	0	NA	NA	NA	NA	NA
6	2"	0	0	NA	NA	NA	NA	NA
7	3"	0	0	NA	NA	NA	NA	NA
8	4"	0	0	NA	NA	NA	NA	NA
9	Gallage cap		NA					
10	Capped Usage		0	NA	NA	NA	NA	NA
11	Usage Above Cap		0					
12								
13	Total Residential	0	0		0		0	0
14	Average Bill							
15								
16	Commercial							
17	5/8" X 3/4"	0	0	NA	NA	NA	NA	NA
18	3/4"	0	0	NA	NA	NA	NA	NA
19	1"	0	0	NA	NA	NA	NA	NA
20	1-1/2"	0	0	NA	NA	NA	NA	NA
21	2"	0	0	NA	NA	NA	NA	NA
22	3"	0	0	NA	NA	NA	NA	NA
23	4"	0	0	NA	NA	NA	NA	NA
24								
25	Gallage		0	NA	NA	NA	NA	NA
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	NA	NA	NA	NA	NA
33	3/4"	0	0	NA	NA	NA	NA	NA
34	1"	0	0	NA	NA	NA	NA	NA
35	1-1/2"	0	0	NA	NA	NA	NA	NA
36	2"	0	0	NA	NA	NA	NA	NA
37	3"	0	0	NA	NA	NA	NA	NA
38	4"	0	0	NA	NA	NA	NA	NA
39								
40	Gallage		0	NA	NA	NA	NA	NA
41								
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill							
45								
46	Flat Rate							
47	Res. Wastewater Only	0	0	NA	NA	NA	NA	NA
48	Comf. Wastewater Only	0	0	NA	NA	NA	NA	NA
49	Sprinkler Heads	0	NA	NA	NA	NA	NA	NA
50	Reuse	0	NA	NA	NA	NA	NA	NA
51	Total Flat Rate - Other		0		0		0	0
52								
53								
54	Subtotal				0		0	0

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Piney Woods

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"	0	0	NA	NA
3	3/4"	0	0	NA	NA
4	1"	0	0	NA	NA
5	1-1/2"	0	0	NA	NA
6	2"	0	0	NA	NA
7	3"	0	0	NA	NA
8	4"	0	0	NA	NA
9	<i>Gallage cap</i>	NA			
10	<i>Capped Usage</i>		0	NA	NA
11	<i>Usage Above Cap</i>		0		
12					
13	Total Residential	0	0		0
14	<i>Average Bill</i>				-
15					
16	Commerical				
17	5/8" X 3/4"	0	0	NA	NA
18	3/4"	0	0	NA	NA
19	1"	0	0	NA	NA
20	1-1/2"	0	0	NA	NA
21	2"	0	0	NA	NA
22	3"	0	0	NA	NA
23	4"	0	0	NA	NA
24					
25	<i>Gallage</i>		0	NA	NA
26					
27					
28	Total Commercial	0	0		0
29	<i>Average Bill</i>				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	NA	NA
33	3/4"	0	0	NA	NA
34	1"	0	0	NA	NA
35	1-1/2"	0	0	NA	NA
36	2"	0	0	NA	NA
37	3"	0	0	NA	NA
38	4"	0	0	NA	NA
39					
40	<i>Gallage</i>	-	0	NA	NA
41					
42					
43	Total Multi-Family	0	0		0
44	<i>Average Bill</i>				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	NA	NA
48	Cmrl. Wastewater Only	0	0		NA
49	<i>Sprinkler Heads</i>	0	NA	NA	NA
50	<i>Reuse</i>	0	NA	NA	NA
51	Total Flat Rate - Other				0
52					
53					
54	Subtotal				0

Customer Monthly Billing Schedule

Florida Public Service Commission

Piney Woods

Schedule: E-3

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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	169	1	0	0	0	0	170
2	Feb-07	168	1	0	0	0	0	169
3	Mar-07	170	1	0	0	0	0	171
4	Apr-07	171	1	0	0	0	0	172
5	May-07	171	1	0	0	0	0	172
6	Jun-07	172	1	0	0	0	0	173
7	Jul-07	173	1	0	0	0	0	174
8	Aug-07	173	1	0	0	0	0	174
9	Sep-07	173	1	0	0	0	0	174
10	Oct-07	170	1	0	0	0	0	171
11	Nov-07	171	1	0	0	0	0	172
12	Dec-07	171	1	0	0	0	0	172
13	Total Water	2,052	12	0	0	0	0	2,064

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	NA	NA	NA	NA	NA	NA	0
15	Feb-07	NA	NA	NA	NA	NA	NA	0
16	Mar-07	NA	NA	NA	NA	NA	NA	0
17	Apr-07	NA	NA	NA	NA	NA	NA	0
18	May-07	NA	NA	NA	NA	NA	NA	0
19	Jun-07	NA	NA	NA	NA	NA	NA	0
20	Jul-07	NA	NA	NA	NA	NA	NA	0
21	Aug-07	NA	NA	NA	NA	NA	NA	0
22	Sep-07	NA	NA	NA	NA	NA	NA	0
23	Oct-07	NA	NA	NA	NA	NA	NA	0
24	Nov-07	NA	NA	NA	NA	NA	NA	0
25	Dec-07	NA	NA	NA	NA	NA	NA	0
26	Total Sewer	0	0	0	0	0	0	0

Miscellaneous Service Charges

Florida Public Service Commission

Piney Woods
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.	Proposed After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
11	Initial Connection		NA		NA		50.00		75.00
12									
13	Normal Reconnect		NA		NA		50.00		75.00
14									
15	Violation Reconnect		NA		NA		NA		NA
16									
17	Premises Visit		NA		NA		50.00		75.00
18									
19	Late Payment Fees		NA				5.00		
20									
21									

DEPOSITS (REFUNDABLE)

Line No.	Class	Meter Size	Water		Sewer	
			Present	Proposed	Present	Proposed
23	not specified	All sizes	-	-	NA	NA
24	not specified	5/8 X 3/4"	-	-	NA	NA
25	not specified	1"	-	-	NA	NA
26	not specified	1.5"	-	-	NA	NA
27	not specified	Over 2"	-	-	NA	NA
28						
29						
30	Residential	All sizes	-	-	NA	NA
31	Residential	5/8 X 3/4"	-	110.99	NA	NA
32	Residential	1"	-	Two x Estimated Monthly Bill	NA	Two x Estimated Monthly Bill
33	Residential	1.5"	-		NA	
34	Residential	Over 2"	-		NA	
35						
36	General	All sizes	-	Two x est'd monthly Bill	NA	Two x est'd monthly Bill
37	General	5/8 X 3/4"	-		NA	
38	General	1"	-		NA	
39	General	1.5"	-		NA	
40	General	2"	-		NA	
41	General	4"	-		NA	
42	General	8"	-		NA	

Miscellaneous Service Charges

Florida Public Service Commission

Piney Woods

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

31	Description	# Hours	Hourly Rate	Labor Cost	Other Cost	Total Cost	Proposed Fee
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

Piney Woods

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	40	55
2	Feb-07	15	0	0	0	20	35
3	Mar-07	30	0	0	0	0	30
4	Apr-07	30	0	0	0	0	30
5	May-07	15	0	0	0	(73)	(58)
6	Jun-07	0	15	0	0	0	15
7	Jul-07	45	15	0	0	0	60
8	Aug-07	45	45	0	0	0	90
9	Sep-07	0	15	0	0	0	15
10	Oct-07	45	0	0	0	0	45
11	Nov-07	30	0	0	0	0	30
12	Dec-07	0	0	0	0	0	0
13							
14	Total Water	270	90	0	0	(13)	347
15	Annual Events	18	6	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	900	300	0	0	(13)	1,187
SEWER							
19	Jan-07	NA	NA	NA	NA	NA	NA
20	Feb-07	NA	NA	NA	NA	NA	NA
21	Mar-07	NA	NA	NA	NA	NA	NA
22	Apr-07	NA	NA	NA	NA	NA	NA
23	May-07	NA	NA	NA	NA	NA	NA
24	Jun-07	NA	NA	NA	NA	NA	NA
25	Jul-07	NA	NA	NA	NA	NA	NA
26	Aug-07	NA	NA	NA	NA	NA	NA
27	Sep-07	NA	NA	NA	NA	NA	NA
28	Oct-07	NA	NA	NA	NA	NA	NA
29	Nov-07	NA	NA	NA	NA	NA	NA
30	Dec-07	NA	NA	NA	NA	NA	NA
31							
32	Total Sewer	NA	NA	NA	NA	NA	NA
33	Annual Events	NA	NA	NA	NA		
34							
35	Proposed Rate	NA	NA	NA	NA	NA	
36	Proposed Revenue	NA	NA	NA	NA	NA	0

Public Fire Hydrants Schedule**Florida Public Service Commission****Piney Woods**

Schedule: E-6

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer []

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

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

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

Private Fire Protection Service**Florida Public Service Commission****Piney Woods**

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

Piney Woods
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

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

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

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

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

Piney Woods
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007

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

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
WATER					
1	Regulatory Assessment Fee	Florida Public Service Comm.	3,533	Included in overall cost of service	None
SEWER					
2	NA	NA	NA	NA	NA

Service Availability Charges Schedule

Florida Public Service Commission

Piney Woods

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"		NA
28		>4"		NA
29				
28				
29		4" unpaved	NA	
30		4" paved	NA	
31		6" unpaved	NA	
32		6" paved	NA	
33				
34	Plant Capacity Charge	ERC	NA	NA
35		Per Gallon Equivalent	NA	NA
36				
37	Main Extension Charge	ERC	NA	NA
38		Per Foot Equivalent	NA	NA
39				
40				
41				
42				
43				
44				

Guaranteed Revenues Received

Florida Public Service Commission

Piney Woods

Schedule: E-11

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study**Florida Public Service Commission****Piney Woods**

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

Piney Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer [X]

Customer Class:

Meter Size:

Schedule: E-14

Page: 1 of 1

Preparer: G Prettyman

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

**Piney Woods
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

Piney Woods
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Schedule: F-1
Page: 1 of 1
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	1,441	0	1,064	6	371	
2	Feb-07	1,404	0	1,037	21	346	
3	Mar-07	1,970	0	1,455	325	190	
4	Apr-07	2,042	0	1,508	6	528	
5	May-07	2,485	0	2,067	405	14	
6	Jun-07	1,991	0	1,656	6	330	
7	Jul-07	1,349	0	1,122	6	222	
8	Aug-07	1,521	0	1,265	31	225	
9	Sep-07	1,490	0	1,461	6	23	
10	Oct-07	1,276	0	1,252	6	19	
11	Nov-07	1,266	0	1,242	6	19	
12	Dec-07	1,289	0	1,264	6	19	
13	TOTAL	19,526	0	16,392	826	2,308	11.8%

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

Florida Public Service Commission

Piney Woods

Schedule: F-2

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 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	NA	NA	NA	NA	0	NA
2	Feb	NA	NA	NA	NA	0	NA
3	Mar	NA	NA	NA	NA	0	NA
4	Apr	NA	NA	NA	NA	0	NA
5	May	NA	NA	NA	NA	0	NA
6	Jun	NA	NA	NA	NA	0	NA
7	Jul	NA	NA	NA	NA	0	NA
8	Aug	NA	NA	NA	NA	0	NA
9	Sep	NA	NA	NA	NA	0	NA
10	Oct	NA	NA	NA	NA	0	NA
11	Nov	NA	NA	NA	NA	0	NA
12	Dec	NA	NA	NA	NA	0	NA
13	Total	0	0	0	0	0	0

Water Treatment Plant Data

Florida Public Service Commission

Piney Woods

Schedule: F-3

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 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.		216,000	
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	05/31/07	147,000	
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	Day		
		1	05/31/07	147,000
		2	05/30/07	111,000
		3	05/29/07	105,000
		4	05/10/07	108,000
		5	05/12/07	102,000
			Average	<u>114,600</u>
4	Average Daily Flow		53,495	
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

Piney Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-4
 Page: 1 of 1
 Preparer: J Lihvarcik

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

Line No.	Description	Month	GPD
	NA		
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>NA</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>NA</u>	<u>NA</u>



Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Piney Woods
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	102.08	204.17	-	102.08	-	1.04	106.41	300	440	140	76.01%	76.01%	

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 U&U Calculated	Wells Permanent U&U Used *
2	yes	yes	102.08	1.04	-	-	-	153,234	300	440	-	134,400	114.01%	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	92,400	184,800	45,000	4	100.00%	No	147,000	1.04	-	-	153,234	45,000	340.52%	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

Piney Woods
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)	Average Daily 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											
2						NA					

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											
4	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
5											

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

Florida Public Service Commission

**Piney Woods
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	190.8	209	91.27%	91.27%	100.00%

Systems where the calculated Used & Useful percentage is 90% or greater are considered to be 100% Used & Useful.

Sewer
2

NA

* 2012 Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

Piney Woods

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	172.0	172.0	172.0	
2	2004	174.2	174.2	173.8	
3	2005	175.8	175.8	175.5	
4	2006	175.5	175.5	177.2	
5	2007	180.0	180.0	179.0	
6	2008			180.7	0.97%
7	2009			182.4	0.96%
8	2010			184.2	0.95%
9	2011			185.9	0.94%
10	2012			187.6	0.93% 5 yrs beyond 2007

X Coefficient(s) 1.733

SEWER					
11	2003	NA	NA	NA	
12	2004	NA	NA	NA	
13	2005	NA	NA	NA	
14	2006	NA	NA	NA	
15	2007	NA	NA	NA	
16	2008			NA	NA
17	2009			NA	NA
18	2010			NA	NA
19	2011			NA	NA
20	2012			NA	NA 5 yrs beyond 2005

X Coefficient(s) NA

Equivalent Residential Connections - Water

Florida Public Service Commission

Piney Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-9

Page: 1 of 1

Preparer: J Guastella

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers			SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2003	167	169	168.0	15,514	92.345	15,623	169.2	
2	2004	169	170	169.5	15,541	91.687	15,722	171.5	1.36%
3	2005	170	171	170.5	14,811	86.868	14,953	172.1	0.39%
4	2006	171	172	171.5	18,118	105.644	18,228	172.5	0.24%
5	2007	172	171	171.5	17,168	100.104	17,294	172.8	0.13%
Average Growth Through 5-Year Period (Col. 8)									0.53%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

Piney Woods

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			(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	NA	NA	NA	NA	NA	NA	NA	
2	2004	NA	NA	NA	NA	NA	NA	NA	NA
3	2005	NA	NA	NA	NA	NA	NA	NA	NA
4	2006	NA	NA	NA	NA	NA	NA	NA	NA
5	2007	NA	NA	NA	NA	NA	NA	NA	NA
Average Growth Through 5-Year Period (Col. 8)									NA

Piney Woods
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

Piney Woods

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%	36.7%
1	Residential			
2	5/8" X 3/4"	16.33	24.48	22.33
3	3/4"	24.48	36.69	33.47
4	1"	40.81	61.17	55.80
5	1-1/2"	81.58	122.28	111.54
6	2"	130.54	195.66	178.47
7	3"	261.08	391.33	356.95
8	4"	407.95	611.47	557.75
9	6"	815.90	1,222.94	1,115.49
10	8"	1,305.42	1,956.67	1,784.76
11	10"	1,876.57	2,812.76	2,565.63
12	Gallorage, Block 1	2.72	4.08	3.72
13	Block 2	2.72	4.08	3.72
14	Block 3	2.72	4.08	3.72
15	General Service			
16	5/8" X 3/4"	16.33	24.48	22.33
17	3/4"	24.48	36.69	33.47
18	1"	40.81	61.17	55.80
19	1-1/2"	81.58	122.28	111.54
20	2"	130.54	195.66	178.47
21	3"	261.08	391.33	356.95
22	4"	407.95	611.47	557.75
23	6"	815.90	1,222.94	1,115.49
24	8"	1,305.42	1,956.67	1,784.76
25	10"	1,876.57	2,812.76	2,565.63
26	Gallorage charge	2.72	4.08	3.72
27	Fire Protection			
28	2"	10.88	16.31	14.88
29	3"	21.75	32.60	29.74
30	4"	33.99	50.95	46.47
31	6"	67.98	101.89	92.94
32	8"	108.79	163.06	148.74
33	10"	156.39	234.41	213.81

Class/Meter Size	(5) Present Rates	(6) Unlimited Interim Rates	(7) Limited Interim Rates
SEWER		NA	NA
Residential			
All Meter Sizes	NA	NA	NA
3/4"	NA	NA	NA
1"	NA	NA	NA
1-1/2"	NA	NA	NA
2"	NA	NA	NA
3"	NA	NA	NA
4"	NA	NA	NA
6"	NA	NA	NA
8"	NA	NA	NA
10"	NA	NA	NA
Gallorage cap (gallons)	NA	NA	NA
Gallorage charge	NA	NA	NA
General Service			
5/8" X 3/4"	NA	NA	NA
3/4"	NA	NA	NA
1"	NA	NA	NA
1-1/2"	NA	NA	NA
2"	NA	NA	NA
3"	NA	NA	NA
4"	NA	NA	NA
6"	NA	NA	NA
8"	NA	NA	NA
10"	NA	NA	NA
Gallorage charge	NA	NA	NA
Flat Rate			
Res. Wastewater Only	NA	NA	NA
Cmrl. Wastewater Only	NA	NA	NA
Sprinkler Heads	NA	NA	NA
Reuse	NA	NA	NA

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

Piney Woods

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	396,564	(13,587)	0	382,977	A-5
2	Utility Land & Land Rights	1,867		0	1,867	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(160,416)	8,488	0	(151,928)	A-9
5	Less: CIAC	(20,627)	0	0	(20,627)	A-12
6	Accumulated Amortization of CIAC	6,356	0	0	6,356	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	18,832		0	18,832	A-1
11	Total Rate Base	242,576	(5,098)	0	237,477	
SEWER						
12	Utility Plant in Service	NA	NA	0	0	A-6
13	Utility Land & Land Rights	NA		0	0	A-6
14	Construction Work in Progress	NA		0	0	A-2
15	Less: Accumulated Depreciation	NA	NA	0	0	A-10
16	Less: CIAC	NA	NA	0	0	A-12
17	Accumulated Amortization of CIAC	NA	NA	0	0	A-14
18	Less: Accum. Amort. of Acq. Adjustments	NA		0	0	A-2
19	Less: Advances For Construction	NA		0	0	A-2
20	Working Capital Allowance	NA		0	0	A-2
21	Total Rate Base	0	0	0	0	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

Piney Woods

Schedule: G-3

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical Projected Water Sewer

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

(1)	(2)	(3)
Line No. Description	Interim Water	Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES	
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		

Schedule of Net Operating Income - Interim

Florida Public Service Commission

Pinney Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Water [X] Sewer []

Schedule: G-4

Page: 1 of 1

Preparer: S Szczygiel

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No. Description	Utility Adjusted Test Year	Adjustments for Non-U&U	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	Standalone % Increase	FWS Consol. Unlimited % Increase	Supporting Schedules
Water									
1 Water Sales Revenues	77,508		0	77,508	25,442	102,950	32.83%	49.9%	E-2w
2 Other Revenues	347		0	347	0	347			E-2w
3 OPERATING REVENUES	<u>77,855</u>	0	0	<u>77,855</u>	<u>25,442</u>	<u>103,297</u>			
4 Operation & Maintenance	51,211		0	51,211	376	51,587			B-5
5 Depreciation, net of CIAC Amort.	13,757	0	0	13,757		13,757			B-13
6 Amortization	927		0	927		927			
7 Taxes Other Than Income	6,805	2,383	0	9,188	1,144	10,332			B-15
8 Provision for Income Taxes	(718)		0	(718)	9,228	8,510			C-1
9 OPERATING EXPENSES	<u>71,982</u>	<u>2,383</u>	0	<u>74,365</u>	<u>10,748</u>	<u>85,113</u>			
10 NET OPERATING INCOME	<u>5,873</u>	<u>(2,383)</u>	0	<u>3,489</u>	<u>14,694</u>	<u>18,184</u>			
11 RATE BASE	<u>242,576</u>			<u>242,576</u>		<u>242,576</u>			A-1
12 RATE OF RETURN	<u>2.42%</u>			<u>1.44%</u>		<u>7.50%</u>			
Sewer									
13 Sewer Sales Revenues	NA		0	0	0	0	0.00%	NA	E-2s
14 Other Revenues	NA		0	0	0	0			E-2s
15 OPERATING REVENUES	<u>0</u>	<u>0</u>	0	<u>0</u>	<u>0</u>	<u>0</u>			
16 Operation & Maintenance	NA		0	0	0	0			B-6
17 Depreciation, net of CIAC Amort.	NA	NA	0	NA		0			B-14
18 Amortization	NA		0	0		0			
19 Taxes Other Than Income	NA	NA	0	NA	0	0			B-15
20 Provision for Income Taxes	NA		0	0	0	0			C-1
21 OPERATING EXPENSES	<u>0</u>	<u>0</u>	0	<u>0</u>	<u>0</u>	<u>0</u>			
22 NET OPERATING INCOME	<u>0</u>	<u>0</u>	0	<u>0</u>	<u>0</u>	<u>0</u>			
23 RATE BASE	<u>NA</u>			<u>0</u>		<u>0</u>			A-2
24 RATE OF RETURN	<u>NA</u>			<u>NA</u>		<u>NA</u>			

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

Piney Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-5

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	<u>0</u>	<u>NA</u>
2	For Water details see schedules B-13, F-5, and F-7		
3	For Sewer details see schedules B-14, F-6, and F-7		
4			
5	Property Taxes for Interim Rate purposes	<u>2,383</u>	<u>NA</u>
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	<u>25,442</u>	<u>0</u>
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	<u>376</u>	<u>0</u>
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	<u>1,145</u>	<u>0</u>
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	77,855	0
18	Plus Required Revenue Adjustment	<u>25,442</u>	<u>0</u>
19	Rate Year Revenue at Proposed Rates	103,297	0
20			
21	Less Operating Expenses Before Income Taxes	(76,603)	0
22	Less Interest Expense	(4,633)	0
23	Taxable Income	22,060	0
24	Income Tax at Composite Rate of 38.58%	8,510	0
25	Less Income Tax at Present Rates	<u>718</u>	<u>0</u>
26			
27	Income Tax Adjustment	<u>9,228</u>	<u>0</u>

Schedule of Requested Cost of Capital

Florida Public Service Commission

Piney Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [] Projected []

Water [X] Sewer [X]

Schedule: G-6

Page: 1 of 1

Preparer: S Anzaldo

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Class of Capital	Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER							
1	Long-Term Debt	88,650	36.55%	5.10%	1.86%	4,524	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	146,535	60.41%	9.25%	5.59%	13,551	D-2
5	Customer Deposits	1,824	0.75%	6.00%	0.05%	109	D-2
6	Accumulated Deferred Income Taxes	5,567	2.29%	0.00%	0.00%	0	D-2
7	Total	<u>242,576</u>	<u>100.00%</u>		<u>7.50%</u>	<u>18,184</u>	
SEWER							
8	Long-Term Debt	0	0.00%	5.10%	0.00%	0	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	0	0.00%	9.25%	0.00%	0	D-2
12	Customer Deposits	0	0.00%	6.00%	0.00%	0	D-2
13	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%	0	D-2
14	Total	<u>0</u>	<u>0.00%</u>		<u>0.00%</u>	<u>0</u>	

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