

**The Woods
Water and Sewer**

Docket No. 080121-WS

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

Sumter 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** _____
- ECR _____
- OPD _____
- RCA _____
- SCR _____
- SGA _____
- SEC _____
- OTH _____

Aqua Utilities Florida, Inc.

Filed May 2008

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 FPSC-COMMISSION CLERK



**The Woods
RATE BASE**

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Schedule of Water Rate Base

Florida Public Service Commission

The 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	Adjustments	Adjusted Average Balance		
1 Utility Plant in Service	191,062	4,267	195,329	12,851	208,180	A-5	
2 Utility Land & Land Rights	0	0	0	0	0	A-5	
3 Less: Non-Used & Useful Plant	0	(2,942)	(2,942)	0	(2,942)	A-7	
4 Construction Work in Progress	0	0	0	0	0		
5 Less: Accumulated Depreciation	(119,472)	(3,662)	(123,134)	2,272	(120,862)	A-9	
6 Less: CIAC	(90,466)	0	(90,466)	0	(90,466)	A-12	
7 Accumulated Amortization of CIAC	78,331	(236)	78,095	0	78,095	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	4,809	4,809	3,111	7,920	A-17, A-3	
12 Total Rate Base	<u>59,455</u>	<u>2,237</u>	<u>61,692</u>	<u>18,234</u>	<u>79,926</u>		

Schedule of Sewer Rate Base

Florida Public Service Commission

The 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.

Line No. Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Historical Test Year 2007		Adjusted Average Balance	Pro Forma Test Year		Supporting Schedules
		Average Balance Per Books	Adjustments		Adjusted Average Balance		
1 Utility Plant in Service		123,587	4,043	127,629	1,116	128,745	A-6
2 Utility Land & Land Rights		7,500	0	7,500	0	7,500	A-6
3 Less: Non-Used & Useful Plant		0	(3,651)	(3,651)	0	(3,651)	A-7
4 Construction Work in Progress		0	0	0	0	0	
5 Less: Accumulated Depreciation		(90,087)	(2,912)	(92,999)	(4)	(93,003)	A-10
6 Less: CIAC		(64,175)	0	(64,175)	0	(64,175)	A-12
7 Accumulated Amortization of CIAC		61,996	(10)	61,987	0	61,987	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	9,899	9,899	2,947	12,846	A-17, A-3
12 Total Rate Base		<u>38,821</u>	<u>7,369</u>	<u>46,190</u>	<u>4,059</u>	<u>50,249</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

The 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	3,823	3,622	
3	Allocation of Corp Structures & Improvements	444	421	
4		-	-	
5		-	-	
6	Total 2007 Adjustments	<u>4,267</u>	<u>4,043</u>	
7				
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	1,177	1,116	
10	Meter replacement cost	14,490	NA	
11	(Less) Retirement of existing meters	(2,816)	NA	
12		-	-	
13		-	-	
14		-	-	
15		-	-	
16	Total Pro Forma Adjustments	<u>12,851</u>	<u>1,116</u>	
17				
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19		-	-	
20	Total 2007 Adjustments	<u>-</u>	<u>-</u>	
21				
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts	<u>(2,942)</u>	<u>(3,651)</u>	
24				
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	<u>-</u>	<u>-</u>	
27				
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	523	496	
30	Allocation of Corp Structures & Improvements	46	43	
31		-	-	
32	PSC Depr Rate Correction	3,093	2,373	
33		-	-	
34	Total 2007 Adjustments	<u>3,662</u>	<u>2,912</u>	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	4	4	
38	Meter Replacements			
39	Retirement of existing meters	(2,816)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	292	NA	
41	Salvage	248	NA	
42		-	-	
43		-	-	
44		-	-	
45		-	-	
46	Total Pro Forma Adjustments	<u>(2,272)</u>	<u>4</u>	
47				

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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				
3	Total 2007 Adjustments	-	-	
4				
5	Pro Forma Adjustments			
6				
7	Total Pro Forma Adjustments	-	-	
8				
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10		-	-	
11	PSC Depr Rate Correction	(236)	(10)	
12	Total 2007 Adjustments	(236)	(10)	
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	4,809	9,899	
30				
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	3,111	2,947	

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

Florida Public Service Commission

The Woods

Schedule: A-4

Docket No. 080121-WS

Page: 1 of 2

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance		
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	123,564	
	1998		
10	Additions	3,847	
11	Retirements	0	
12	Adjustments	1	
13	12/31/98 Balance	127,412	98,784
	1999		
14	Additions	2,474	9,373
15	Retirements	0	0
16	Adjustments	0	0
17	12/31/99 Balance	129,886	108,157
	2000		
18	Additions	634	1,761
19	Retirements	0	0
20	Adjustments	0	0
21	12/31/00 Balance	130,520	109,918
	2001		
22	Additions	4,847	0
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/01 Balance	135,367	109,918

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

Florida Public Service Commission

The 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	15,740	11,221
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/02 Balance	151,107	121,139
2003			
30	Additions	4,711	(1)
31	Retirements	(2,939)	(11,134)
32	Adjustments	0	0
33	12/31/03 Balance	152,879	110,004
2004			
34	Additions	2,532	8,351
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/04 Balance	155,411	118,355
2005			
38	Additions	33,809	3,395
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	189,220	121,750
2006			
42	Additions	5,038	2,897
43	Retirements	(2,654)	0
44	Adjustments	0	0
45	12/31/06 Balance	191,604	124,647
2007			
46	Additions	18,551	25,227
47	Retirements	(11,218)	(10,551)
48	Adjustments	0	0
49	Allocations	4,981	4,719
50	12/31/07 Balance	203,918	144,043

Supporting Schedules: A-5, A-6

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

The 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 %	Balance	Amount	Non-Used & Useful %	Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	535	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	117,935	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	1,267	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	0	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	125	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	820	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	20,473	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	16,461	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	4,851	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	6,792	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	2,966	54.50%	1,616	0	54.50%	0
28	333.4	Services	626	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	2,802	0.00%	0	11,674	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	444	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	121	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	3,823	0.00%	0	1,177	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	15,289	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	195,329		1,616	12,851		0

Schedule of Water Plant in Service By Primary Account
 Test Year Average balance
The 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	535	535	535	535	535	535	535	535	535	535	535	535	535	535
4	339.1	Other Plant & Misc. Equipment	118,617	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,935
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	3,500	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,267
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	125	125	125	125	125	125	125	125	125	125	125	125	125	125
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	3,553	3,553	3,553	0	0	0	0	0	0	0	0	0	0	820
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	14,650	18,080	18,080	18,080	18,080	18,080	18,080	23,837	23,837	23,837	23,837	23,837	23,837	20,473
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	16,191	16,191	16,191	16,191	16,191	16,630	16,630	16,630	16,630	16,630	16,630	16,630	16,630	16,461
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	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851
26	330.4	Distr. Reservoirs & Standpipes	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	12,318	6,792
27	331.4	Transm. & Distribution Mains	4,590	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,966
28	333.4	Services	626	626	626	626	626	626	626	626	626	626	626	626	626	626
29	334.4	Meters & Meter Installations	2,625	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,802
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	121	121	121	121	121	121	121	121	121	121	121	121	121	121
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	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	191,604	190,308	190,308	186,755	186,755	187,193	187,193	192,950	192,950	192,950	192,950	192,950	198,937	191,062
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Florida Public Service Commission

Schedule: A-5
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	535	535	535	535	535	535	535	535	535	535	535	535	535	535
4	339.1	Other Plant & Misc. Equipment	118,617	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,935
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	3,500	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,081	1,267
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	125	125	125	125	125	125	125	125	125	125	125	125	125	125
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	3,553	3,553	3,553	0	0	0	0	0	0	0	0	0	0	820
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	14,650	18,080	18,080	18,080	18,080	18,080	18,080	23,837	23,837	23,837	23,837	23,837	23,837	20,473
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	16,191	16,191	16,191	16,191	16,191	16,630	16,630	16,630	16,630	16,630	16,630	16,630	16,630	16,461
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	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851
26	330.4	Distr. Reservoirs & Standpipes	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,792
27	331.4	Transm. & Distribution Mains	4,590	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,966
28	333.4	Services	626	626	626	626	626	626	626	626	626	626	626	626	626	626
29	334.4	Meters & Meter Installations	2,625	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,802
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	430	438	438	438	438	449	449	449	449	449	449	449	449	444
36	340.5	Office Furniture & Equipment	121	121	121	121	121	121	121	121	121	121	121	121	121	121
37	340.51	Computer Equipment	3,020	3,169	3,442	3,482	3,583	3,661	3,783	3,865	4,115	4,271	4,308	4,479	4,533	3,823
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	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	195,054	193,905	194,188	190,675	190,776	191,303	191,426	197,284	197,514	197,669	197,707	197,877	203,918	195,329
47		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

The Woods

Schedule: A-6

Docket No. 080121-WS

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Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

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

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	427	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	2,897	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	9,273	37.14%	3,444	0	37.14%	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	1,061	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	5,490	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	7,500	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	7,273	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	5,624	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	837	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	86,358	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	224	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	421	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	100	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	3,622	0.00%	0	1,116	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	4,024	0.00%	0	0	0.00%	0
63		TOTAL	135,129		3,444	1,116		0

Schedule of Sewer Plant in Service By Primary Account
 Test Year Average balance
 The 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 Per Books balances for Sewer Plant in Service by primary account for each month of the Test Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchisee	427	427	427	427	427	427	427	0	0	0	0	0	0	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	427	427	427	427	427	427
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	360.2	Collection Sewers - Force	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897
10	361.2	Collection Sewers - Gravity	7,875	6,416	6,416	6,416	6,416	6,416	6,416	8,416	12,362	12,362	12,362	12,362	12,362	9,273
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	Flow Measuring Installations	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	15,758	15,758	15,758	15,758	15,758	15,758	7,273
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	3,455	3,455	3,455	3,455	3,455	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	0
28	381.4	Plant Sewers	837	837	837	837	837	837	837	837	837	837	837	837	837	837
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	90,757	90,757	90,757	90,757	90,757	89,438	89,438	81,665	81,665	81,665	81,665	81,665	81,665	86,358
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	224	224	224	224	224	224	224	224	224	224	224	224	224	224
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchisee	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	100	100	100	100	100	100	100	100	100	100	100	100	100	100
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024
63		TOTAL	124,847	123,188	123,188	123,188	123,188	125,393	125,393	139,323	139,323	139,323	139,323	139,323	139,323	131,087
64		Subtotal Land & Land Rights	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500

Schedule of Sewer Plant in Service By Primary Account
 Test Year Average balance
 The Woods
 Docket No. 080121-W5
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission
 Schedule: A-6
 Page: 3 of 3
 Preparer: R Griffin/J Guastalla

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 12/2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	427	427	427	427	427	427	427	427	427	427	427	427	427	427
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
8	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897
10	381.2	Collection Sewers - Gravity	7,875	6,416	6,416	6,416	6,416	6,416	6,416	12,362	12,362	12,362	12,362	12,362	12,362	9,273
11	382.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	383.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	384.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	385.2	Flow Measuring Installations	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	15,758	15,758	15,758	15,758	15,758	15,758	7,273
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	380.4	Treatment & Disposal Equipment	3,455	3,455	3,455	3,455	3,455	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	5,824
28	381.4	Plant Sewers	837	837	837	837	837	837	837	837	837	837	837	837	837	837
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	90,757	90,757	90,757	90,757	90,757	89,438	89,438	81,665	81,665	81,665	81,665	81,665	81,665	86,358
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	224	224	224	224	224	224	224	224	224	224	224	224	224	224
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	386.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	387.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	407	415	415	415	415	425	425	425	425	425	425	425	425	421
53	390.7	Office Furniture & Equipment	100	100	100	100	100	100	100	100	100	100	100	100	100	100
54	390.71	Computer Equipment	2,861	2,993	3,261	3,299	3,395	3,468	3,584	3,681	3,899	4,046	4,082	4,243	4,294	3,622
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024
63	TOTAL		127,915	128,596	126,864	126,903	126,998	129,287	129,403	143,410	143,647	143,794	143,830	143,991	144,043	135,129
64	Subtotal Land & Land Rights		7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500

Non-Used and Useful Plant - Summary

Florida Public Service Commission

The 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.	(1) Description	(2)	(3)	(4)	(5)
		Historical Test Year Adjusted Balance	Pro Forma Test Year Adjustments	Adjusted Balance	Supporting Schedules
Water					
1	Plant in Service	1,616	0	1,616	A-5
2	Land	0	0	0	A-5
3	Less: Accumulated Depreciation	1,325	0	1,325	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>2,942</u>	<u>0</u>	<u>2,942</u>	
Sewer					
9	Plant in Service	3,444	0	3,444	A-6
10	Land	0	0	0	A-6
11	Less: Accumulated Depreciation	207	0	207	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>3,651</u>	<u>0</u>	<u>3,651</u>	

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

Florida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-8

Page: 1 of 2

Preparer: R Griffin

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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance		
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	72,383	
	1998		
10	Additions	4,886	
11	Retirements	0	
12	Adjustments	0	
13	12/31/98 Balance	77,269	68,244
	1999		
14	Additions	5,013	2,884
15	Retirements	0	0
16	Adjustments	0	0
17	12/31/99 Balance	82,282	71,128
	2000		
18	Additions	5,153	3,024
19	Retirements	0	0
20	Adjustments	0	0
21	12/31/00 Balance	87,435	74,152
	2001		
22	Additions	5,249	3,046
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/01 Balance	92,684	77,198

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

Florida Public Service Commission

The 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

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
	2002		
26	Additions	7,061	6,800
27	Retirements	0	0
28	Adjustments	1	0
29	12/31/02 Balance	<u>99,744</u>	<u>83,998</u>
	2003		
30	Additions	7,470	6,639
31	Retirements	(290)	0
32	Adjustments	0	(1,097)
33	12/31/03 Balance	<u>106,924</u>	<u>89,540</u>
	2004		
34	Additions	7,636	3,042
35	Retirements	(290)	0
36	Adjustments	1	0
37	12/31/04 Balance	<u>114,559</u>	<u>92,582</u>
	2005		
38	Additions	8,413	1,141
39	Retirements	0	(1)
40	Adjustments	2	0
41	12/31/05 Balance	<u>122,974</u>	<u>93,722</u>
	2006		
42	Additions	6,790	1,298
43	Retirements	(2,654)	0
44	Adjustments	(1)	1
45	12/31/06 Balance	<u>127,109</u>	<u>95,021</u>
	2007		
46	Additions	3,477	1,842
47	Retirements	(11,218)	(10,551)
48	Adjustments	6,183	4,599
49	Allocations	917	869
50	12/31/07 Balance	<u>126,468</u>	<u>91,779</u>

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

The 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		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Balance	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		INTANGIBLE PLANT						
2	301.1	Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	127	0.00%	0	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	121,209	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	(1,334)	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	0	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	19	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	(1,040)	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	473	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	1,562	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	121	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	843	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	(2,432)	54.50%	(1,325)	0	54.50%	0
28	333.4	Services	54	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	726	0.00%	0	(2,276)	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	46	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	87	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	523	0.00%	0	4	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	2,150	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	123,134		(1,325)	(2,272)		0

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 The Woods
 Docket No. 000121-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	120	121	122	123	124	126	127	128	129	130	131	132	133	127
4	339.1	Other Plant & Misc. Equipment	118,617	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,878	117,935
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	881	(1,535)	(1,532)	(1,529)	(1,526)	(1,523)	(1,519)	(1,516)	(1,513)	(1,510)	(1,506)	(1,503)	(1,500)	(1,333)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	17	17	17	18	18	18	19	19	19	20	20	20	20	19
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	1,667	1,684	1,702	(1,851)	(1,851)	(1,851)	(1,851)	(1,851)	(1,851)	(1,851)	(1,851)	(1,851)	(1,851)	(1,036)
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	619	673	727	781	834	888	942	32	103	174	245	316	387	517
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	1,189	1,268	1,347	1,427	1,506	1,588	1,669	1,751	1,832	1,913	1,995	2,076	2,158	1,671
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	20	40	61	81	101	121	141	162	182	202	222	243	121
26	330.4	Distr. Reservoirs & Standpipes	752	768	784	800	816	832	848	864	880	896	912	928	959	849
27	331.4	Transm. & Distribution Mains	530	(2,708)	(2,702)	(2,696)	(2,690)	(2,684)	(2,678)	(2,672)	(2,666)	(2,659)	(2,653)	(2,648)	(2,642)	(2,428)
28	333.4	Services	46	48	49	51	52	54	55	57	58	60	61	63	64	55
29	334.4	Meters & Meter Installations	916	648	662	675	689	703	717	731	744	758	772	786	800	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	83	84	84	85	86	86	87	88	88	89	90	90	91	87
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	1,672	1,752	1,831	1,911	1,991	2,070	2,150	2,230	2,309	2,389	2,469	2,548	2,628	2,150
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	127,109	120,717	121,010	117,732	118,008	118,286	118,564	117,878	118,173	118,468	118,763	119,057	119,367	119,472

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 The Woods
 Docket No. 000121-WS
 Historical Test Year Ending December 31, 2007
 Historical [X] Projected []

Florida Public Service Commission

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

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	120	121	122	123	124	126	127	128	129	130	131	132	133	127
4	339.1	Other Plant & Misc. Equipment	118,617	118,424	118,969	119,515	120,061	120,607	121,152	121,698	122,244	122,790	123,335	123,881	124,427	121,209
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	881	(1,536)	(1,533)	(1,530)	(1,527)	(1,524)	(1,521)	(1,518)	(1,515)	(1,512)	(1,509)	(1,506)	(1,503)	(1,334)
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2	Lake, River & Other intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2	Supply Mains	17	17	17	18	18	18	19	19	19	20	20	20	20	19
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	1,667	1,682	1,696	(1,857)	(1,857)	(1,857)	(1,857)	(1,857)	(1,857)	(1,857)	(1,857)	(1,857)	(1,857)	(1,040)
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	619	666	713	760	808	855	902	(17)	45	107	169	232	294	473
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	1,189	1,250	1,311	1,373	1,434	1,497	1,560	1,623	1,686	1,750	1,813	1,876	1,939	1,562
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		TRANSMISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	20	40	61	81	101	121	141	162	182	202	222	243	121
26	330.4	Distr. Reservoirs & Standpipes	752	767	782	797	812	827	842	857	872	887	903	918	947	843
27	331.4	Transm. & Distribution Mains	530	(2,709)	(2,703)	(2,698)	(2,692)	(2,687)	(2,681)	(2,676)	(2,670)	(2,665)	(2,659)	(2,654)	(2,648)	(2,432)
28	333.4	Services	46	47	49	50	51	53	54	55	57	58	59	60	62	54
29	334.4	Meters & Meter Installations	916	646	657	669	681	693	704	716	728	739	751	763	775	726
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	40	41	42	43	44	45	46	47	47	48	49	50	51	46
36	340.5	Office Furniture & Equipment	83	84	84	85	86	86	87	88	88	89	90	90	91	87
37	340.51	Computer Equipment	218	262	309	358	408	459	511	565	622	681	741	803	866	523
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	1,672	1,752	1,831	1,911	1,991	2,070	2,150	2,230	2,309	2,389	2,469	2,548	2,628	2,150
41	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46		TOTAL	127,366	121,534	122,390	119,679	120,523	121,369	122,217	122,100	122,968	123,837	124,707	125,580	126,468	123,134

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

The Woods

Schedule: A-10

Docket No. 080121-WS

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Historical Test Year Ending December 31, 2007

Preparer: R Griffin/J Guastella

Historical 2007 & Pro Forma

Line No.	Acct No.	(1) Account Name	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) 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	117	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	155	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	(557)	37.14%	(207)	0	37.14%	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	14	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	1,321	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	66	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	1,147	0.00%	0	0	0.00%	0
28	381.4	Plant Sewers	263	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	88,804	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	29	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	43	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	74	0.00%	0	0	0.00%	0
54	390.71	Computer Equipment	496	0.00%	0	4	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	1,027	0.00%	0	0	0.00%	0
63		TOTAL	92,999		(207)	4		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10

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Preparer: R Griffin/J Quastella

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year Dec-2006	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec-2007	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchisees	112	113	114	115	116	116	117	118	119	120	121	122	123	117
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	107	116	125	134	143	152	161	170	179	188	196	205	214	161
10	381.2	Collection Sewers - Gravity	700	(745)	(732)	(718)	(705)	(692)	(678)	(653)	(627)	(601)	(575)	(550)	(524)	(546)
11	382.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	383.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	384.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	385.2	Flow Measuring Installations	0	2	5	7	9	12	14	16	19	21	23	26	28	14
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	1,168	1,193	1,219	1,244	1,270	1,295	1,321	1,346	1,371	1,397	1,422	1,448	1,473	1,321
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4	Power Generation Equipment	0	0	0	0	0	0	49	97	148	194	243	292	292	78
27	380.4	Treatment & Disposal Equipment	1,006	1,026	1,045	1,064	1,083	1,122	1,161	1,199	1,238	1,277	1,316	1,355	1,393	1,176
28	381.4	Plant Sewers	251	258	261	265	270	275	279	284	289	293	298	303	307	279
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	90,757	90,757	90,757	90,757	90,757	89,438	89,438	81,665	81,665	81,665	81,665	81,665	81,665	86,358
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	23	24	25	26	27	28	29	30	31	32	33	34	35	29
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchisees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	390.7	Office Furniture & Equipment	70	71	71	72	72	73	74	74	75	75	76	76	77	74
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	826	859	893	926	960	993	1,027	1,060	1,094	1,127	1,161	1,194	1,228	1,027
63	TOTAL		95,021	93,672	93,782	93,892	94,002	92,812	92,942	85,359	85,550	85,740	85,930	86,121	86,311	90,087

Schedule of Sewer Accumulated Depreciation By Primary Account
 Test Year Average balance
 The Woods
 Docket No. 080121-W5
 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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	112	113	114	115	116	116	117	118	119	120	121	122	123	117
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380.2	Collection Sewers - Force	107	115	123	131	139	147	155	164	172	180	188	196	204	155
10	361.2	Collection Sewers - Gravity	700	(747)	(735)	(723)	(711)	(699)	(687)	(664)	(642)	(619)	(596)	(573)	(550)	(557)
11	362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	364.2	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	385.2	Flow Measuring Installations	0	2	5	7	9	12	14	16	19	21	23	26	28	14
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	371.3	Pumping Equipment	1,188	1,193	1,219	1,244	1,270	1,295	1,321	1,346	1,371	1,397	1,422	1,448	1,473	1,321
22	389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	0	0	0	0	41	82	123	164	205	246	66
26	355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	360.4	Treatment & Disposal Equipment	1,006	1,022	1,038	1,054	1,070	1,103	1,135	1,167	1,199	1,232	1,264	1,296	1,329	1,147
28	361.4	Plant Sewers	251	253	255	257	259	261	263	265	267	269	271	273	275	263
29	382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4	Other Plant & Misc. Equipment	90,757	91,177	91,597	92,018	92,438	91,533	91,947	84,552	84,930	85,308	85,586	86,064	86,442	88,804
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5	Treatment & Disposal Equipment	23	24	25	26	27	28	29	30	31	32	33	34	35	29
38	381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7	Structures & Improvements	38	39	40	41	41	42	43	44	45	46	47	48	49	43
53	380.7	Office Furniture & Equipment	70	71	71	72	72	73	74	74	75	75	76	76	77	74
54	390.71	Computer Equipment	206	248	293	339	386	434	484	535	589	645	702	761	821	496
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7	Other Tangible Plant	826	859	893	926	960	993	1,027	1,060	1,094	1,127	1,161	1,194	1,228	1,027
63	TOTAL		95,265	94,370	94,938	95,507	96,077	95,339	95,922	86,749	89,352	89,957	90,563	91,171	91,779	92,999

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

Florida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-11

Page: 1 of 2

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 with the date that rate base was last established by PSC			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance		
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	89,841	
	1998		
8	Additions	200	
9	Adjustments	0	
10	12/31/98 Balance	90,041	61,142
	1999		
11	Additions	0	0
12	Adjustments	0	0
13	12/31/99 Balance	90,041	61,142
	2000		
14	Additions	0	0
15	Adjustments	0	0
16	12/31/00 Balance	90,041	61,142
	2001		
17	Additions	0	0
18	Adjustments	0	0
19	12/31/01 Balance	90,041	61,142

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

Florida Public Service Commission

The 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	0	0
21	Adjustments	0	0
22	12/31/02 Balance	90,041	61,142
	2003		
23	Additions	130	1,000
24	Adjustments	0	0
25	12/31/03 Balance	90,171	62,142
	2004		
26	Additions	0	0
27	Adjustments	0	0
28	12/31/04 Balance	90,171	62,142
	2005		
29	Additions	195	1,500
30	Adjustments	0	0
31	12/31/05 Balance	90,366	63,642
	2006		
32	Additions	65	500
33	Adjustments	0	0
34	12/31/06 Balance	90,431	64,142
	2007		
35	Additions	152	143
36	Adjustments	0	0
37	12/31/07 Balance	90,583	64,285

Supporting Schedules: A-12

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

The 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) Historical Test Year 2007			(5) Pro Forma Adjustments		
			(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1		WATER						
2		Cash CIAC:						
3	320	Water Treatment Equipment	90,171	0.00%	0		0.00%	0
4	334	Meter Fees	260	0.00%	0		0.00%	0
5	331	Main Extension Charge	35	0.00%	0		0.00%	0
6	333	Service Installation Fees	0	0.00%	0		0.00%	0
7		Total Cash CIAC	<u>90,466</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>90,466</u>		<u>0</u>	<u>0</u>		<u>0</u>
18								
19		SEWER						
20		Cash CIAC:						
21	380	Treatment & Disposal Equipment	63,842	0.00%	0		0.00%	0
22	389	Other	0	0.00%	0		0.00%	0
23	361	Main Extension Charge	333	0.00%	0		0.00%	0
24	363	Service Installation Fees	0	0.00%	0		0.00%	0
25		Total Cash CIAC	<u>64,175</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>64,175</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
 The 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	90,171	90,171	90,171	90,171	90,171	90,171	90,171	90,171	90,171	90,171	90,171	90,171	90,171	90,171
4	334	Meter Fees	260	260	260	260	260	260	260	260	260	260	260	260	260	260
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	152	152	152	35
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash CIAC	90,431	90,431	90,431	90,431	90,431	90,431	90,431	90,431	90,431	90,431	90,583	90,583	90,583	90,466
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	90,431	90,431	90,431	90,431	90,431	90,431	90,431	90,431	90,431	90,431	90,583	90,583	90,583	90,466
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	63,842	63,842	63,842	63,842	63,842	63,842	63,842	63,842	63,842	63,842	63,842	63,842	63,842	63,842
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	300	300	300	300	300	300	300	300	300	300	443	443	443	333
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash CIAC	64,142	64,142	64,142	64,142	64,142	64,142	64,142	64,142	64,142	64,142	64,285	64,285	64,285	64,175
26																
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer CIAC	64,142	64,142	64,142	64,142	64,142	64,142	64,142	64,142	64,142	64,142	64,285	64,285	64,285	64,175

Schedule of Water Contributions In Aid of Construction By Classification
Test Year Average balance
The Woods
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-12
 Page: 3 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Prior Year Line No.	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) 10/01/07	(15) Average Balance
1	WATER														
2	Cash CIAC:														
3	320 Water Treatment Equipment	90,171	90,171	90,171	90,171	90,171	90,171	90,171	90,171	90,171	90,171	90,171	90,171	90,171	90,171
4	334 Meter Fees	260	260	260	260	260	260	260	260	260	260	260	260	260	260
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	152	152	152	35
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash CIAC	90,431	90,431	90,431	90,431	90,431	90,431	90,431	90,431	90,431	90,431	90,583	90,583	90,583	90,466
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	90,431	90,431	90,431	90,431	90,431	90,431	90,431	90,431	90,431	90,431	90,583	90,583	90,583	90,466
18															
19	SEWER														
20	Cash CIAC:														
21	380 Treatment & Disposal Equipment	63,842	63,842	63,842	63,842	63,842	63,842	63,842	63,842	63,842	63,842	63,842	63,842	63,842	63,842
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	300	300	300	300	300	300	300	300	300	300	443	443	443	333
24	363 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Cash CIAC	64,142	64,142	64,142	64,142	64,142	64,142	64,142	64,142	64,142	64,142	64,285	64,285	64,285	64,175
26															
27	Property CIAC:														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer CIAC	64,142	64,142	64,142	64,142	64,142	64,142	64,142	64,142	64,142	64,142	64,285	64,285	64,285	64,175

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

Florida Public Service Commission

The 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 with the date that rate base was last established by PSC			
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance		
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	39,476	
	1998		
8	Additions	3,508	
9	Adjustments	0	
10	12/31/98 Balance	42,984	47,636
	1999		
11	Additions	3,620	1,846
12	Adjustments	0	0
13	12/31/99 Balance	46,604	49,482
	2000		
14	Additions	3,619	1,852
15	Adjustments	0	0
16	12/31/00 Balance	50,223	51,334
	2001		
17	Additions	3,521	1,853
18	Adjustments	0	0
19	12/31/01 Balance	53,744	53,187

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

Florida Public Service Commission

The 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	4,205	3,656
21	Adjustments	0	0
22	12/31/02 Balance	<u>57,949</u>	<u>56,843</u>
	2003		
23	Additions	4,398	3,992
24	Adjustments	0	0
25	12/31/03 Balance	<u>62,347</u>	<u>60,835</u>
	2004		
26	Additions	4,544	3
27	Adjustments	0	0
28	12/31/04 Balance	<u>66,891</u>	<u>60,838</u>
	2005		
29	Additions	4,569	1,140
30	Adjustments	0	0
31	12/31/05 Balance	<u>71,460</u>	<u>61,977</u>
	2006		
32	Additions	4,579	6
33	Adjustments	0	0
34	12/31/06 Balance	<u>76,039</u>	<u>61,983</u>
	2007		
35	Additions	4,582	48
36	Adjustments	(470)	(40)
37	12/31/07 Balance	<u>80,151</u>	<u>61,990</u>

Supporting Schedules: A-14

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
The Woods
Docket No. 080121-WS
 Historical Test Year Ending December 31, 2007
 Historical 2007 & Pro Forma

Florida Public Service Commission

Schedule: A-14
 Page: 1 of 3
 Preparer: R Griffin/J Guastella

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

Line No.	(1) Description	(2) Historical Test Year 2007			(5) Pro Forma Adjustments		
		(2) Adjusted Balance	(3) Non-Used & Useful %	(4) Amount	(5) Amount	(6) Non-Used & Useful %	(7) Amount
1	WATER						
2	Cash						
3	320 Water Treatment Equipment	78,055	0.00%	0		0.00%	0
4	334 Meter Fees	40	0.00%	0		0.00%	0
5	331 Main Extension Charge	0	0.00%	0		0.00%	0
6	333 Service Installation Fees	0	0.00%	0		0.00%	0
7	Total Cash	<u>78,095</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>78,095</u>		<u>0</u>	<u>0</u>		<u>0</u>
18							
19	SEWER						
20	Cash						
21	380 Treatment & Disposal Equipment	61,976	0.00%	0		0.00%	0
22	389 Other	0	0.00%	0		0.00%	0
23	361 Main Extension Charge	10	0.00%	0		0.00%	0
24	363 Service Installation Fees	0	0.00%	0		0.00%	0
25	Total Cash	<u>61,987</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>61,987</u>		<u>0</u>	<u>0</u>		<u>0</u>

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 The Woods
 Docket No. 080121-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	76,005	76,386	76,767	77,148	77,529	77,909	78,290	78,671	79,052	79,432	79,813	80,194	80,573	78,290
4	334	Meter Fees	34	35	36	37	38	40	41	42	43	45	46	47	48	41
5	331	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Total Cash AAC	76,039	76,421	76,803	77,185	77,567	77,949	78,331	78,713	79,095	79,477	79,859	80,241	80,621	78,331
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	76,039	76,421	76,803	77,185	77,567	77,949	78,331	78,713	79,095	79,477	79,859	80,241	80,621	78,331
18																
19		SEWER														
20		Cash														
21	380	Treatment & Disposal Equipment	61,976	61,976	61,976	61,976	61,976	61,976	61,976	61,976	61,976	61,976	61,976	61,976	61,972	61,976
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	7	8	9	10	11	12	13	14	15	26	37	48	59	21
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Total Cash AAC	61,983	61,984	61,985	61,986	61,987	61,988	61,989	61,990	61,991	62,002	62,013	62,024	62,031	61,996
26																
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	61,983	61,984	61,985	61,986	61,987	61,988	61,989	61,990	61,991	62,002	62,013	62,024	62,031	61,996

Schedule of Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
 The 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	76,005	76,347	76,688	77,030	77,372	77,713	78,055	78,396	78,738	79,079	79,421	79,762	80,104	78,055
4	334 Meter Fees	34	35	36	37	38	39	40	41	42	43	44	46	47	40
5	331 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	333 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total Cash AAC	76,039	76,382	76,724	77,067	77,410	77,752	78,095	78,437	78,780	79,123	79,466	79,808	80,151	78,095
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	76,039	76,382	76,724	77,067	77,410	77,752	78,095	78,437	78,780	79,123	79,466	79,808	80,151	78,095
18															
19	SEWER														
20	Cash														
21	380 Treatment & Disposal Equipment	61,976	61,976	61,976	61,976	61,976	61,976	61,976	61,976	61,976	61,976	61,976	61,976	61,976	61,976
22	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361 Main Extension Charge	7	7	8	9	9	10	10	11	11	12	13	14	15	10
24	363 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Cash AAC	61,983	61,984	61,984	61,985	61,985	61,986	61,986	61,987	61,988	61,988	61,989	61,990	61,991	61,987
26															
27	Property														
28	354 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360 Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	363 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	370 Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	375 Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389 Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38															
39	Total Sewer AAC	61,983	61,984	61,984	61,985	61,985	61,986	61,986	61,987	61,988	61,988	61,989	61,990	61,991	61,987

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

The Woods**Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: A-15

Page: 1 of 1

Preparer: N/A

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

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

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

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

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

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

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

Florida Public Service Commission

**The 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

The 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	<u>0.203%</u>	<u>0.200%</u>
25	Assets Allocated - Water (line 10 x line 23)	5,292	5,323
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	<u>(4,366)</u>	<u>(674)</u>
27			
28	Allocation Percentage - Sewer	<u>0.193%</u>	<u>0.190%</u>
29	Assets Allocated - Sewer (line 7 x line 17)	5,014	5,042
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	<u>(4,137)</u>	<u>(638)</u>
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	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits		
42	Water	321	161
43	Sewer	6,437	5,495
44			
45	Total Balance Sheet CWC-this system		
46	Water (Lines 25-26+34+38+42)	<u>1,247</u>	<u>4,809</u>
47	Sewer (Lines 29-30+35+39+43)	<u>7,314</u>	<u>9,899</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

Aqua Florida

Florida Public Service Commission

The 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	91,778,834	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)	(30,990,656)	(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	69,323,168	69,566,053	69,841,309	69,960,880	70,143,602	70,181,378	70,411,473	70,038,286	68,946,476
10															
11	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,090,925	2,006,994
12															
13	Cash	330,281	367,195	367,195	367,195	417,936	417,116	301,508	271,853	304,160	284,090	506,591	333,233	257,874	348,171
14	Accounts Receivable Customer	1,850,777	1,634,935	1,748,924	1,607,823	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)	(1,856,319)	(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	708,580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22	Other Current Assets		2,490	13,225	17,062	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	464,714	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

The 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-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)	(583,328)	(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	517,860
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	562,089	783,966	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	16,929	17,099	9,541
22															
23	Contributions in Aid of Construction	26,756,946	26,914,834	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)	(11,789,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,876)	(12,351,842)	(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	34,811	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	14,998,863	14,995,876	15,248,957	15,212,627
29															
30	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72,891,734	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

The Woods
NET OPERATING INCOME

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
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Schedule of Water Net Operating Income

Florida Public Service Commission

The 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	23,203	(184)	23,019	0	23,019	50,809	73,828	B-4, E-2
2	Operation & Maintenance	42,437	802	43,239	4,986	48,225	750	48,976	B-5
3	Depreciation, net of CIAC Amort.,U&U	(1,105)	7,291	6,186	390	6,576	0	6,576	B-13
4	Amortization	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	2,175	3,894	6,070	601	6,671	2,286	8,957	B-15
6	Provision for Income Taxes	(7,832)	(5,124)	(12,956)	(2,441)	(15,397)	18,428	3,031	C-1, B-3
7	OPERATING EXPENSES	35,675	6,864	42,539	3,536	46,075	21,465	67,539	
8	NET OPERATING INCOME	(12,472)	(7,048)	(19,520)	(3,536)	(23,056)	29,344	6,288	
9	RATE BASE	59,455	2,237	61,692	18,234	79,926		79,926	A-1
10	RATE OF RETURN	-20.98%		-31.64%				7.87%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

The Woods

Schedule: B-2

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical 2007 & Pro Forma

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	20,232	(687)	19,545	0	19,545	47,151	66,695	B-4, E-2
2	Operation & Maintenance	46,187	(1,979)	44,208	3,453	47,661	696	48,357	B-6
3	Depreciation, net of CIAC Amort., U&U	1,794	5,186	6,981	93	7,073	0	7,073	B-14
4	Amortization	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	940	1,854	2,794	416	3,210	2,122	5,332	B-15
6	Provision for Income Taxes	(11,067)	(2,547)	(13,614)	(1,558)	(15,173)	17,101	1,929	C-1, B-3
7	OPERATING EXPENSES	37,854	2,514	40,369	2,404	42,772	19,919	62,691	
8	NET OPERATING INCOME	(17,622)	(3,201)	(20,824)	(2,404)	(23,227)	27,231	4,004	
9	RATE BASE	38,821	7,369	46,190	4,059	50,249		50,249	A-2
10	RATE OF RETURN	-45.39%		-45.08%				7.97%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

The 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	(184)		E-2
4		Billed less Booked Revenue		(687)	
5		TOTAL REVENUE ADJUSTMENTS	<u>(184)</u>	<u>(687)</u>	
6					
7	B	OPERATIONS & MAINTENANCE			B-5, B-6
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	508	(456)
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	170	138
10	603/703	Salaries & Wages - Officers, Exec.		0	
11	604/704	Employee Pensions & Benefits		0	
12	610/710	Purchased Water / Sewer Treatment		0	
13	NA /711	Sludge Removal Expense		0	
14	615/715	Purchased Power		0	
15	616/716	Fuel for Purchased Power		0	
16	618/718	Chemicals		0	
17	620/720	Materials & Supplies		0	
18	631/731	Contractual Services - Engineering		0	
19	632/732	Contractual Services - Accounting	Normalize 2007 Audit Fees	90	86
20	633/733	Contractual Services - Legal	Normalize Legal fees on Used & Useful	18	17
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	15	14
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	10	9
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	1	1
24	635/735	Contractual Services - Testing		0	0
25	636/736	Contractual Services - Other	Normalize 2007 ACO billings	76	72
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	0	(1,779)
38	675/775		Normalize 2007 intracompany misallocation of a/c 426 to Operating Expenses	(51)	(49)
39	675/775		Normalize 2007 Intercompany misallocation due to Fairways	(33)	(31)
40					
41					
42		TOTAL O&M ADJUSTMENTS	<u>802</u>	<u>(1,979)</u>	
43					

Schedule of Adjustments to Operating Income

Florida Public Service Commission

The 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	648	614	
4	Allocation of Corp Structures & Improvements	11	11	
5		-	-	
6	PSC Depr Rate Correction, Depr Expn	6,183	4,599	
7	PSC Depr Rate Correction, Amort CIAC	470	40	
8	Reduction for NU&U	(22)	(77)	
9	TOTAL DEPRECIATION ADJUSTMENTS	<u>7,291</u>	<u>5,186</u>	
10				
11				
12	D AMORTIZATION			
13		0	0	
14		0	0	
15	TOTAL AMORTIZATION ADJUSTMENTS	<u>0</u>	<u>0</u>	
16				
17				
18	E TAXES OTHER THAN INCOME TAX			B-15
19	RAF adjustment	RAF on Adj'd Rev less RAF Per Books	(9)	(31)
20	Payroll tax adjustment	On Salary & Wage adjustments explained above	3,926	1,890
21	Property tax adjustment		0	0
22	Property tax adjustment	NU&U portion of Property Taxes	(23)	(4)
23	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	<u>3,894</u>	<u>1,854</u>	
24				
25				
26	F INCOME TAXES			
27	Income tax impact of the adjustments to per book income	(5,124)	(2,547)	C-1
28	TOTAL INCOME TAX ADJUSTMENTS	<u>(5,124)</u>	<u>(2,547)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>6,863</u>	<u>2,514</u>	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

The 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)	(3)	(4)
			Water	Sewer	Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS			
2					
3	B	OPERATIONS & MAINTENANCE			B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	686	558
5	601/701		Market Based Increases	1,426	764
6	601/701		New Rates Manager & Controller	340	323
7	601/701		Lake County Facility Operator II	302	136
8	601/701			0	0
9	603/703	Salaries & Wages - Officers, Exec.		0	0
10	604/704	Employee Pensions & Benefits	Increase in Benefit costs/head in 2008	943	449
11	610/710	Purchased Water / Sewer Treatment		0	0
12	NA /711	Sludge Removal Expense		0	0
13	615/715	Purchased Power		0	0
14	616/716	Fuel for Purchased Power		0	0
15	618/718	Chemicals		0	0
16	620/720	Materials & Supplies		0	0
17	631/731	Contractual Services - Engineering		0	0
18	632/732	Contractual Services - Accounting		0	0
19	633/733	Contractual Services - Legal		0	0
20	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	10	9
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	39	37
22	634/734		FICA taxes on Service Co. 4.0% Wage Increase effective 4/1/08	3	3
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(122)	(115)
24	634/734		Additional 2008 Service Co employee benefits	26	25
25	635/735	Contractual Services - Testing		0	0
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	16	16
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	1	1
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(106)	(100)
29	636/736		Additional 2008 ACO employee benefits	119	113
30	636/736			0	0
31	636/736			0	0
32	641/741	Rental of Building/Real Prop.	New office rent	17	16
33	642/742	Rental of Equipment		0	0
34	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	128	122
35	656/756	Insurance - Vehicle		0	0
36	657/757	Insurance - General Liability		0	0
37	658/758	Insurance - Workman's Comp.		0	0
38	659/759	Insurance - Other		0	0
39	660/760	Advertising Expense		0	0
40	666/766	Reg. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10	1,037	982
41	667/767	Reg. Comm. Exp. - Rate Case Other		0	0
42	670/770	Bad Debt Expense		0	0
43	675/775	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	120	114
44					
45					
46		TOTAL O&M ADJUSTMENTS		<u>4,986</u>	<u>3,453</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

The 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)	292	NA	
5	Allocation of new corp. PCs and Network & Telephony enhancements	98	93	
6		0		
7			0	
8		0		
9			0	
10		0	0	
11	TOTAL	<u>390</u>	<u>93</u>	
12				
13				
14	D AMORTIZATION			
15	-	0	0	
16	-	0	0	
17	TOTAL	<u>0</u>	<u>0</u>	
18				
19	E TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	162	102	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	197	305	
22	Property taxes associated with Pro Forma plant	250	18	
23	Property Tax adjustment for Non-Used & Useful plant	(8)	(9)	
24	TOTAL	<u>601</u>	<u>416</u>	
25				
26	F INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(2,441)	(1,558)	
28	TOTAL	<u>(2,441)</u>	<u>(1,558)</u>	
29				
30	TOTAL EXPENSE ADJUSTMENTS	<u>3,536</u>	<u>2,404</u>	
31				
32				
33	UTILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
35	A NET OPERATING REVENUE			
36	Required Revenue Adjustment	<u>50,809</u>	<u>47,151</u>	B-1, B-2
37				
38	B OPERATION & MAINTENANCE EXPENSE			
39	Bad Debt Adjustment Due To Proposed Rate Increase	<u>750</u>	<u>696</u>	B-1, B-2
40				
41	E TAXES OTHER THAN INCOME TAX			
42	RAF on Revenue Adjustment @ 4.500%	<u>2,286</u>	<u>2,122</u>	
43				
44	F INCOME TAX ADJUSTMENT			
45	Rate Year Revenue at Present Rates	23,019	19,545	B-1, B-2
46	Plus Required Revenue Adjustment	<u>50,809</u>	<u>47,151</u>	
47	Rate Year Revenue at Proposed Rates	<u>73,828</u>	<u>66,695</u>	
48				
49	Less Operating Expenses Before Income Taxes	(64,509)	(60,763)	B-1, B-2
50	Less Interest Expense	(1,462)	(933)	D-1
51	Taxable Income	<u>7,857</u>	<u>5,000</u>	
52	Income Tax at Composite Rate of 38.575%	3,031	1,929	
53	Less Income Tax at Present Rates	15,397	15,173	C-1
54				
55	Income Tax Adjustment for Requested Revenue Increase	<u>18,428</u>	<u>17,101</u>	

Test Year Operating Revenues

Florida Public Service Commission

The 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	0		
3	461.1 Metered - Residential	22,333		521.2 Flat Rate - Commercial	0		
4	461.2 Metered - Commercial	0		521.3 Flat Rate - Industrial	0		
5	461.3 Metered - Industrial	0		521.4 Flat Rate - Public Authorities	0		
6	461.4 Metered - Public Authorities	0		521.5 Flat Rate - Multi-Family	0		
7	461.5 Metered - Multi-Family	0		521.6 Flat Rate - Other	0		
8	461.6 Metered - Other	0		522.1 Measured - Residential	19,702		
9	462.1 Public Fire Protection	0		522.2 Measured - Commercial	0		
10	462.2 Private Fire Protection	0		522.3 Measured - Industrial	0		
11	464.0 Other Sales - Public Authorities	0		522.4 Measured - Public Authorities	0		
12	465.0 Irrigation Customers	0		522.5 Measured - Multi-Family	0		
13	466.0 Sales for Resale	0		523.0 Other Sales - Public Authorities	0		
14	467.0 Interdepartmental Sales	0		524.0 Revenues From Other Systems	0		
15	475.0 Unbilled Revenues	0		525.0 Interdepartmental Sales	0		
16				526.0 Effluent	0		
17				527.0 Unbilled Revenues	0		
18				540.5 Flat Rate - Reuse	0		
19	TOTAL WATER SALES	<u>22,333</u>		TOTAL SEWER SALES	<u>19,702</u>		
20							
21	OTHER WATER REVENUES			OTHER SEWER REVENUES			
22	470.0 Forfeited Discounts	0		531.0 Sale Of Sludge	0		
23	471.0 Misc. Service Revenues	870		532.0 Forfeited Discounts	0		
24	472.0 Rents From Water Property	0		534.0 Rents From Sewer Property	0		
25	473.0 Interdepartmental Rents	0		535.0 Interdepartmental Rents	0		
26	474.04 Other Water Revenues	0		536.0 Other Sewer Revenues	530		
27	TOTAL OTHER WATER REVENUES	<u>870</u>		TOTAL OTHER SEWER REVENUES	<u>530</u>		
28							
29	TOTAL WATER OPERATING REVENUES	<u>23,203</u>		TOTAL SEWER OPERATING REVENUES	<u>20,232</u>		

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

Florida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 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 Per Books	2007 Normalizations	2007 Normalized	Unacc. Water Ajdstmnt @ 0.00%	2007 Adjusted	Pro Forma Adjustments	Unacc. Water Ajdstmnt @ 0.00%	Pro Forma	
1	601 Salaries & Wages - Employees	17,052	678	17,730		17,730	2,754	20,484		
2	603 Salaries & Wages - Officers, Exec.	434	0	434		434	0	434		
3	604 Employee Pensions & Benefits	7,505	0	7,505		7,505	943	8,447		
4	610 Purchased Water	0	0	0	0	0	0	0		
5	615 Purchased Power	2,919	0	2,919		2,919	0	2,919		
6	616 Fuel for Purchased Power	361	0	361	0	361	0	361		
7	618 Chemicals	725	0	725		725	0	725		
8	620 Materials & Supplies	863	0	863	0	863	0	863		
9	631 Contractual Services - Engineering	24	0	24		24	0	24		
10	632 Contractual Services - Accounting	(26)	90	64		64	0	64		
11	633 Contractual Services - Legal	110	18	128		128	0	128		
12	634 Contractual Services - Mgmt. Fees	1,671	25	1,697		1,697	(43)	1,653		
13	635 Contractual Services - Testing	2,023	0	2,023		2,023	0	2,023		
14	636 Contractual Services - Other	2,574	76	2,650		2,650	31	2,680		
15	641 Rental of Building/Real Prop.	468	0	468		468	17	485		
16	642 Rental of Equipment	36	0	36		36	0	36		
17	650 Transportation Expenses	1,033	0	1,033		1,033	128	1,161		
18	656 Insurance - Vehicle	79	0	79		79	0	79		
19	657 Insurance - General Liability	315	0	315		315	0	315		
20	658 Insurance - Workman's Comp.	47	0	47		47	0	47		
21	659 Insurance - Other	104	0	104		104	0	104		
22	660 Advertising Expense	2	0	2		2	0	2		
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	1,037	1,037		
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0		0	0	0		
25	670 Bad Debt Expense	2,523	0	2,523		2,523	0	2,523		
26	675 Miscellaneous Expense	1,594	(84)	1,510		1,510	120	1,630		
27										
28	TOTAL WATER O & M EXPENSES	42,437	802	43,239	0	43,239	4,986	48,225		

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

Florida Public Service Commission

The 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.	(1) Account No. and Name	(2)-(13)												(14) Total Per Books Annual
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	
1	601 Salaries & Wages - Employees	1,568	1,011	1,672	1,564	1,845	1,597	923	1,646	3,396	1,834	(599)	595	17,052
2	603 Salaries & Wages - Officers, Exec.	39	43	(85)	42	43	59	56	52	412	73	(353)	54	434
3	604 Employee Pensions & Benefits	852	798	839	740	831	343	215	324	322	790	817	634	7,505
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	323	700	349	299	264	128	117	117	156	132	110	225	2,919
6	616 Fuel for Purchased Power	0	0	204	0	0	0	0	0	157	0	0	0	361
7	618 Chemicals	0	108	91	57	0	76	96	0	123	44	86	44	725
8	620 Materials & Supplies	84	614	(419)	45	241	207	6	41	52	7	(21)	5	863
9	631 Contractual Services - Engineering	3	3	3	3	3	3	3	3	0	0	0	0	24
10	632 Contractual Services - Accounting	21	18	18	(61)	11	11	10	11	(8)	10	12	(79)	(26)
11	633 Contractual Services - Legal	8	8	9	9	9	10	12	11	107	15	(99)	11	110
12	634 Contractual Services - Mgmt. Fees	112	112	133	177	172	160	115	69	208	124	155	133	1,671
13	635 Contractual Services - Testing	343	68	68	275	95	343	158	47	200	46	26	355	2,023
14	636 Contractual Services - Other	211	205	204	276	215	214	229	303	805	228	(527)	211	2,574
15	641 Rental of Building/Real Prop.	33	35	39	36	38	43	49	48	455	65	(419)	47	468
16	642 Rental of Equipment	3	3	3	3	3	3	4	4	35	5	(32)	4	36
17	650 Transportation Expenses	77	85	85	81	95	83	73	97	(65)	90	251	79	1,033
18	656 Insurance - Vehicle	7	7	7	7	7	7	7	7	7	7	6	7	79
19	657 Insurance - General Liability	26	26	26	26	26	26	26	26	27	26	26	26	315
20	658 Insurance - Workman's Comp.	4	4	4	4	4	4	4	4	4	4	4	4	47
21	659 Insurance - Other	9	9	9	9	9	9	9	9	9	9	9	9	104
22	660 Advertising Expense	0	0	0	0	0	0	0	0	2	0	(2)	0	2
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	1,595	(35)	446	629	13	261	(152)	305	668	2,272	(1,717)	(1,762)	2,523
26	675 Miscellaneous Expense	90	156	98	593	112	108	101	97	933	67	(857)	96	1,594
27														
28	TOTAL WATER O & M EXPENSES	5,407	3,978	3,804	4,814	4,035	3,696	2,059	3,220	8,003	5,848	(3,123)	697	42,437

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

Florida Public Service Commission

The 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	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	601 Salaries & Wages - Employees	1,414	843	1,490	1,392	1,667	1,392	690	1,421	1,241	1,528	1,384	372	14,833
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)	(70)	(0)	(131)	(1)	(454)	(586)	(487)	(354)	(32)	(69)	(180)	(2,362)
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	320	697	347	296	261	125	113	114	122	127	141	221	2,885
6	616 Fuel for Purchased Power	0	0	204	0	0	0	0	0	157	0	0	0	361
7	618 Chemicals	0	108	91	57	0	76	96	0	123	44	86	44	725
8	620 Materials & Supplies	80	610	(424)	41	236	202	0	36	0	0	27	0	809
9	631 Contractual Services - Engineering	3	3	3	3	3	3	3	3	0	0	0	0	24
10	632 Contractual Services - Accounting	0	0	0	(50)	(0)	(0)	(0)	0	(0)	(0)	0	(0)	(50)
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	343	68	68	275	95	343	158	46	196	45	30	355	2,019
14	636 Contractual Services - Other	92	89	89	156	89	89	89	163	43	58	33	66	1,056
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	1,597	(32)	448	631	15	264	(149)	308	697	2,276	(1,743)	(1,759)	2,553
26	675 Miscellaneous Expense	24	84	19	519	35	19	0	0	2	(65)	0	0	635
27														
28	TOTAL WATER O & M EXPENSES	3,873	2,398	2,335	3,190	2,401	2,059	414	1,603	2,227	3,981	(112)	(880)	23,488

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

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	(1)	(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.	11	13	(118)	11	11	21	13	11	17	17	11	13	13	27
3	604 Employee Pensions & Benefits	857	874	846	877	837	804	809	818	750	832	818	821	821	9,943
4	610 Purchased Water	0	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	0
6	616 Fuel for Purchased Power	0	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	0
8	620 Materials & Supplies	0	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	0
10	632 Contractual Services - Accounting	21	18	18	(11)	11	11	11	11	(6)	11	11	(79)	25	25
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634 Contractual Services - Mgmt. Fees	112	112	133	177	172	159	115	69	206	124	157	133	1,669	1,669
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	636 Contractual Services - Other	70	62	56	65	69	59	65	68	71	72	76	73	806	806
15	641 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	650 Transportation Expenses	88	97	98	94	108	98	90	114	93	113	106	95	1,195	1,195
18	656 Insurance - Vehicle	7	7	7	7	7	7	6	7	7	7	7	7	7	79
19	657 Insurance - General Liability	26	26	26	26	26	26	26	26	26	26	26	26	314	314
20	658 Insurance - Workman's Comp.	4	4	4	4	4	4	4	4	4	4	4	4	47	47
21	659 Insurance - Other	9	9	9	9	9	9	9	9	9	9	9	9	104	104
22	660 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667 Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	675 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27															
28	TOTAL WATER O & M EXPENSES	1,205	1,222	1,079	1,258	1,253	1,197	1,147	1,136	1,176	1,213	1,223	1,102	14,211	14,211

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

Florida Public Service Commission

The 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual	Allocation Rate	
1	601 Salaries & Wages - Employees	154	168	183	172	178	206	233	225	2,154	306	(1,983)	222	2,219	46.83%	
2	603 Salaries & Wages - Officers, Exec.	28	31	33	31	33	38	43	41	395	56	(364)	41	407	8.59%	
3	604 Employee Pensions & Benefits	(5)	(6)	(6)	(6)	(6)	(7)	(8)	(8)	(74)	(11)	68	(8)	(76)	-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	2	3	3	3	3	3	4	3	33	5	(31)	3	34	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	4	4	4	4	4	5	6	5	52	7	(48)	5	54	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)	(1)	(0)	1	(0)	(1)	-0.02%	
11	633 Contractual Services - Legal	8	8	9	9	9	10	12	11	107	15	(99)	11	110	2.33%	
12	634 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	2	0	(2)	0	2	0.04%	
13	635 Contractual Services - Testing	0	0	0	0	0	0	0	0	4	1	(4)	0	4	0.09%	
14	636 Contractual Services - Other	50	54	59	55	57	66	75	72	691	98	(636)	71	712	15.02%	
15	641 Rental of Building/Real Prop.	33	35	39	36	38	43	49	48	455	65	(419)	47	468	9.89%	
16	642 Rental of Equipment	3	3	3	3	3	3	4	4	35	5	(32)	4	36	0.76%	
17	650 Transportation Expenses	(11)	(12)	(13)	(13)	(13)	(15)	(17)	(16)	(158)	(22)	145	(16)	(162)	-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	0	0	(0)	0	0	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	2	0	(2)	0	2	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	(2)	(2)	(2)	(2)	(2)	(3)	(3)	(3)	(29)	(4)	27	(3)	(30)	-0.63%	
26	675 Miscellaneous Expense	67	73	79	74	77	89	101	97	931	132	(857)	96	959	20.24%	
27																
28	TOTAL WATER O & M EXPENSES	330	359	390	367	380	440	498	481	4,600	654	(4,234)	475	4,738	100.00%	
	675863 Service & Sundry Input to be allocated to lines 1-26	330	359	390	367	380	440	498	481	4,600	654	(4,234)	475	4,738		

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

Florida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: B-6

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.	(1) Account No. and Name	(2) 2007 Per Books	(3) 2007 Normalizations	(4) 2007 Normalized	(5) Excess I&I Ajdstmnt @ N/A	(6) 2007 Adjusted	(7) Pro Forma Adjustments	(8) Excess I&I Ajdstmnt @ N/A	(9) Pro Forma
1	701 Salaries & Wages - Employees	14,801	(318)	14,484		14,484	1,781		16,265
2	703 Salaries & Wages - Officers, Exec.	564	0	564		564	0		564
3	704 Employee Pensions & Benefits	4,555	0	4,555		4,555	449		5,004
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	2,142	0	2,142		2,142	0		2,142
6	715 Purchased Power	3,182	0	3,182	0	3,182	0	0	3,182
7	716 Fuel for Power Production	0	0	0		0	0		0
8	718 Chemicals	1,852	0	1,852	0	1,852	0	0	1,852
9	720 Materials & Supplies	741	0	741		741	0		741
10	731 Contractual Services - Engineering	22	0	22		22	0		22
11	732 Contractual Services - Accounting	(25)	86	61		61	0		61
12	733 Contractual Services - Legal	146	17	163		163	0		163
13	734 Contractual Services - Mgmt. Fees	1,589	24	1,613		1,613	(41)		1,572
14	735 Contractual Services - Testing	1,700	0	1,700		1,700	0		1,700
15	736 Contractual Services - Other	10,561	72	10,633		10,633	29		10,662
16	741 Rental of Building/Real Prop.	620	0	620		620	16		636
17	742 Rental of Equipment	48	0	48		48	0		48
18	750 Transportation Expenses	921	0	921		921	122		1,043
19	756 Insurance - Vehicle	75	0	75		75	0		75
20	757 Insurance - General Liability	299	0	299		299	0		299
21	758 Insurance - Workman's Comp.	45	0	45		45	0		45
22	759 Insurance - Other	99	0	99		99	0		99
23	760 Advertising Expense	3	0	3		3	0		3
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0		0	982		982
25	767 Reg. Comm. Exp. - Other	0	0	0		0	0		0
26	770 Bad Debt Expense	857	0	857		857	0		857
27	775 Miscellaneous Expense	1,389	(1,860)	(470)		(470)	114		(356)
28									
29	TOTAL WATER O & M EXPENSES	46,187	(1,979)	44,208	0	44,208	3,453	0	47,661

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

Florida Public Service Commission

The 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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Per Books Annual	
1	701 Salaries & Wages - Employees	1,100	1,196	1,246	1,336	1,457	1,208	1,170	1,406	3,888	1,454	(1,588)	929	14,801	
2	703 Salaries & Wages - Officers, Exec.	48	51	(68)	52	53	69	70	66	575	93	(511)	68	564	
3	704 Employee Pensions & Benefits	407	412	387	417	397	380	383	297	259	332	494	389	4,555	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	711 Sludge Removal Expense	414	0	414	414	0	414	0	414	0	72	0	0	2,142	
6	715 Purchased Power	492	226	265	251	275	239	264	254	276	227	168	245	3,182	
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	718 Chemicals	121	135	162	213	175	160	106	0	239	72	231	239	1,852	
9	720 Materials & Supplies	82	488	(316)	6	6	48	8	311	132	10	(69)	35	741	
10	731 Contractual Services - Engineering	3	3	3	3	3	3	3	3	0	0	0	0	22	
11	732 Contractual Services - Accounting	20	17	17	(58)	10	10	10	(8)	10	10	12	(75)	(25)	
12	733 Contractual Services - Legal	10	11	12	11	12	13	16	15	152	21	(141)	15	146	
13	734 Contractual Services - Mgmt. Fees	107	106	127	168	164	152	109	66	198	118	147	127	1,589	
14	735 Contractual Services - Testing	132	0	263	0	291	41	132	132	152	149	99	309	1,700	
15	736 Contractual Services - Other	858	663	529	532	539	541	561	560	4,224	590	(452)	1,415	10,561	
16	741 Rental of Building/Real Prop.	43	45	51	48	50	57	67	64	644	88	(600)	64	620	
17	742 Rental of Equipment	3	3	4	4	4	4	5	5	49	7	(46)	5	48	
18	750 Transportation Expenses	69	77	76	73	86	74	63	86	(135)	77	309	68	921	
19	756 Insurance - Vehicle	6	6	6	6	6	6	6	6	6	6	6	6	75	
20	757 Insurance - General Liability	25	25	25	25	25	25	25	25	25	25	24	25	299	
21	758 Insurance - Workman's Comp.	4	4	4	4	4	4	4	4	4	4	4	4	45	
22	759 Insurance - Other	8	8	8	8	8	8	8	8	8	8	8	8	99	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	3	0	(3)	0	3	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	770 Bad Debt Expense	15	31	225	133	166	76	(4)	210	3,125	(2,350)	(890)	118	857	
27	775 Miscellaneous Expense	111	163	123	117	121	135	136	131	1,321	129	(1,228)	131	1,389	
28															
29	TOTAL WATER O & M EXPENSES	4,077	3,673	3,563	3,764	3,850	3,668	3,141	4,074	15,140	1,142	(4,027)	4,123	46,187	

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

Florida Public Service Commission

The 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	895	982	1,005	1,110	1,221	938	854	1,104	838	1,036	1,254	627	11,864
2	703 Salaries & Wages - Officers, Exec.	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)
3	704 Employee Pensions & Benefits	0	(4)	(0)	0	(0)	(0)	(0)	(89)	(0)	(57)	0	0	(150)
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	414	0	414	414	0	414	0	414	0	72	0	0	2,142
6	715 Purchased Power	489	223	261	248	271	234	260	250	229	221	212	240	3,137
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	121	135	162	213	175	160	106	0	239	72	231	239	1,852
9	720 Materials & Supplies	77	483	(322)	0	0	41	0	304	58	0	0	28	669
10	731 Contractual Services - Engineering	3	3	3	3	3	3	3	3	0	0	0	0	22
11	732 Contractual Services - Accounting	0	(0)	(0)	(47)	(0)	(0)	(0)	(0)	0	0	(0)	(0)	(47)
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	(0)	(0)	0	(0)	0	(0)	0	0	(0)	0	(0)	0	0
14	735 Contractual Services - Testing	132	0	263	0	291	41	132	132	146	148	104	308	1,695
15	736 Contractual Services - Other	726	536	398	398	398	398	398	398	3,178	388	388	1,249	8,853
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	0	(0)	0	(0)	0	(0)	(0)	0	0	0	(0)	0	0
19	756 Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
20	757 Insurance - General Liability	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	(0)	(0)
21	758 Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	(0)
22	759 Insurance - Other	0	0	0	0	0	0	(0)	(0)	0	0	0	0	0
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	18	34	229	136	169	80	0	214	3,167	(2,344)	(928)	122	896
27	775 Miscellaneous Expense	22	71	19	19	19	19	0	0	3	(52)	0	0	120
28														
29	TOTAL WATER O & M EXPENSES	2,896	2,462	2,431	2,493	2,546	2,328	1,752	2,729	7,859	(516)	1,260	2,812	31,053

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

Florida Public Service Commission

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	701 Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2	703 Salaries & Wages - Officers, Exec.	10	12	(113)	10	10	20	12	10	16	16	10	12	26
3	704 Employee Pensions & Benefits	414	423	396	424	406	390	393	396	364	403	396	399	4,806
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732 Contractual Services - Accounting	20	17	17	(10)	10	10	10	10	(6)	10	10	(75)	24
12	733 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734 Contractual Services - Mgmt. Fees	106	106	127	168	163	152	109	66	196	118	149	127	1,586
14	735 Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
15	736 Contractual Services - Other	66	59	54	62	65	56	62	65	68	68	72	70	766
16	741 Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
18	750 Transportation Expenses	84	92	94	89	103	93	86	108	88	107	101	90	1,136
19	756 Insurance - Vehicle	6	6	6	6	6	6	6	6	6	6	6	6	75
20	757 Insurance - General Liability	25	25	25	25	25	25	25	25	25	25	25	25	299
21	758 Insurance - Workman's Comp.	4	4	4	4	4	4	4	4	4	4	4	4	45
22	759 Insurance - Other	8	8	8	8	8	8	8	8	8	8	8	8	98
23	760 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	768 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27	775 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
28														
29	TOTAL WATER O & M EXPENSES	744	754	618	786	801	764	715	698	769	765	781	666	8,862

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

Florida Public Service Commission

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

Schedule: B-6
Page: 5 of 5
Preparer: S Szczyglol

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												2007 Dec	Total Annual	Allocation Rate
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov				
1	701 Salaries & Wages - Employees	205	214	241	227	235	270	316	303	3,050	418	(2,842)	302	2,938	46.83%	
2	703 Salaries & Wages - Officers, Exec.	38	39	44	42	43	49	58	55	559	77	(521)	55	539	8.59%	
3	704 Employee Pensions & Benefits	(7)	(7)	(8)	(8)	(8)	(9)	(11)	(10)	(105)	(14)	98	(10)	(101)	-1.61%	
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
5	711 Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
6	715 Purchased Power	3	3	4	3	4	4	5	5	47	6	(44)	5	45	0.72%	
7	718 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
8	718 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
9	720 Materials & Supplies	5	5	6	6	6	7	8	7	74	10	(69)	7	71	1.14%	
10	731 Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
11	732 Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	1	(0)	(1)	-0.02%	
12	733 Contractual Services - Legal	10	11	12	11	12	13	16	15	152	21	(141)	15	146	2.33%	
13	734 Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	3	0	(2)	0	2	0.04%	
14	735 Contractual Services - Testing	0	0	0	0	0	0	1	1	6	1	(5)	1	5	0.09%	
15	736 Contractual Services - Other	66	69	77	73	76	86	101	97	978	134	(911)	97	942	15.02%	
16	741 Rental of Building/Real Prop.	43	45	51	48	50	57	67	64	644	88	(600)	64	620	9.89%	
17	742 Rental of Equipment	3	3	4	4	4	4	5	5	49	7	(46)	5	48	0.76%	
18	750 Transportation Expenses	(15)	(16)	(18)	(17)	(17)	(20)	(23)	(22)	(223)	(31)	208	(22)	(215)	-3.43%	
19	756 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
20	757 Insurance - General Liability	0	0	0	0	0	0	0	0	1	0	(0)	0	0	0.01%	
21	758 Insurance - Workman's Comp.	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
22	759 Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%	
23	760 Advertising Expense	0	0	0	0	0	0	0	0	3	0	(3)	0	3	0.05%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
25	767 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
26	770 Bad Debt Expense	(3)	(3)	(3)	(3)	(3)	(4)	(4)	(4)	(41)	(6)	38	(4)	(40)	-0.63%	
27	775 Miscellaneous Expense	88	92	104	98	102	116	136	131	1,318	181	(1,228)	131	1,269	20.24%	
28																
29	TOTAL WATER O & M EXPENSES	437	457	514	484	503	576	674	646	6,512	893	(6,068)	645	6,273	100.00%	
	775863 Service & Sundry input to be allocated to lines 1-27	437	457	514	484	503	576	674	646	6,512	893	(6,068)	645	6,273		

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

The 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) Historical Year 2002	(3) Test Year Adjusted 2007	(4) Difference	(5) % Difference
1	601	Salaries & Wages - Employees	11,199	17,730	6,531	58.32%
2	603	Salaries & Wages - Officers, Exec.	0	434	434	-
3	604	Employee Pensions & Benefits	2,167	7,505	5,338	246.32%
4	610	Purchased Water	0	0	0	-
5	615	Purchased Power	908	2,919	2,011	221.46%
6	616	Fuel for Power Production	0	361	361	-
7	618	Chemicals	776	725	(51)	-6.53%
8	620	Materials & Supplies	883	863	(20)	-2.28%
9	631	Contractual Services - Engineering	0	24	24	-
10	632	Contractual Services - Accounting	323	64	(259)	-80.14%
11	633	Contractual Services - Legal	0	128	128	-
12	634	Contractual Services - Mgmt. Fees	49	1,697	1,648	3362.35%
13	635	Contractual Services - Testing	513	2,023	1,510	294.36%
14	636	Contractual Services - Other	1,403	2,650	1,247	88.85%
15	641	Rental of Building/Real Prop.	0	468	468	-
16	642	Rental of Equipment	0	36	36	-
17	650	Transportation Expenses	0	1,033	1,033	-
18	656	Insurance - Vehicle	0	79	79	-
19	657	Insurance - General Liability	0	315	315	-
20	658	Insurance - Workman's Comp.	0	47	47	-
21	659	Insurance - Other	0	104	104	-
22	660	Advertising Expense	0	2	2	-
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp. - Other	0	0	0	-
25	670	Bad Debt Expense	191	2,523	2,332	1220.83%
26	675	Miscellaneous Expense	63	1,510	1,447	2296.69%
27	TOTAL WATER O & M EXPENSES		18,475	43,239	24,764	134.04%
28	Total Customers (EOY)		71.0	78.0	7.0	9.86%
29	Consumer Price Index - U					11.38%
30	Growth Plus Inflation					22.37%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl

Page: 1 of 1

Preparer: S Szczygiel

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

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	601	Salaries & Wages - Employees	Prior owner did not allocate all admin costs to entities
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	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	New generator
7	618	Chemicals	
8	620	Materials & Supplies	
9	631	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
10	632	Contractual Services - Accounting	
11	633	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
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	Prior owner did not allocate all admin costs to entities
18	656	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
19	657	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
20	658	Insurance - Workman's Comp.	Prior owner did not allocate all admin costs to entities
21	659	Insurance - Other	Prior owner did not allocate all admin costs to entities
22	660	Advertising Expense	Prior owner did not allocate all admin costs to entities
23	666	Reg. Comm. Exp. - Rate Case Amort.	
24	667	Reg. Comm. Exp. - Other	
25	670	Bad Debt Expense	Policy is to reserve 70% of aging > 90 days
26	675	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

The 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	14,826	14,484	(342)	-2.31%
2	703	Salaries & Wages - Officers, Exec.	0	564	564	-
3	704	Employee Pensions & Benefits	1,152	4,555	3,403	295.38%
4	710	Purchased Sewage Treatment	0	0	0	-
5	711	Sludge Removal Expense	883	2,142	1,259	142.58%
6	715	Purchased Power	2,147	3,182	1,035	48.23%
7	716	Fuel for Power Production	0	0	0	-
8	718	Chemicals	1,137	1,852	715	62.87%
9	720	Materials & Supplies	1,295	741	(554)	-42.80%
10	731	Contractual Services - Engineering	0	22	22	-
11	732	Contractual Services - Accounting	323	61	(262)	-81.13%
12	733	Contractual Services - Legal	0	163	163	-
13	734	Contractual Services - Mgmt. Fees	49	1,613	1,564	3191.97%
14	735	Contractual Services - Testing	907	1,700	793	87.47%
15	736	Contractual Services - Other	2,612	10,633	8,021	307.08%
16	741	Rental of Building/Real Prop.	0	620	620	-
17	742	Rental of Equipment	0	48	48	-
18	750	Transportation Expenses	1,812	921	(891)	-49.17%
19	756	Insurance - Vehicle	0	75	75	-
20	757	Insurance - General Liability	0	299	299	-
21	758	Insurance - Workman's Comp.	0	45	45	-
22	759	Insurance - Other	0	99	99	-
23	760	Advertising Expense	0	3	3	-
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	174	857	683	392.32%
27	775	Miscellaneous Expense	62	(470)	(532)	-858.70%
28	TOTAL SEWER O & M EXPENSES		27,379	44,208	16,829	61.47%
29	Total Customers (EOY)		67.0	74.0	7.0	10.45%
30	Consumer Price Index - U					<u>11.38%</u>
31	Growth Plus Inflation					<u>23.02%</u>

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commissior

The 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.

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1	701	Salaries & Wages - Employees	
2	703	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	704	Employee Pensions & Benefits	Prior owner did not allocate all admin costs to entities
4	710	Purchased Sewage Treatment	
5	711	Sludge Removal Expense	Increased plant maintenance
6	715	Purchased Power	Increased direct power charges & indirect allocation of admin costs.
7	716	Fuel for Power Production	
8	718	Chemicals	Increased flows/demand & flushing
9	720	Materials & Supplies	
10	731	Contractual Services - Engineering	Prior owner did not allocate all admin costs to entities
11	732	Contractual Services - Accounting	
12	733	Contractual Services - Legal	Prior owner did not allocate all admin costs to entities
13	734	Contractual Services - Mgmt. Fees	Prior owner did not allocate all admin costs to entities
14	735	Contractual Services - Testing	Testing per EPA requirements
15	736	Contractual Services - Other	Prior owner did not allocate all admin costs to entities
16	741	Rental of Building/Real Prop.	Prior owner did not allocate all admin costs to entities
17	742	Rental of Equipment	Prior owner did not allocate all admin costs to entities
18	750	Transportation Expenses	
19	756	Insurance - Vehicle	Prior owner did not allocate all admin costs to entities
20	757	Insurance - General Liability	Prior owner did not allocate all admin costs to entities
21	758	Insurance - Workman's Comp.	Prior owner did not allocate all admin costs to entities
22	759	Insurance - Other	Prior owner did not allocate all admin costs to entities
23	760	Advertising Expense	Prior owner did not allocate all admin costs to entities
24	766	Reg. Comm. Exp. - Rate Case Amort.	
25	767	Reg. Comm. Exp. - Other	
26	770	Bad Debt Expense	Policy is to reserve 70% of aging > 90 days
27	775	Miscellaneous Expense	

Contractual Services

Florida Public Service Commission

The 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	1,971	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,567	Testing-Treat-Ops
3	27643GENERAL UTILITIES CORP.	Oth-Source-Ops	825	Oth-Source-Ops
4	28332FLORIDA LAWN CARE	Oth-Treat-Ops	849	Oth-Treat-Ops
5	23918Sevem Trent	Oth-Cust Acct	507	Oth-Cust Acct
6				
7				
8				
9				
10				
Sewer				
11	Aqua Services, Inc.	Management	1,855	Corporate services and sundry charges
12	26483Harbor Branch	Testing-T&D-Oper	1,547	Testing-T&D-Oper
13	27643GENERAL UTIL. CORP.	Oth-T&D-Ops	915	Oth-T&D-Ops
14	28331DUNSTAN & SON PLUMBING	Oth-T&D-Ops	424	Oth-T&D-Ops
15	28332FLORIDA LAWN CARE	Oth-T&D-Ops	1,143	Oth-T&D-Ops
16	23918Sevem Trent	Oth-Cust Acct	465	Oth-Cust Acct
17				
18				
19				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2		Rutledge, Eceria, Purnell & Hoffman	300.00	275,000	Legal		917
3	<u>Sub-Total Legal</u>			<u>275,000</u>			
4							
5	<u>Consulting & Other Experts</u>						
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations,	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, 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.	Davine, 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	<u>Other</u>			<u>3,900</u>			
34	<u>Sub-Total Other</u>			<u>190,000</u>			
35	<u>Total</u>			<u>1,364,000</u>			
36	Estimate Through PAA [] or Commission Hearing [X]						

	(A) Total	(B) Water		(C) Sewer		(D) Allocation %	(E) Allocated Amount
		Allocation %	Allocated Amount	Allocation %	Allocated Amount		
a	Amortization of Rate Case Expense:						
b							
c							
d	0	0.304%	0		0.288%	0	
e	0		0			0	
f							
g	1,364,000	0.304%	4,148		0.288%	3,930	
h							
i	1,364,000		4,148			3,930	
j							
k	4						
l	341,000		1,037			962	
m							
n	Method of Allocation Between Systems: (Provide Calculation)						

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

Analysis of Major Maintenance Projects

Florida Public Service Commission

The 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
The 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. Water Sewer		(3) Description	(4) Allocation Percentages				(8) Allocation Method	(9) Amounts Allocated				(13) Gross Amounts
				Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees					#Custs	0	0	0		
2	603	703	Salaries & Wages - Officers, Exec.	0.19%	0.18%		0.38%	#Custs	27	26	53	14,011	
3	604	704	Employee Pensions & Benefits	1.25%	0.60%		1.85%	#Custs	9,943	4,806	14,749	797,833	
4	610	710	Purchased Water/Sewage Trtmnt						0	0	0		
5	615	715	Purchased Power						0	0	0		
6	616	716	Fuel for Purchased Power						0	0	0		
7	618	718	Chemicals						0	0	0		
8	620	720	Materials & Supplies						0	0	0		
9	631	731	Contractual Services - Engineering						0	0	0		
10	632	732	Contractual Services - Accounting	0.21%	0.20%		0.41%	#Custs	25	24	50	12,175	
11	633	733	Contractual Services - Legal						0	0	0		
12	634	734	Contractual Services - Mgmt. Fees	0.20%	0.19%		0.39%	#Custs	1,669	1,586	3,256	828,223	
13	635	735	Contractual Services - Testing						0	0	0		
14	636	736	Contractual Services - Other	0.20%	0.19%		0.39%	#Custs	806	766	1,573	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	0.20%	0.19%		0.39%	#Custs	1,195	1,136	2,331	593,365	
18	656	756	Insurance - Vehicle	0.20%	0.19%		0.39%	#Custs	79	75	154	39,196	
19	657	757	Insurance - General Liability	0.20%	0.19%		0.39%	#Custs	314	299	613	155,967	
20	658	758	Insurance - Workman's Comp.	0.20%	0.19%		0.39%	#Custs	47	45	92	23,380	
21	659	759	Insurance - Other	0.20%	0.19%		0.39%	#Custs	104	98	202	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
The 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 No.	(2) Acct. No.		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated				(13) Gross Amounts
	Water	Sewer		Water	Sewer	Other	Total		Water	Sewer	Other	Total	
1	601	701	Salaries & Wages - Employees	0.22%	0.29%		0.51%	#Custs	2,219	2,938		5,157	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.22%	0.29%		0.51%	#Custs	407	539		945	183,603
3	604	704	Employee Pensions & Benefits	0.22%	0.29%		0.51%	#Custs	(76)	(101)		(177)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						0	0		0	-
5	615	715	Purchased Power	0.22%	0.29%		0.51%	#Custs	34	45		79	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.22%	0.29%		0.51%	#Custs	54	71		125	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.22%	0.29%		0.51%	#Custs	(1)	(1)		(3)	(503)
11	633	733	Contractual Services - Legal	0.22%	0.29%		0.51%	#Custs	110	146		256	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.22%	0.29%		0.52%	#Custs	2	2		4	845
13	635	735	Contractual Services - Testing	0.22%	0.29%		0.51%	#Custs	4	5		9	1,820
14	636	736	Contractual Services - Other	0.22%	0.29%		0.51%	#Custs	712	942		1,654	321,204
15	641	741	Rental of Building/Real Prop.	0.22%	0.29%		0.51%	#Custs	468	620		1,089	211,386
16	642	742	Rental of Equipment	0.22%	0.29%		0.51%	#Custs	36	48		84	16,221
17	650	750	Transportation Expenses	0.22%	0.29%		0.51%	#Custs	(162)	(215)		(377)	(73,289)
18	656	756	Insurance - Vehicle	0.22%	0.29%		0.51%	#Custs	0	0		0	42
19	657	757	Insurance - General Liability	0.22%	0.29%		0.52%	#Custs	0	0		1	166
20	658	758	Insurance - Workman's Comp.	0.22%	0.29%		0.51%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.22%	0.29%		0.51%	#Custs	0	0		0	55
22	660	760	Advertising Expense	0.22%	0.29%		0.51%	#Custs	2	3		5	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	0.22%	0.29%		0.51%	#Custs	(30)	(40)		(69)	(13,483)
26	675	775	Miscellaneous Expense	0.21%	0.28%		0.49%	#Custs	959	1,269		2,228	458,407

Allocation methodology is addressed in Appendix 1

Net Depreciation Expense - Water

Florida Public Service Commission

The 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) Pro Forma Adjustments		(8) U & U Expense
		(3) 2007 Expense	(4) Utility Adjustments	(5) Adjusted Expense	(5) Used & Useful %	(7) Depreciation Expense	(7) U & U Expense	
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	13	0	13	100.00%	13	0	0
4	339.1 Other Plant & Misc. Equipment	0	6,549	6,549	100.00%	6,549	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	39	(3)	36	100.00%	36	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	0	0	0	100.00%	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	4	0	4	100.00%	4	0	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
14	311.2 Pumping Equipment	35	(5)	30	100.00%	30	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	748	(93)	655	100.00%	655	0	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0	0
20	320.3 Water Treatment Equipment	969	(219)	750	100.00%	750	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	243	0	243	100.00%	243	0	0
26	330.4 Distr. Reservoirs & Standpipes	207	(12)	195	100.00%	195	0	0
27	331.4 Transm. & Distribution Mains	72	(7)	66	45.50%	30	0	0
28	333.4 Services	18	(2)	16	100.00%	16	0	0
29	334.4 Meters & Meter Installations	166	(25)	141	100.00%	141	292	292
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	11	11	100.00%	11	0	0
36	340.5 Office Furniture & Equipment	8	0	8	100.00%	8	0	0
37	340.51 Computer Equipment	0	648	648	100.00%	648	98	98
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	956	0	956	100.00%	956	0	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0	0
46								
47	TOTAL DEPRECIATION EXPENSE	3,477	6,843	10,320		10,284	390	390
48	Composite U&U Rate				99.65%			
49	(LESS) AMORTIZATION OF CIAC	(4,582)	470	(4,112)		(4,098)	0	0
50								
51	NET DEPRECIATION EXPENSE	(1,105)	7,313	6,207		6,186	390	390

Net Depreciation Expense - Sewer

Florida Public Service Commission

The Woods

Schedule: B-14

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: R Griffin

Historical [X] Projected []

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Historical Test Year 2007					Pro Forma Adjustments		
		2007 Expense	Utility Adjustments	Adjusted Expense	Used & Useful %	Expense	Depreciation Expense	U & U Expense	
1	INTANGIBLE PLANT								
2	351.1 Organization	0	0	0	100.00%	0	0	0	
3	352.1 Franchises	11	0	11	100.00%	11	0	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	100.00%	0	0	0	
7	354.2 Structures & Improvements	0	0	0	100.00%	0	0	0	
8	355.2 Power Generation Equipment	0	0	0	100.00%	0	0	0	
9	360.2 Collection Sewers - Force	107	(11)	97	100.00%	97	0	0	
10	361.2 Collection Sewers - Gravity	235	(26)	209	62.86%	131	0	0	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	0	
12	363.2 Services to Customers	0	0	0	100.00%	0	0	0	
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0	0	
14	365.2 Flow Measuring Installations	28	0	28	100.00%	28	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
16	SYSTEM PUMPING PLANT								
17	353.3 Land & Land Rights	0	0	0	100.00%	0	0	0	
18	354.3 Structures & Improvements	0	0	0	100.00%	0	0	0	
19	355.3 Power Generation Equipment	0	0	0	100.00%	0	0	0	
20	370.3 Receiving Wells	0	0	0	100.00%	0	0	0	
21	371.3 Pumping Equipment	305	0	305	100.00%	305	0	0	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
23	TREATMENT AND DISPOSAL PLANT								
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	0	
25	354.4 Structures & Improvements	292	(45)	246	100.00%	246	0	0	
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	0	
27	380.4 Treatment & Disposal Equipment	387	(65)	322	100.00%	322	0	0	
28	381.4 Plant Sewers	56	(32)	24	100.00%	24	0	0	
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	0	
30	389.4 Other Plant & Misc. Equipment	0	4,777	4,777	100.00%	4,777	0	0	
31	RECLAIMED WATER TREATMENT PLANT								
32	353.5 Land & Land Rights	0	0	0	100.00%	0	0	0	
33	354.5 Structures & Improvements	0	0	0	100.00%	0	0	0	
34	355.5 Power Generation Equipment	0	0	0	100.00%	0	0	0	
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	0	
37	380.5 Treatment & Disposal Equipment	12	0	12	100.00%	12	0	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6 Franchises	0	0	0	100.00%	0	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0	
47	371.6 Pumping Equipment	0	0	0	100.00%	0	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0	
50	GENERAL PLANT								
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	0	
52	354.7 Structures & Improvements	0	11	11	100.00%	11	0	0	
53	390.7 Office Furniture & Equipment	7	0	7	100.00%	7	0	0	
54	390.71 Computer Equipment	0	614	614	100.00%	614	93	93	
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	0	
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	0	
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	0	
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	0	
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	0	
62	398.7 Other Tangible Plant	402	0	402	100.00%	402	0	0	
63	TOTAL DEPRECIATION EXPENSE	1,842	5,224	7,065		6,988	93	93	
64	Composite U&U Rate				98.90%				
65	(LESS) AMORTIZATION OF CIAC	(48)	40	(7)		(7)	0	0	
66	NET DEPRECIATION EXPENSE	1,794	5,264	7,058		6,981	93	93	

Taxes Other Than Income

Florida Public Service Commission

The 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 (RAFTs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.30%	(5) Other	(6) Total
Water						
1	Test Year Per Books	1,044	(144)	1,275		2,175
2						
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(9)				(9)
5	Payroll & Property Tax Adjustments		3,926	0		3,926
6	Non-U&U Adjustment @ 1.80%			(23)		(23)
7	Total Test Year Adjustments	(9)	3,926	(23)	0	3,894
8	Adjusted Test Year	1,036	3,782	1,252	0	6,070
9						
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		162			162
12	2007 Plant in Service Additions			197		197
13	Pro Forma Plant in Service Additions			250		250
14	Non-U&U Adjustment @ 1.80%			(8)		(8)
15	Total Pro Forma Adjustments	0	162	439	0	601
16	Adjusted Pro Forma	1,036	3,944	1,691	0	6,671
17						
18	RAFTs Assoc. with Revenue Increase	2,286				2,286
19						
20	Total Pro Forma	3,322	3,944	1,691	0	8,957
Sewer						
21	Test Year Per Books	911	(136)	165		940
22						
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(31)				(31)
25	Payroll & Property Tax Adjustments		1,890	0		1,890
26	Non-U&U Adjustment @ 2.63%			(4)		(4)
27	Total Test Year Adjustments	(31)	1,890	(4)	0	1,854
28	Adjusted Test Year	880	1,754	161	0	2,794
29						
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		102			102
32	2007 Plant in Service Additions			305		305
33	Pro Forma Plant in Service Additions			18		18
34	Non-U&U Adjustment @ 2.63%			(9)		(9)
35	Total Pro Forma Adjustments	0	102	315	0	416
36	Adjusted Pro Forma	880	1,855	475	0	3,210
37						
38	RAFTs Assoc. with Revenue Increase	2,122				2,122
39						
40	Total Pro Forma	3,001	1,855	475	0	5,332

Recap Schedules: B-1, B-2

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

**The 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

The 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.

Line No.	(1) Description	(2) Year End Per Books	(3) Utility Adjustments	(4) Year End Adjusted	(5) Pro Forma Adjustments	(6) Pro Forma	Supporting Schedules
Water							
1	Current Tax Expense	(7,832)	(5,981)	(13,813)	(2,441)	(16,254)	C-2
2	Deferred Income Tax Expense	0	857	857	0	857	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	(7,832)	(5,124)	(12,956)	(2,441)	(15,397)	
Sewer							
7	Current Tax Expense	(11,067)	(3,113)	(14,179)	(1,558)	(15,738)	C-2
8	Deferred Income Tax Expense	0	565	565	0	565	C-5
9	ITC Realized This Year	0	0	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	Total Income Tax Expense	(11,067)	(2,547)	(13,614)	(1,558)	(15,173)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

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

Florida Public Service Commission

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	(20,304)	(12,172)	(32,476)	(5,977)	(38,453)	(28,689)	(5,749)	(34,438)	(3,962)	(38,400)	B-1, B-2
2	Less: Interest Charges	0	(1,111)	(1,111)	(351)	(1,462)	0	(855)	(855)	(78)	(933)	C-3
3												
4	Taxable Income	(20,304)	(13,283)	(33,588)	(6,327)	(39,915)	(28,689)	(6,603)	(35,293)	(4,040)	(39,333)	
5												
6	Schedule M Adjustments											
7	Permanent Differences	-	0	0	0	0	-	0	0	0	0	C-4
8	Timing Differences	-	2,222	2,222	0	2,222	-	1,466	1,466	0	1,466	C-5
9	Total Schedule M Adjustments	0	2,222	2,222	0	2,222	0	1,466	1,466	0	1,466	
10												
11	Taxable Income Before State Taxes	(20,304)	(15,505)	(35,809)	(6,327)	(42,137)	(28,689)	(8,069)	(36,758)	(4,040)	(40,798)	
12												
13	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
14	State Income Taxes	(1,117)	(853)	(1,970)	(348)	(2,318)	(1,578)	(444)	(2,022)	(222)	(2,244)	
15												
16	Federal Taxable Income	(19,188)	(14,652)	(33,840)	(5,979)	(39,819)	(27,111)	(7,625)	(34,736)	(3,818)	(38,554)	
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	(6,716)	(5,128)	(11,844)	(2,093)	(13,937)	(9,489)	(2,669)	(12,158)	(1,336)	(13,494)	
20												
21	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	C-7
22												
23	Current Federal Income Taxes	(6,716)	(5,128)	(11,844)	(2,093)	(13,937)	(9,489)	(2,669)	(12,158)	(1,336)	(13,494)	
24												
25	Summary:											
26	Current State Income Tax	(1,117)	(853)	(1,970)	(348)	(2,318)	(1,578)	(444)	(2,022)	(222)	(2,244)	
27	Current Federal Income Tax	(6,716)	(5,128)	(11,844)	(2,093)	(13,937)	(9,489)	(2,669)	(12,158)	(1,336)	(13,494)	
28												
29	Total Current Income Tax Expense (To C-1)	(7,832)	(5,981)	(13,813)	(2,441)	(16,254)	(11,067)	(3,113)	(14,179)	(1,558)	(15,738)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-3

Page: 1 of 2

Preparer: W Jerdon

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

Line No.	(1) Description	(2) Water			(4)	(6) Sewer			(8) Supporting Schedules
		(2) 2007 Per Books	(3) 2007 Adjustments	(4) 2007 Adjusted		(5) 2007 Per Books	(6) 2007 Adjustments	(7) 2007 Adjusted	
1	Interest on Long-Term Debt	0	1,104	1,104	Note*	0	847	847	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	8	8		0	7	7	
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>0</u>	<u>1,111</u>	<u>1,111</u>		<u>0</u>	<u>855</u>	<u>855</u>	

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)										
Balances From Sch. D-1	Water					Sewer				
	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)		61,692		46,190
Weighted Cost of Long Term Debt (D-1)	1.79%	1,104	1.83%	847
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		<u>1,104</u>		<u>847</u>

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

The 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) (3) (4)			(5) (6) (7)			(8) Supporting Schedules
		2007 Adjusted	Water Pro Forma Adjustments	Pro Forma Adjusted	2007 Adjusted	Sewer Pro Forma Adjustments	Pro Forma Adjusted	
1	Interest on Long-Term Debt	1,104	351	1,454	847	78	925	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	8	0	8	7	0	7	
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>1,111</u>	<u>351</u>	<u>1,462</u>	<u>855</u>	<u>78</u>	<u>933</u>	

	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)		79,926		50,249
Weighted Cost of Long Term Debt (D-1)	1.82%	1,454	1.84%	925
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt		1,454		925

Book/Tax Differences - Permanent

Florida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-4

Page: 1 of 1

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

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-5

Page: 1 of 1

Preparer: W Jerdon

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

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			Sewer			Supporting Schedules
		Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted		
1	Timing Differences (Tax Expense								
2	Higher (Lower) than Book Expense):								
3	Tax Depreciation & Amortization	(1,105)	9,371	8,266	1,794	6,622	8,416		
4	Book Depreciation & Amortization	(1,105)	7,313	6,207	1,794	5,264	7,058	B-13, 14	
5									
6	Depreciation Difference	0	2,058	2,058	0	1,358	1,358		
7									
8	Other Timing Differences (Itemize):								
9	Bad Debt	0	163	163	0	108	108		
10	All Other	0	0	0	0	0	0		
11									
12	Total Timing Differences (To C-2)	0	2,222	2,222	0	1,466	1,466		
13									
14	State Tax Rate	5.5%		5.5%	5.5%		5.5%		
15	State Deferred Taxes	0	122	122	0	81	81		
16									
17	Timing Differences for Federal Taxes	0	2,099	2,099	0	1,385	1,385		
18									
19	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%		
20	Federal Deferred Taxes	0	735	735	0	485	485		
21									
22	Total Deferred Taxes (to C-1)	0	857	857	0	565	565		

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

The 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			(6) Account No. ____			(10) Net Deferred Income Taxes		
		(2) State	(3) Federal	(4) Total	(5) State	(6) Federal	(7) Total	(8) State	(9) Federal	(10) Total
WATER										
1	2003	0	4,195	4,195				0	4,195	4,195
2	2004	3,682	0	3,682				3,682	0	3,682
3	2005	4,026	4,296	8,322				4,026	4,296	8,322
4	2006	539	3,227	3,766				539	3,227	3,766
5	2007	661	3,962	4,623				661	3,962	4,623
SEWER										
6	2003	0	2,013	2,013				0	2,013	2,013
7	2004	1,557	0	1,557				1,557	0	1,557
8	2005	1,704	1,817	3,521				1,704	1,817	3,521
9	2006	247	1,483	1,730				247	1,483	1,730
10	2007	328	1,968	2,296				328	1,968	2,296

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-6

Page: 2 of 3

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.

Line No.	Year	(1)	(2)	(3)	(4)
		Account No. 28306 Deferred State Tax Liability			
		Beginning Balance	Current Year Change	Ending Balance	
WATER					
1	2003	0	0	0	
2	2004	0	3,682	3,682	
3	2005	3,682	344	4,026	
4	2006	4,026	(3,487)	539	
5	2007	539	122	661	
SEWER					
6	2003	0	0	0	
7	2004	0	1,557	1,557	
8	2005	1,557	147	1,704	
9	2006	1,704	(1,457)	247	
10	2007	247	81	328	

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

The 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.

Line No.	(1) Year	(2) Beginning Balance	(3) Account No. 28305 Deferred Federal Tax Liability		(4) Ending Balance
			Current Year Change		
WATER					
1	2003	0	4,195		4,195
2	2004	4,195	(4,195)		0
3	2005	0	4,296		4,296
4	2006	4,296	(1,069)		3,227
5	2007	3,227	735		3,962
SEWER					
6	2003	0	2,013		2,013
7	2004	2,013	(2,013)		0
8	2005	0	1,817		1,817
9	2006	1,817	(334)		1,483
10	2007	1,483	485		1,968

Investment Tax Credits - Analysis

Florida Public Service Commission

The 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.

(1)	(2)	3% ITC					(7)	4% ITC					(13)
		Amount Realized		Amortization		Ending Balance		Amount Realized		Amortization		Ending Balance	
Line No.	Beginning Year	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.		Ending Balance
1	NONE						NONE						

Investment Tax Credits - Analysis

Florida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7

Page: 2 of 4

Preparer: W Jerdon

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

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

Investment Tax Credits - Company Policies**Florida Public Service Commission****The 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

The Woods

Schedule: C-7

Docket No. 080121-WS

Page: 4 of 4

Historical Test Year Ending December 31, 2007

Preparer: W Jerdon

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

NONE

Income Tax Returns**Florida Public Service Commission****The Woods****Docket No. 080121-WS**

Historical Test Year Ending December 31, 2007

Schedule: C-9

Page: 1 of 1

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

The 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

The 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

The 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		21,625	35.05%	5.10%	1.79%	1,104	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		35,745	57.94%	10.25%	5.94%	3,663	D-2
5 Customer Deposits		127	0.21%	6.00%	0.01%	8	D-2
6 Accumulated Deferred Income Taxes		4,195	6.80%	0.00%	0.00%	0	D-2
7 Total		<u>61,692</u>	<u>100.00%</u>		<u>7.74%</u>	<u>4,774</u>	
SEWER							
8 Long-Term Debt		16,607	35.95%	5.10%	1.83%	847	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		27,450	59.43%	10.25%	6.09%	2,813	D-2
12 Customer Deposits		120	0.26%	6.00%	0.02%	7	D-2
13 Accumulated Deferred Income Taxes		2,013	4.36%	0.00%	0.00%	0	D-2
14 Total		<u>46,190</u>	<u>100.00%</u>		<u>7.94%</u>	<u>3,668</u>	

Schedule of Requested Cost of Capital

13 Month Average balance

The 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	28,498	35.66%	5.10%	1.82%	1,454 D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0 D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0 D-2
4	Common Stock	47,106	58.94%	10.25%	6.04%	4,827 D-2
5	Customer Deposits	127	0.16%	6.00%	0.01%	8 D-2
6	Accumulated Deferred Income Taxes	4,195	5.25%	0.00%	0.00%	0 D-2
7	Total	<u>79,926</u>	<u>100.00%</u>		<u>7.87%</u>	<u>6,289</u>
SEWER						
8	Long-Term Debt	18,137	36.09%	5.10%	1.84%	925 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	29,979	59.66%	10.25%	6.11%	3,072 D-2
12	Customer Deposits	120	0.24%	6.00%	0.01%	7 D-2
13	Accumulated Deferred Income Taxes	2,013	4.01%	0.00%	0.00%	0 D-2
14	Total	<u>50,249</u>	<u>100.00%</u>		<u>7.97%</u>	<u>4,005</u>

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance

The 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No. Class of Capital	Balance 12/31/2006	Balance 12/31/2007	13 Mo Average†	Reconciliation Adjustments Pro rata *	Reconciled To 2007 Rate Base	Reconciled To Pro Forma Rate Base	Supporting Schedules	
Water								
1 Long-Term Debt	19,143	25,235	21,625		21,625	28,498	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	31,643	41,713	35,745		35,745	47,106		
5 Customer Deposits	(10)	257	127		127	127	D-7	
6 Accumulated Deferred Income Taxes	3,766	4,623	4,195		4,195	4,195	C-6	
7 Total	<u>54,542</u>	<u>71,828</u>	<u>61,692</u>	0	<u>61,692</u>	<u>79,926</u>	A-1	
Sewer								
8 Long-Term Debt	13,602	21,609	16,607		16,607	18,137	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	22,483	35,719	27,450		27,450	29,979		
12 Customer Deposits	(10)	243	120		120	120	D-7	
13 Accumulated Deferred Income Taxes	1,730	2,296	2,013		2,013	2,013	C-6	
14 Total	<u>37,805</u>	<u>59,868</u>	<u>46,190</u>	0	<u>46,190</u>	<u>50,249</u>	A-2	

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

* List corresponding adjustments to rate base below:

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

Preferred Stock Outstanding

Florida Public Service Commission

The 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate Years of Life	Issue Date	Call Provis. Special Restrictions	Principal Amt Sold Face Value	Principal Amount Outstanding	(Discount) or Premium on Principal Amt Sold	(Discount) or Premium Assoc. with Col (5)	Issuing Exp. Associated with Col (4)	Issuing Exp. Associated with Col (5)	Net Proceed (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Divd. On Face Value (11)x(5)	Effective Cost Rate (12)/(10)
1	There is no Preferred Stock for this subsidiary nor its parent												

Cost of Short-Term Debt

Florida Public Service Commission

The 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

The 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)/(4)-(6)-(7)

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

Cost of Long-Term Debt

Florida Public Service Commission

The 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

The 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.

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

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

Schedule of Customer Deposits

Florida Public Service Commission

The Woods

Schedule: D-7

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Anzaldo

Utility [X] or Parent []

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

	(1)	(2)	(3)	(4)	
Line No.	Month & Year	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3+4)
1	Dec-06	(20)	0	0	(20)
2	Jan-07	(20)	0	0	(20)
3	Feb-07	(20)	120	0	100
4	Mar-07	100	40	0	140
5	Apr-07	140	0	0	140
6	May-07	140	40	0	180
7	Jun-07	180	40	(40)	180
8	Jul-07	180	80	0	260
9	Aug-07	260	140	0	400
10	Sep-07	400	40	0	440
11	Oct-07	440	20	0	460
12	Nov-07	460	0	0	460
13	Dec-07	460	40	0	500
14	Average				<u>248</u>
15					
16		Water Allocated at		51%	<u>127</u>
17					
18		Sewer Allocated at		49%	<u>120</u>

**The Woods
RATES SCHEDULES**

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Rate Schedule - Water

Florida Public Service Commission

The 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"	16.40	42.97	16.40	45.92	21.07	21.92
3	3/4"	24.62	64.51	24.62	68.93	31.63	32.89
4	1"	41.02	107.49	41.02	114.85	52.70	54.81
5	1-1/2"	82.03	214.95	82.03	229.67	105.39	109.62
6	2"	131.24	343.90	131.24	367.46	168.61	175.39
7	3"	262.47	687.78	262.47	734.89	337.21	350.79
8	4"	410.10	1,074.63	410.10	1,148.23	526.89	548.10
9	6"	820.25	2,149.39	820.25	2,296.61	1,053.83	1,096.21
10	8"	1,312.36	3,438.91	1,312.36	3,674.46	1,686.08	1,753.93
11	10"	-	-	-	-	-	2,521.28
12	Gallorage						
13	Block 1, 0-5,000	3.09	8.10	3.09	8.65	3.97	3.80
14	Block 2, 5,000-10,000	3.09	8.10	3.09	8.65	3.97	4.76
15	Block 3, >10,000	3.09	8.10	3.09	8.65	3.97	4.76
16							
17	Commercial						
18	5/8" X 3/4"	16.40	-	16.40	45.92	21.07	21.92
19	3/4"	24.62	-	24.62	68.93	31.63	32.89
20	1"	41.02	-	41.02	114.85	52.70	54.81
21	1-1/2"	82.03	-	82.03	229.67	105.39	109.62
22	2"	131.24	-	131.24	367.46	168.61	175.39
23	3"	262.47	-	262.47	734.89	337.21	350.79
24	4"	410.10	-	410.10	1,148.23	526.89	548.10
25	6"	820.25	-	820.25	2,296.61	1,053.83	1,096.21
26	8"	1,312.36	-	1,312.36	3,674.46	1,686.08	1,753.93
27	10"	-	-	-	-	-	2,521.28
28	Gallorage charge	3.09	-	3.09	8.65	3.97	3.80
29							
30							
31							
32	Multi-Family						
33	5/8" X 3/4"	-	-	-	45.92	21.07	21.92
34	3/4"	-	-	-	68.93	31.63	32.89
35	1"	-	-	-	114.85	52.70	54.81
36	1-1/2"	-	-	-	229.67	105.39	109.62
37	2"	-	-	-	367.46	168.61	175.39
38	3"	-	-	-	734.89	337.21	350.79
39	4"	-	-	-	1,148.23	526.89	548.10
40	6"	-	-	-	2,296.61	1,053.83	1,096.21
41	8"	-	-	-	3,674.46	1,686.08	1,753.93
42	10"	-	-	-	-	-	2,521.28
43	Gallorage charge	-	-	-	8.65	3.97	3.80
44							
45	Fire Protection						
46	2"	-	-	-	-	-	14.62
47	3"	-	-	-	-	-	29.23
48	4"	-	-	-	-	-	45.68
49	6"	-	-	-	-	-	91.35
50	8"	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	210.11

Rate Schedule - Sewer

Florida Public Service Commission

The 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	15.74	38.12	15.74	49.49	38.62	45.26
3				-			
4				-			
5				-			
6				-			
7				-			
8				-			
9				-			
10				-			
11				-			
12	Gallage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallage Charge, Capped Usage	4.10	9.93	4.10	12.89	10.06	8.73
14							
15							
16	Commercial						
17	5/8" X 3/4"	-	-	-	-	-	45.26
18	3/4"	-	-	-	-	-	67.89
19	1"	-	-	-	-	-	113.14
20	1-1/2"	-	-	-	-	-	226.29
21	2"	-	-	-	-	-	362.06
22	3"	-	-	-	-	-	724.12
23	4"	-	-	-	-	-	1,131.44
24	6"	-	-	-	-	-	2,262.89
25	8"	-	-	-	-	-	3,620.62
26	10"	-	-	-	-	-	5,204.65
27	Gallage charge	-	-	-	-	-	10.48
28							
29	Multi-Family						
30	5/8" X 3/4"	-	-	-	-	-	45.26
31	3/4"	-	-	-	-	-	67.89
32	1"	-	-	-	-	-	113.14
33	1-1/2"	-	-	-	-	-	226.29
34	2"	-	-	-	-	-	362.06
35	3"	-	-	-	-	-	724.12
36	4"	-	-	-	-	-	1,131.44
37	6"	-	-	-	-	-	2,262.89
38	8"	-	-	-	-	-	3,620.62
39	10"	-	-	-	-	-	5,204.65
40	Gallage charge	-	-	-	-	-	10.48
41							
42	Flat Rate						
43	Resid'l Wastewater Only (RWO)	-	-	-	-	-	112.65
44	Cmrl. Wastewater Only	-	-	-	-	-	701.21
45	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

The 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"	648	3,729	16.40	10,627	16.40	NA	21.92	14,204
3	3/4"	0	0	-	0	24.62	NA	32.89	0
4	1"	0	0	-	0	41.02	NA	54.81	0
5	1-1/2"	0	0	-	0	82.03	NA	109.62	0
6	2"	0	0	-	0	131.24	NA	175.39	0
7	3"	0	0	-	0	262.47	NA	350.79	0
8	4"	0	0	-	0	410.10	NA	548.10	0
9	Gallorage								
10	Block 1, 0-5,000		2,066	3.09	6,382	3.09	2,066	3.80	7,849
11	Block 2, 5,000-10,000		672	3.09	2,076	3.09	642	4.76	3,055
12	Block 3, >10,000		991	3.09	3,063	3.09	947	4.76	4,510
13	Total Residential	<u>648</u>	<u>3,729</u>		<u>22,149</u>		<u>3,655</u>		<u>29,618</u>
14	Average Bill				<u>34.18</u>				<u>45.71</u>
15									
16	Commercial								
17	5/8" X 3/4"	0	0	-	0	16.40	NA	21.92	0
18	3/4"	0	0	-	0	24.62	NA	32.89	0
19	1"	0	0	-	0	41.02	NA	54.81	0
20	1-1/2"	0	0	-	0	82.03	NA	109.62	0
21	2"	0	0	-	0	131.24	NA	175.39	0
22	3"	0	0	-	0	262.47	NA	350.79	0
23	4"	0	0	-	0	410.10	NA	548.10	0
24	8"	0	0	-	0	1,312.36	NA	1,753.93	0
25	Gallorage		0	-	0	3.09	0	3.80	0
26									
27									
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
29	Average Bill								
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	-	NA	21.92	0
33	3/4"	0	0	-	0	-	NA	32.89	0
34	1"	0	0	-	0	-	NA	54.81	0
35	1-1/2"	0	0	-	0	-	NA	109.62	0
36	2"	0	0	-	0	-	NA	175.39	0
37	3"	0	0	-	0	-	NA	350.79	0
38	4"	0	0	-	0	-	NA	548.10	0
39									
40	Gallorage		0	-	0	-	0	3.80	0
41									
42									
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
44	Average Bill								
45									
46	Fire Protection								
47	2"	0	NA	-	0	-	NA	41.24	0
48	3"	0	NA	-	0	-	NA	82.47	0
49	4"	0	NA	-	0	-	NA	128.86	0
50	6"	0	NA	-	0	-	NA	257.73	0
51	8"	0	NA	-	0	-	NA	412.36	0
52	10"	0	NA	-	0	-	NA	592.77	0
53									
54									
55									
56	Total Fire Protection	<u>0</u>	<u>NA</u>		<u>0</u>		<u>NA</u>		<u>0</u>
57	Average Bill								
58									
59	Subtotal				<u>22,149</u>				<u>29,618</u>
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				-				-
62	Misc. Service Charge				870				1,745
63	Total Revenue				<u>23,019</u>				<u>31,363</u>
64	Booked Revenue				<u>23,203</u>				
65	Difference				(184)				-0.8%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

The 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"	240	1,658	16.40	3,936
3	3/4"	0	0	24.62	0
4	1"	0	0	41.02	0
5	1-1/2"	0	0	82.03	0
6	2"	0	0	131.24	0
7	3"	0	0	262.47	0
8	4"	0	0	410.10	0
9	Gallorage				
10	Block 1		824	3.09	2,546
11	Block 2		300	3.09	927
12	Block 3		534	3.09	1,650
13	Total Residential	<u>240</u>	<u>1,658</u>		<u>9,059</u>
14	Average Bill				<u>37.74</u>
15					
16	Commercial				
17	5/8" X 3/4"	0	0	16.40	0
18	3/4"	0	0	24.62	0
19	1"	0	0	41.02	0
20	1-1/2"	0	0	82.03	0
21	2"	0	0	131.24	0
22	3"	0	0	262.47	0
23	4"	0	0	410.10	0
24	8"	0	0	1,312.36	0
25	Gallorage		0	3.09	0
26					
27					
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
29	Average Bill				<u>-</u>
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	-	0
33	3/4"	0	0	-	0
34	1"	0	0	-	0
35	1-1/2"	0	0	-	0
36	2"	0	0	-	0
37	3"	0	0	-	0
38	4"	0	0	-	0
39					
40	Gallorage		0	-	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	-	0
48	2"	0	NA	-	0
49	3"	0	NA	-	0
50	4"	0	NA	-	0
51	6"	0	NA	-	0
52	8"	0	NA	-	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><u>9,059</u></u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

The Woods

Docket No. 080121-WS

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

Water [X] 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"	183	877	16.40	3,001	42.97	7,864	4,862
3	3/4"	0	0	24.62	0	64.51	0	0
4	1"	0	0	41.02	0	107.49	0	0
5	1-1/2"	0	0	82.03	0	214.95	0	0
6	2"	0	0	131.24	0	343.90	0	0
7	3"	0	0	262.47	0	687.78	0	0
8	4"	0	0	410.10	0	1,074.63	0	0
9	Gallonage							
10	Block 1		581	3.09	1,794	8.10	4,704	2,909
11	Block 2		192	3.09	595	8.10	1,558	964
12	Block 3		104	3.09	322	8.10	845	523
13	Total Residential	<u>183</u>	<u>877</u>		<u>5,712</u>		<u>14,970</u>	<u>9,258</u>
14	Average Bill				<u>31.22</u>		<u>81.81</u>	
15								
16	Commercial							
17	5/8" X 3/4"	0	0	16.40	0	-	0	0
18	3/4"	0	0	24.62	0	-	0	0
19	1"	0	0	41.02	0	-	0	0
20	1-1/2"	0	0	82.03	0	-	0	0
21	2"	0	0	131.24	0	-	0	0
22	3"	0	0	262.47	0	-	0	0
23	4"	0	0	410.10	0	-	0	0
24	8"	0	0	1,312.36	0	-	0	0
25	Gallonage		0	3.09	0	-	0	0
26								
27								
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
29	Average Bill							
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	-	0	-	0	0
33	3/4"	0	0	-	0	-	0	0
34	1"	0	0	-	0	-	0	0
35	1-1/2"	0	0	-	0	-	0	0
36	2"	0	0	-	0	-	0	0
37	3"	0	0	-	0	-	0	0
38	4"	0	0	-	0	-	0	0
39								
40	Gallonage		0	-	0	-	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	-	0	-	0	0
48	2"	0	NA	-	0	-	0	0
49	3"	0	NA	-	0	-	0	0
50	4"	0	NA	-	0	-	0	0
51	6"	0	NA	-	0	-	0	0
52	8"	0	NA	-	0	-	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>5,712</u>		<u>14,970</u>	<u>9,258</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

The Woods

Docket No. 080121-WS

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

Water [X] 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"	225	1,193	16.40	3,690
3	3/4"	0	0	24.62	0
4	1"	0	0	41.02	0
5	1-1/2"	0	0	82.03	0
6	2"	0	0	131.24	0
7	3"	0	0	262.47	0
8	4"	0	0	410.10	0
9	Gallorage				
10	Block 1		661	3.09	2,042
11	Block 2		179	3.09	554
12	Block 3		353	3.09	1,091
13	Total Residential	<u>225</u>	<u>1,193</u>		<u>7,378</u>
14	Average Bill				<u>32.79</u>
15					
16	Commerical				
17	5/8" X 3/4"	0	0	16.40	0
18	3/4"	0	0	24.62	0
19	1"	0	0	41.02	0
20	1-1/2"	0	0	82.03	0
21	2"	0	0	131.24	0
22	3"	0	0	262.47	0
23	4"	0	0	410.10	0
24	8"	0	0	1,312.36	0
25	Gallorage		0	3.09	0
26					
27					
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
29	Average Bill				<u>-</u>
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	-	0
33	3/4"	0	0	-	0
34	1"	0	0	-	0
35	1-1/2"	0	0	-	0
36	2"	0	0	-	0
37	3"	0	0	-	0
38	4"	0	0	-	0
39					
40	Gallorage		0	-	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	-	0
48	2"	0	NA	-	0
49	3"	0	NA	-	0
50	4"	0	NA	-	0
51	6"	0	NA	-	0
52	8"	0	NA	-	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>7,378</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

The Woods

Schedule: E-2s

Docket No. 080121-WS

Page: 1 of 4

Historical Test Year Ending December 31, 2007

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) Effctv. Tes ¹ 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"	600	3,014	15.74	9,444	15.74		45.26	27,156
3	3/4"	0	0	-	0	15.74		45.26	0
4	1"	0	0	-	0	15.74		45.26	0
5	1-1/2"	0	0	-	0	15.74		45.26	0
6	2"	0	0	-	0	15.74		45.26	0
7	3"	0	0	-	0	15.74		45.26	0
8	4"	0	0	-	0	15.74		45.26	0
9	Gallage cap (gallons)		6,000				6,000		
10	Capped Usage	-	2,464	4.10	10,101	4.10	2,464	8.73	21,507
11	Usage Above Cap	-	550				550		
12									
13	Total Residential	<u>600</u>	<u>3,014</u>		<u>19,545</u>		<u>3,014</u>		<u>48,663</u>
14	Average Bill				<u>32.57</u>				<u>81.11</u>
15									
16	Commercial								
17	5/8" X 3/4"	0	0	-	0	-		45.26	0
18	3/4"	0	0	-	0	-		67.89	0
19	1"	0	0	-	0	-		113.14	0
20	1-1/2"	0	0	-	0	-		226.29	0
21	2"	0	0	-	0	-		362.06	0
22	3"	0	0	-	0	-		724.12	0
23	4"	0	0	-	0	-		1,131.44	0
24									
25	Gallage	-	0	-	0	-	0	10.48	0
26									
27									
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
29	Average Bill								
30									
31	Multi-Family								
32	5/8" X 3/4"	0	0	-	0	-		45.26	0
33	3/4"	0	0	-	0	-		67.89	0
34	1"	0	0	-	0	-		113.14	0
35	1-1/2"	0	0	-	0	-		226.29	0
36	2"	0	0	-	0	-		362.06	0
37	3"	0	0	-	0	-		724.12	0
38	4"	0	0	-	0	-		1,131.44	0
39									
40	Gallage	-	0	-	0	-	0	10.48	0
41									
42									
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
44	Average Bill								
45									
46	Flat Rate								
47	Res. Wastewater Only	0	0	-	0	-		112.65	0
48	Comrt. Wastewater Only	0	0	-	0	-		701.21	0
49	Sprinkler Heads	0	NA	-	0	-		-	0
50	Reuse	0	NA	-	0	-		-	0
51	Total Flat Rate - Other		<u>0</u>		<u>0</u>				<u>0</u>
52									
53									
54	Subtotal				<u>19,545</u>				<u>48,663</u>
55	Unbilled Revenues				0				0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0				530
58	Total Revenue				<u>19,545</u>				<u>49,193</u>
59	Booked Revenue				<u>20,232</u>				
60	Difference				(687)				-3.4%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

The Woods

Docket No. 080121-WS

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

Water [] or Sewer [X]

Schedule: E-2s

Page: 2 of 4

Preparer: G Prettyman

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Period 1 Rates	(5) Period 1 Revenue
1	Residential				
2	5/8" X 3/4"	224	1,350	15.74	3,526
3	3/4"	0	0	15.74	0
4	1"	0	0	15.74	0
5	1-1/2"	0	0	15.74	0
6	2"	0	0	15.74	0
7	3"	0	0	15.74	0
8	4"	0	0	15.74	0
9	Gallage cap		6,000		
10	Capped Usage		1,030	4.10	4,221
11	Usage Above Cap		321		
12					
13	Total Residential	<u>224</u>	<u>1,350</u>		<u>7,747</u>
14	Average Bill				<u>34.58</u>
15					
16	Commercial				
17	5/8" X 3/4"	0	0	-	0
18	3/4"	0	0	-	0
19	1"	0	0	-	0
20	1-1/2"	0	0	-	0
21	2"	0	0	-	0
22	3"	0	0	-	0
23	4"	0	0	-	0
24					
25	Gallage		0	-	0
26					
27					
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	-	0
33	3/4"	0	0	-	0
34	1"	0	0	-	0
35	1-1/2"	0	0	-	0
36	2"	0	0	-	0
37	3"	0	0	-	0
38	4"	0	0	-	0
39					
40	Gallage	-	0	-	0
41					
42					
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	-	0
48	Cmrl. Wastewater Only	0	0	-	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other		<u>0</u>		<u>0</u>
52					
53					
54	Subtotal				<u>7,747</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

The 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"	171	822	15.74	2,692	38.12	6,519	3,827
3	3/4"	0	0	15.74	0	38.12	0	0
4	1"	0	0	15.74	0	38.12	0	0
5	1-1/2"	0	0	15.74	0	38.12	0	0
6	2"	0	0	15.74	0	38.12	0	0
7	3"	0	0	15.74	0	38.12	0	0
8	4"	0	0	15.74	0	38.12	0	0
9	Gallorage cap		6,000					
10	Capped Usage		703	4.10	2,882	9.93	6,980	4,098
11	Usage Above Cap		119					
12								
13	Total Residential	<u>171</u>	<u>822</u>		<u>5,573</u>		<u>13,498</u>	<u>7,925</u>
14	Average Bill				<u>32.59</u>		<u>78.94</u>	
15								
16	Commercial							
17	5/8" X 3/4"	0	0	-	0	0.00	0	0
18	3/4"	0	0	-	0	0.00	0	0
19	1"	0	0	-	0	0.00	0	0
20	1-1/2"	0	0	-	0	0.00	0	0
21	2"	0	0	-	0	0.00	0	0
22	3"	0	0	-	0	0.00	0	0
23	4"	0	0	-	0	0.00	0	0
24								
25	Gallorage		0	-	0	0.00	0	0
26								
27								
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
29	Average Bill							
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	-	0	0.00	0	0
33	3/4"	0	0	-	0	0.00	0	0
34	1"	0	0	-	0	0.00	0	0
35	1-1/2"	0	0	-	0	0.00	0	0
36	2"	0	0	-	0	0.00	0	0
37	3"	0	0	-	0	0.00	0	0
38	4"	0	0	-	0	0.00	0	0
39								
40	Gallorage		0	-	0	0.00	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	Flat Rate							
47	Res. Wastewater Only	0	0	-	0	0.00	0	0
48	Com. Wastewater Only	0	0	-	0	0.00	0	0
49	Sprinkler Heads	0	NA	-	0	0.00	0	0
50	Reuse	0	NA	-	0	0.00	0	0
51	Total Flat Rate - Other	<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
52								
53								
54	Subtotal				<u>5,573</u>		<u>13,498</u>	<u>7,925</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

The Woods

Docket No. 080121-WS

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

Water [] or Sewer [X]

Schedule: E-2s

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"	205	842	15.74	3,227
3	3/4"	0	0	15.74	0
4	1"	0	0	15.74	0
5	1-1/2"	0	0	15.74	0
6	2"	0	0	15.74	0
7	3"	0	0	15.74	0
8	4"	0	0	15.74	0
9	Gallage cap		6,000		
10	Capped Usage		731	4.10	2,998
11	Usage Above Cap		111		
12					
13	Total Residential	<u>205</u>	<u>842</u>		<u>6,225</u>
14	Average Bill				<u>30.36</u>
15					
16	Commerical				
17	5/8" X 3/4"	0	0	-	0
18	3/4"	0	0	-	0
19	1"	0	0	-	0
20	1-1/2"	0	0	-	0
21	2"	0	0	-	0
22	3"	0	0	-	0
23	4"	0	0	-	0
24					
25	Gallage		0	-	0
26					
27					
28	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
29	Average Bill				-
30					
31	Multi-Family				
32	5/8" X 3/4"	0	0	-	0
33	3/4"	0	0	-	0
34	1"	0	0	-	0
35	1-1/2"	0	0	-	0
36	2"	0	0	-	0
37	3"	0	0	-	0
38	4"	0	0	-	0
39					
40	Gallage	-	0	-	0
41					
42					
43	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
44	Average Bill				-
45					
46	Flat Rate				
47	Res. Wastewater Only	0	0	-	0
48	Coml. Wastewater Only	0	0	-	0
49	Sprinkler Heads	0	NA	-	0
50	Reuse	0	NA	-	0
51	Total Flat Rate - Other				<u>0</u>
52					
53					
54	Subtotal				<u>6,225</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-3

Page: 1 of 1

Preparer: S Szczygiel

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jan-07	67	0	0	0	0	0	67
2	Feb-07	65	0	0	0	0	0	65
3	Mar-07	64	0	0	0	0	0	64
4	Apr-07	66	0	0	0	0	0	66
5	May-07	64	0	0	0	0	0	64
6	Jun-07	64	0	0	0	0	0	64
7	Jul-07	64	0	0	0	0	0	64
8	Aug-07	61	0	0	0	0	0	61
9	Sep-07	57	0	0	0	0	0	57
10	Oct-07	55	0	0	0	0	0	55
11	Nov-07	56	0	0	0	0	0	56
12	Dec-07	55	0	0	0	0	0	55
13	Total Water	738	0	0	0	0	0	738

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	63	0	0	0	0	0	63
15	Feb-07	61	0	0	0	0	0	61
16	Mar-07	60	0	0	0	0	0	60
17	Apr-07	62	0	0	0	0	0	62
18	May-07	60	0	0	0	0	0	60
19	Jun-07	60	0	0	0	0	0	60
20	Jul-07	60	0	0	0	0	0	60
21	Aug-07	57	0	0	0	0	0	57
22	Sep-07	53	0	0	0	0	0	53
23	Oct-07	51	0	0	0	0	0	51
24	Nov-07	52	0	0	0	0	0	52
25	Dec-07	51	0	0	0	0	0	51
26	Total Sewer	690	0	0	0	0	0	690

Miscellaneous Service Charges

Florida Public Service Commission

The 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				5.00			
10									

SEWER

Line No.	(1) Type Charge	(2)		(3)		(4)		(5)	
		Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Present Bus. Hrs.	Present After Hrs.	Proposed Bus. Hrs.	Proposed After Hrs.
11	Initial Connection	15.00	-			50.00	75.00		
12									
13	Normal Reconnect	15.00	-			50.00	75.00		
14									
15	Violation Reconnect	15.00	-			Actual cost	Actual cost		
16									
17	Premises Visit	10.00	-			50.00	75.00		
18									
19	Late Payment Fees	5.00				5.00			
20									
21									

DEPOSITS (REFUNDABLE)

Line No.	Class	Meter Size	Water		Sewer	
			Present	Proposed	Present	Proposed
23	Class	Meter Size	Present	Proposed	Present	Proposed
24	not specified	All sizes	-		-	
25	not specified	5/8 X 3/4"	20.00		20.00	
26	not specified	1"	50.00		50.00	
27	not specified	1.5"	100.00		100.00	
28	not specified	Over 2"	160.00		160.00	
29						
30	Residential	All sizes	-		-	
31	Residential	5/8 X 3/4"	-	91.41	-	162.21
32	Residential	1"	-	Two x	-	Two x
33	Residential	1.5"	-	Estimated	-	Estimated
34	Residential	Over 2"	-	Monthly Bill	-	Monthly Bill
35						
36	General	All sizes	-	Two x est'd	-	Two x est'd
				monthly Bill		monthly Bill
37	General	5/8 X 3/4"	-		-	
38	General	1"	-		-	
39	General	1.5"	-		-	
40	General	2"	-		-	
41	General	4"	-		-	
42	General	8"	-		-	

Miscellaneous Service Charges

Florida Public Service Commission

The Woods

Schedule: E-4

Docket No. 080121-WS

Page: 2 of 2

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Explanation: Provide a schedule of derivation of charges

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>			

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.)						
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	= 1.5 X Reconnect in Normal Hours above			116.17	-	116.17	
52	Answering Service Cost				2.00	2.00	
53	Total			<u>116.17</u>	<u>2.00</u>	<u>118.17</u>	115.00
54							
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

The 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	30	0	0	0	50	80
2	Feb-07	60	0	0	0	65	125
3	Mar-07	0	15	0	0	80	95
4	Apr-07	0	0	0	0	80	80
5	May-07	0	0	0	0	80	80
6	Jun-07	60	15	0	0	85	160
7	Jul-07	30	0	0	0	85	115
8	Aug-07	0	15	0	0	90	105
9	Sep-07	15	0	0	0	65	80
10	Oct-07	60	15	0	0	(30)	45
11	Nov-07	45	0	0	0	(70)	(25)
12	Dec-07	15	0	0	0	(85)	(70)
13							
14	Total Water	315	60	0	0	495	870
15	Annual Events	21	4	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	1,050	200	0	0	495	1,745
SEWER							
19	Jan-07	0	0	0	0	50	50
20	Feb-07	0	0	0	0	75	75
21	Mar-07	0	0	0	0	80	80
22	Apr-07	0	0	0	0	75	75
23	May-07	0	0	0	0	75	75
24	Jun-07	0	0	0	0	80	80
25	Jul-07	0	0	0	0	85	85
26	Aug-07	0	0	0	0	90	90
27	Sep-07	0	0	0	0	60	60
28	Oct-07	0	0	0	0	(20)	(20)
29	Nov-07	0	0	0	0	(70)	(70)
30	Dec-07	0	0	0	0	(50)	(50)
31							
32	Total Sewer	0	0	0	0	530	530
33	Annual Events	0	0	0	0		
34							
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	530	530

Public Fire Hydrants Schedule

Florida Public Service Commission

The 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

The 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		
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Contracts and Agreements Schedule**Florida Public Service Commission****The Woods**

Schedule: E-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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

The 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.	1,044	Included in overall cost of service	None

SEWER

2	Regulatory Assessment Fee	Florida Public Service Comm.	911	Included in overall cost of service	None
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Service Availability Charges Schedule

Florida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: E-10

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	(1) Type Charge	(2) Size Unit	(3) Present Charges	(4) Proposed Charges
WATER				
1	Service Installation Charge	5/8"	143.00	1,000.00
2		3/4"	143.00	Actual Costs
3	(Service Line Size)	1"	154.00	Actual Costs
4		1 1/2"	202.00	Actual Costs
5		2"	245.00	Actual Costs
6		Over 2"	Actual Costs	Actual Costs
7				
8	Meter Installation Fee	5/8"	90.00	210.00
9	(Meter Size)	3/4"	110.00	Actual Costs
10		1"	140.00	Actual Costs
11		1 1/2"	300.00	Actual Costs
12		2"	385.00	Actual Costs
13		Over 2"	Actual Costs	Actual Costs
14				
15	Back Flow Preventor Installation Fee	All sizes	Actual Costs	Actual Costs
16				
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	700.00	700.00
23		Per Gallon Equivalent	-	2.75
24				
25	Main Extension Charge	ERC	446.00	446.00
26		Per Foot Equivalent	-	5.37
SEWER				
27	Service Installation Charge	=<4"		2,000.00
28		>4"		Actual Costs
29		<=2"	-	
28		>2"	Actual Costs	
29				
30				
31				
32				
33				
34	Plant Capacity Charge	ERC	450.00	1,300.00
35		Per Gallon Equivalent	-	7.60
36				
37	Main Extension Charge	ERC	50.00	480.00
38		Per Foot Equivalent	-	7.38
39				
40				
41				
42				
43				
44				

Guaranteed Revenues Received

Florida Public Service Commission

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

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

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

The 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

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

See attached Bill Analyses

**The 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

**The Woods
Docket No. 080121-WS**

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

Historical Test Year Ending December 31, 2007

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	596	0	614	52	(70)	
2	Feb-07	345	0	355	40	(51)	
3	Mar-07	341	0	352	40	(50)	
4	Apr-07	327	0	337	46	(56)	
5	May-07	358	0	230	40	88	
6	Jun-07	311	0	200	62	49	
7	Jul-07	325	0	208	202	(86)	
8	Aug-07	373	0	239	120	14	
9	Sep-07	366	0	308	120	(62)	
10	Oct-07	351	0	295	120	(64)	
11	Nov-07	339	0	285	40	14	
12	Dec-07	362	0	305	40	17	
13	TOTAL	4,393	0	3,729	922	(257)	-5.9%

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

Florida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-2

Page: 1 of 1

Preparer: J Lihvarcik

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

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jan	279	0	0	0	279	0
2	Feb	228	0	0	0	228	0
3	Mar	291	0	0	0	291	0
4	Apr	226	0	0	0	226	0
5	May	246	0	0	0	246	0
6	Jun	299	0	0	0	299	0
7	Jul	364	0	0	0	364	0
8	Aug	289	0	0	0	289	0
9	Sep	289	0	0	0	289	0
10	Oct	284	0	0	0	284	0
11	Nov	307	0	0	0	307	0
12	Dec	343	0	0	0	343	0
13	Total	3,445	0	0	0	3,445	0

Water Treatment Plant Data

Florida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-3
 Page: 1 of 1
 Preparer: J Lihvarcik

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

Line No.	Description	Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		72,000
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	01/16/07	48,000
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	01/16/07 48,000
		2	01/13/07 28,000
		3	01/04/07 23,000
		4	01/01/07 22,000
		5	01/02/07 22,000
		Average	<u>28,600</u>
4	Average Daily Flow		12,036
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

The 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
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>15,000</u>
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	<u>July</u>	<u>12,000</u>

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

The 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	no	33.33	66.67	-	-	66.67	1.12	74.96	100	100	-	n/a	100.00%

WELLS, Permanent

Line No.	Storage	Multiple Wells	Max Day (GPM)	Margin Reserve Ratio	Excess Unaccounted for Water (GPM)	Fire Flow (GPM)	Peak Hour Demand for Systems with No Storage (GPM)	Max Day Demand for Systems with Storage (GPD)	Maximum Supply Well (GPM)	Total Well Capacity (GPM)	Firm Reliable Capacity for Systems with No Storage (GPM)	Firm Reliable Capacity for Systems with Storage (GPD)	Wells Permanent U&U Calculated	Wells Permanent U&U Used *
2	no	no	33.33	1.12	-	-	74.96	-	100	100	-	-	0.00%	100.00%
3														
4														

5 * This system has a single well and is therefore 100% Used and Useful.

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	28,600	57,200	-	na	100.00%	-	48,000	1.12	-	-	53,974	-	na	100.00%

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

The 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)	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	13,440	8,414	N/A	-	1.13	15,206	15,000	101.37%	100.00%		
2	Average Daily Demand is based on Max 3 Consecutive Months										

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	-	-	4,850	29,100	29,100	5.51	2,756	1,005,824	301,400	1,307,224	3,014,000
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess I&I	% of Excess I&I Calculated	% of Excess I&I Used
4	100.00%	3,014,000	2,411,200	-	-	2,411,200	3,718,424	3,450,000	(268,424)	N/A	N/A
5											

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

Florida Public Service Commission

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

Schedule: F-7
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 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	63.3	139	45.50%	45.50%	45.50%
Sewer					
2	88.0	140	62.86%	62.86%	62.86%

* 2012 Trended ERCs based on Consumption & Map Counts

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

The Woods

Schedule: F-8

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

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	71.3	71.3	70.2	
2	2004	70.8	70.8	72.2	
3	2005	73.8	73.8	74.1	
4	2006	76.8	76.8	76.1	
5	2007	78.0	78.0	78.0	
6	2008			79.9	2.49%
7	2009			81.9	2.43%
8	2010			83.8	2.37%
9	2011			85.8	2.32%
10	2012			87.7	2.26%
					5 yrs beyond 2007
			X Coefficient(s)	1.942	
SEWER					
11	2003	67.2	67.2	66.1	
12	2004	66.8	66.8	68.1	
13	2005	69.3	69.3	70.0	
14	2006	72.8	72.8	72.0	
15	2007	74.0	74.0	73.9	
16	2008			75.9	2.65%
17	2009			77.9	2.58%
18	2010			79.8	2.52%
19	2011			81.8	2.45%
20	2012			83.7	2.40%
					5 yrs beyond 2005
			X Coefficient(s)	1.958	

Equivalent Residential Connections - Water

Florida Public Service Commission

The Woods

Schedule: F-9

Docket No. 080121-WS

Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Guastella

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	62	66	64.0	2,752	43.000	2,752	64.0	
2	2004	66	63	64.5	3,537	54.837	3,537	64.5	0.78%
3	2005	63	65	64.0	2,848	44.500	2,848	64.0	-0.78%
4	2006	65	69	67.0	3,400	50.746	3,400	67.0	4.69%
5	2007	69	55	62.0	3,355	54.110	3,355	62.0	-7.46%
Average Growth Through 5-Year Period (Col. 8)									-0.79%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

The 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		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2003	58	62	60.0	1,899	31.650	1,899	60.0	
2	2004	62	59	60.5	1,981	32.744	1,981	60.5	0.83%
3	2005	59	61	60.0	1,927	32.117	1,927	60.0	-0.83%
4	2006	61	65	63.0	2,058	32.667	2,058	63.0	5.00%
5	2007	65	51	58.0	2,714	46.793	2,714	58.0	-7.94%
Average Growth Through 5-Year Period (Col. 8)									-0.84%

The 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

The 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	(5) Class/Meter Size	(6) Present Rates	(7) Unlimited Interim Rates	(8) Limited Interim Rates
	WATER		180.0%	28.5%			214.4%	145.3%
1	Residential				SEWER			
2	5/8" X 3/4"	16.40	45.92	21.07	Residential			
3	3/4"	24.62	68.93	31.63	All Meter Sizes	15.74	49.49	38.62
4	1"	41.02	114.85	52.70	3/4"	-	-	-
5	1-1/2"	82.03	229.67	105.39	1"	-	-	-
6	2"	131.24	367.46	168.61	1-1/2"	-	-	-
7	3"	262.47	734.89	337.21	2"	-	-	-
8	4"	410.10	1,148.23	526.89	3"	-	-	-
9	6"	820.25	2,296.61	1,053.83	4"	-	-	-
10	8"	1,312.36	3,674.46	1,686.08	6"	-	-	-
11	10"	-	-	-	8"	-	-	-
12	Gallonage, Block 1	3.09	8.65	3.97	10"	-	-	-
13	Block 2	3.09	8.65	3.97	Gallonage cap (gallons)	6,000	6,000	6,000
14	Block 3	3.09	8.65	3.97	Gallonage charge	4.10	12.89	10.06
15	General Service							
16	5/8" X 3/4"	16.40	45.92	21.07	General Service			
17	3/4"	24.62	68.93	31.63	5/8" X 3/4"	-	-	-
18	1"	41.02	114.85	52.70	3/4"	-	-	-
19	1-1/2"	82.03	229.67	105.39	1"	-	-	-
20	2"	131.24	367.46	168.61	1-1/2"	-	-	-
21	3"	262.47	734.89	337.21	2"	-	-	-
22	4"	410.10	1,148.23	526.89	3"	-	-	-
23	6"	820.25	2,296.61	1,053.83	4"	-	-	-
24	8"	1,312.36	3,674.46	1,686.08	6"	-	-	-
25	10"	-	-	-	8"	-	-	-
26	Gallonage charge	3.09	8.65	3.97	10"	-	-	-
27	Fire Protection				Gallonage charge	-	-	-
28	2"	-	-	-				
29	3"	-	-	-	Flat Rate			
30	4"	-	-	-	Res. Wastewater Only	-	-	-
31	6"	-	-	-	Coml. Wastewater Only	-	-	-
32	8"	-	-	-	Sprinkler Heads	-	-	-
33	10"	-	-	-	Reuse	-	-	-

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

The 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	195,329	(1,616)	0	193,713	A-5
2	Utility Land & Land Rights	0		0	0	A-5
3	Construction Work in Progress	0		0	0	A-1
4	Less: Accumulated Depreciation	(123,134)	(1,325)	0	(124,459)	A-9
5	Less: CIAC	(90,466)	0	0	(90,466)	A-12
6	Accumulated Amortization of CIAC	78,095	0	0	78,095	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	4,809		0	4,809	A-1
11	Total Rate Base	<u>64,634</u>	<u>(2,942)</u>	<u>0</u>	<u>61,692</u>	
SEWER						
12	Utility Plant in Service	127,629	(3,444)	0	124,186	A-6
13	Utility Land & Land Rights	7,500		0	7,500	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(92,999)	(207)	0	(93,206)	A-10
16	Less: CIAC	(64,175)	0	0	(64,175)	A-12
17	Accumulated Amortization of CIAC	61,987	0	0	61,987	A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0	A-2
19	Less: Advances For Construction	0		0	0	A-2
20	Working Capital Allowance	9,899		0	9,899	A-2
21	Total Rate Base	<u>49,841</u>	<u>(3,651)</u>	<u>0</u>	<u>46,190</u>	

Schedule of Adjustments to Rate Base - Interim

Florida Public Service Commission

The 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

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
1	USED & USEFUL ADJUSTMENT TO 2007 TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
2			
3	Utility Plant in Service	<u>(1,616)</u>	<u>(3,444)</u>
4	For Water details see schedules A-5, F-5, and F-7		
5	For Sewer details see schedules A-6, F-6, and F-7		
6			
7	Accumulated Depreciation	<u>(1,325)</u>	<u>(207)</u>
8	For Water details see schedules A-9, F-5, and F-7		
9	For Sewer details see schedules A-10, F-6, and F-7		
10			
11			
12	Total Rate Base	<u><u>(2,942)</u></u>	<u><u>(3,651)</u></u>

Schedule of Net Operating Income - Interim

Florida Public Service Commission

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

Schedule: G-4
 Page: 1 of 1
 Preparer: S 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	Unlimited % Increase	Supporting Schedules
Water									
1 Water Sales Revenues	22,149		0	22,149	41,445	63,593	187.12%	180.0%	E-2w
2 Other Revenues	870		0	870	0	870			E-2w
3 OPERATING REVENUES	<u>23,019</u>	0	0	<u>23,019</u>	<u>41,445</u>	<u>64,463</u>			
4 Operation & Maintenance	43,239		0	43,239	612	43,852			B-5
5 Depreciation, net of CIAC Amort.	6,207	(22)	0	6,186		6,186			B-13
6 Amortization	0		0	0		0			
7 Taxes Other Than Income	2,175	3,894	0	6,070	1,864	7,934			B-15
8 Provision for Income Taxes	(12,956)		0	(12,956)	15,032	2,076			C-1
9 OPERATING EXPENSES	<u>38,666</u>	<u>3,873</u>	0	<u>42,539</u>	<u>17,508</u>	<u>60,047</u>			
10 NET OPERATING INCOME	<u>(15,647)</u>	<u>(3,873)</u>	0	<u>(19,520)</u>	<u>23,937</u>	<u>4,417</u>			
11 RATE BASE	<u>61,692</u>			<u>61,692</u>		<u>61,692</u>			A-1
12 RATE OF RETURN	<u>-25.36%</u>			<u>-31.64%</u>		<u>7.16%</u>			
Sewer									
13 Sewer Sales Revenues	19,545		0	19,545	41,930	61,475	214.53%	214.4%	E-2s
14 Other Revenues	0		0	0	0	0			E-2s
15 OPERATING REVENUES	<u>19,545</u>	0	0	<u>19,545</u>	<u>41,930</u>	<u>61,475</u>			
16 Operation & Maintenance	44,208		0	44,208	619	44,828			B-6
17 Depreciation, net of CIAC Amort.	7,058	(77)	0	6,981		6,981			B-14
18 Amortization	0		0	0		0			
19 Taxes Other Than Income	940	1,854	0	2,794	1,886	4,679			B-15
20 Provision for Income Taxes	(13,614)		0	(13,614)	15,208	1,594			C-1
21 OPERATING EXPENSES	<u>38,592</u>	<u>1,776</u>	0	<u>40,369</u>	<u>17,713</u>	<u>58,082</u>			
22 NET OPERATING INCOME	<u>(19,047)</u>	<u>(1,776)</u>	0	<u>(20,824)</u>	<u>24,217</u>	<u>3,393</u>			
23 RATE BASE	<u>46,190</u>			<u>46,190</u>		<u>46,190</u>			A-2
24 RATE OF RETURN	<u>-41.24%</u>			<u>-45.08%</u>		<u>7.35%</u>			

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

The 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	(22)	(77)
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	3,894	1,854
6	For details see schedule B-15		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS			
7	NET OPERATING REVENUE		
8	Required Revenue Adjustment	41,445	41,930
9			
10	OPERATIONS & MAINTENANCE		
11	Impact of Revenue Increase on Bad Debt Expense	612	619
12			
13	TAXES OTHER THAN INCOME TAX		
14	RAF on Revenue Adjustment @ 4.50%	1,865	1,887
15			
16	INCOME TAX ADJUSTMENT		
17	Rate Year Revenue at Present Rates	23,019	19,545
18	Plus Required Revenue Adjustment	41,445	41,930
19	Rate Year Revenue at Proposed Rates	64,463	61,475
20			
21	Less Operating Expenses Before Income Taxes	(57,971)	(56,487)
22	Less Interest Expense	(1,111)	(855)
23	Taxable Income	5,381	4,133
24	Income Tax at Composite Rate of 38.58%	2,076	1,594
25	Less Income Tax at Present Rates	12,956	13,614
26			
27	Income Tax Adjustment	15,032	15,208

Schedule of Requested Cost of Capital

Florida Public Service Commission

The 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	21,625	35.05%	5.10%	1.79%	1,104	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	35,745	57.94%	9.25%	5.36%	3,305	D-2
5 Customer Deposits	127	0.21%	6.00%	0.01%	8	D-2
6 Accumulated Deferred Income Taxes	4,195	6.80%	0.00%	0.00%	0	D-2
7 Total	<u>61,692</u>	<u>100.00%</u>		<u>7.16%</u>	<u>4,417</u>	
SEWER						
8 Long-Term Debt	16,607	35.95%	5.10%	1.83%	847	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	27,450	59.43%	9.25%	5.50%	2,538	D-2
12 Customer Deposits	120	0.26%	6.00%	0.02%	7	D-2
13 Accumulated Deferred Income Taxes	2,013	4.36%	0.00%	0.00%	0	D-2
14 Total	<u>46,190</u>	<u>100.00%</u>		<u>7.35%</u>	<u>3,393</u>	

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