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

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Aqua Utilities Florida, Inc.

Filed May 2008

The Woods RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

The Woods Docket No. 080121-WS

A-1 Schedule: 1 of 1 Page:

Historical Test Year Ending December 31, 2007

R Griffin/J Guastella Preparer:

Historical 2007 & Pro Forma

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

	(1)	(2) Histor	(3) rical Test Year	(4) 2007	(5) Pro Forma T	(6) est Year	(7)
Line No.	Description	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
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	59,455	2,237	61,692	18,234	79,926	

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.

	(1)	(2) Histo	(3) rical Test Year	(4) 2007	(5) Pro Forma T	(6) est Year	(7)
Line No.	Description	Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules
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	38,821	7,369	46,190	4,059	50,249	

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.

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description			Schedules
<u> </u>	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	4,267	4,043	
	Total 2007 Adjustments	4,201	4,043	
7 8	Dra Farma Adjustments			
9	Pro Forma Adjustments Allocation of Corporate IT	1,177	1,116	
10	Meter replacement cost	14,490	NA 1,110	
11	(Less) Retirement of existing meters	(2,816)	NA NA	
12	(Less) Remonion of existing meters	(2,010)	11/7	
13			_	
14		-		
15			+	
16	Total Pro Forma Adjustments	12,851	1,116	
17	•	:		
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19		-	4-	•
20	Total 2007 Adjustments	-		
21		·- ·		
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts	(2,942)	(3,651)	
24				
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	-		
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	Tatal 0007 Advantage			
34	Total 2007 Adjustments	3,662	2,912	
35	Des Marines Advisations at			
36 37	Pro Forma Adjustments	4	4	
38	New PCs, Network & Telephone Upgrade	4	4	
39	Meter Replacements Retirement of existing meters	(2,816)	NA	
40	6 Month Net Acc Depr (Addns less Retirements)	(2,610)	NA NA	
41	Salvage	248	NA NA	
42				
43			-	
44		-		
45				
46	Total Pro Forma Adjustments	(2,272)	4	
47		(

The Woods Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [X]

Schedule: A-3 Page: 2 of 2

Preparer: R Griffin/J Guastella

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

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description			Schedules
1	CIAC			A-12
2			-	
3	Total 2007 Adjustments			
4				
5	Pro Forma Adjustments			
6			<u> </u>	
7	Total Pro Forma Adjustments	-		
8				
9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10		-	- 4403	
11	PSC Depr Rate Correction	(236)	(10)	
12	Total 2007 Adjustments	(236)	(10)	
13				
14	Pro Forma Adjustments			
15	Total Due Course Advantagement			
16	Total Pro Forma Adjustments	-		
17	ACOUNTY ON AD MOTHER UTO			
18	ACQUISITION ADJUSTMENTS			
19 20	Not Applicable	-	-	
21	ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
22	Not Applicable	_	_	
23	Not Applicable			
24	ADVANCES FOR CONSTRUCTION			A-16
25	Not Applicable	-	_	,,,,
26	(10t) ppinasio			
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

(3)

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

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

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

(2)

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	palances for this system begin with the date tha	t rate base was last esta	blished 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	
Ŭ		720,004	
	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	9,575
16	Adjustments	0	0
17	12/31/99 Balance	129,886	108,157
• • •		123,000	100,107
	2000		
18	Additions	634	1,761
19	Retirements	0	0
20	Adjustments	<u> </u>	0
21	12/31/00 Balance	130,520	109,918
	2001		
22	Additions	4,847	0
23	Retirements	4,047	0
24	Adjustments	0	0
25	12/31/01 Balance	135,367	109,918
		100,001	100,310

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

Explanation: Schedule A-4 continued

Supporting Schedules: A-5, A-6

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	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		0	0
33	12/31/03 Balance	152,879	110,004
	2004		
34	Additions	2,532	8,351
35	Retirements	0	0
36	Adjustments	Ō	Ö
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	O O	0
45	12/31/06 Balance	191,604	124,647
	2007		
46	Additions	18,551	25,227
47	Retirements	(11,218)	(10,551)
	Adjustments	0	(10,001)
49	Allocations	4,981	4,719
50	12/31/07 Balance	203,918	144,043

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 2007 & Pro Forma

Florida Public Service Commission

Schedule: Page:

Preparer:

A-5

1.0

1 of 3

R Griffin/J Guastella

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

	Useful F	Plant in Service.	(2)	(2)		(5)	(0)	(=)
		(1)	(2) Historia	(3) al Test Ye	(4) ar 2007	(5)	(6) ma Adjust	(7)
Line	Acct		Adjusted		ed & Useful	FIOTO		ed & Useful
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
		Trood Troop	Dalarice	70	Dalarico	Aniogni	/6	Antount
1	INTANG	SIBLE 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	SOURC	E OF SUPPLY & PUMPING PLANT			1			
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
		R TREATMENT PLANT			ŀ		•	
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		MISSION & DISTRIBUTION PLANT			i i			
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		AL 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		Office Furniture & Equipment	121	0.00%	0	0	0.00%	0
	340.51	Computer Equipment	3,823	0.00%	0	1,177	0.00%	0
	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0
	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
	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
	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43 44	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44 45	347.5 348.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
40	J40.3	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46	TOT	ΔΙ	105 220	_	1 616	12 054	_	
70	101/		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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No,	No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Average Balance
		BIBLÉ PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	302.1	Franchises	535	535	535	535	535	535	535	535	535	535	535	535	535	535
	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
		E OF SUPPLY & PUMPING PLANT				·	,	,	,	,	,	,070	117,070	, ,,,,,,	111,070	111,000
	303.2	Land & Land Rights	0	0	0	Ð	0	0	0	0	0	O	0	0	0	0
	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
	305,2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	.,001	.,,
	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	ō	ŏ	ō	ŏ	ő
	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	Ō	ŏ	ō	ō	ō
	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	Ó	0	0	ō	ō
	309.2	Supply Mains	125	125	125	125	125	125	125	125	125	125	125	125	125	125
	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	311.2	Pumping Equipment	3,553	3,553	3,553	0	O	0	0	0	0	0	0	0	0	820
	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TREATMENT PLANT														
	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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
	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		MISSION & DISTRIBUTION PLANT	_	_												
	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.4	Structures & Improvements		0	0	0	0	_0	0	0	0	0	0	0	0	0
	311.4 330.4	Pumping Equipment	4,851	4,851	4,851	4,851	4,851	4,651	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851
		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
	331.4 333.4	Transm. & Distribution Mains Services	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
	334.4	Meters & Meter Installations	626	626	626	626	626	626	626	626	626	626	626	626	626	626
	335.4	Hydrants	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
	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	ō	0	0	0	0	0
		AL PLANT	Ų	U	0	0	0	0	0	0	0	0	0	0	0	0
	303.5	Land & Land Rights		•			_	_	_							
	304.5	Structures & Improvements	Ň	0	0	0	ō	0	0	0	0	0	0	0	0	0
	340.5	Office Furniture & Equipment	404	•	•	0	0	0	0	0	0	0	0	0	0	0
	340.51	Computer Equipment	121	121 0	121 0	121 0	121	121	121	121	121	121	121	121	121	121
	341.5	Transportation Equipment	0	0	0	•	0	0	0	0	0	0	0	0	0	0
	342.5	Stores Equipment	U	0	0	0	0	0	0	0	0	0	0	0	0	0
	343.5	Tools, Shop & Garage Equipment	15,289	15.289	15,289	15,289	0	0	0	0	0	0	0	0	0	0
	344.5	Laboratory Equipment	15,289	15,269 0	15,∠89 0	15,289	15,289	15,289 0	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289
	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	346.5	Communication Equipment	0	0	0	0	0	0	•	0	0	0	0	0	0	0
	347.5	Miscellaneous Equipment	0	0	0	0	O O	0	0 0	0	0	0	0	0	0	o
	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0 0	0 0	0	0 0	0	0
46	TOTA	AL	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												
41		SUDJUICE LAINU & LAINU RUGNES	U	U	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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	No.	Account Name	12/2006	Jan	Feb	Mar	Apr	Мау	Jun	Jut	Aug	Sep	Oct	Nov	12/2007	Average Balance
1	INTANO	SIBLE 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
	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
_		E OF SUPPLY & PUMPING PLANT														
	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-	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
	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	306.2	Lake, River & Other Intakes	0	Ō	0	0	0	0	0	0	0	0	0	0	0	0
	307.2	Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	308.2	Infiltration Galleries & Tunnels	0	0	0	0		0	0	0	0	0	0	0	0	0
	309.2 310.2	Supply Mains Power Generation Equipment	125	125	125 0	125	125	125	125	125	125	125	125	125	125	125
	311.2	Purnping Equipment	0 3,553	0 3.553	•	0	0	0	0	0	0	0	0	0	0	0
	339.2	Other Plant & Misc. Equipment	3,553	3,553	3,553 0	0	0	0	0	0	0 0	0 0	0	0	0	820 0
		TREATMENT PLANT	U	U	U	U	U	U	U	U	u	U	U	U	U	U
	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	O	0	0
	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
	311.3	Pumping Equipment	14,550	0,000	10,000	0,000	10,000	0,000	0 .000	20,007	25,057	20,007	23,037	25,657	23,037	20,413
	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
	339.3	Other Plant & Misc. Equipment	0,.51	0,101	10,101	0	0,151	0.000	0,000	0,000	0,000	10,000 N	0,000	10,000 N	10,030 D	10, 40 1
		MISSION & DISTRIBUTION PLANT	•	•	•	·	-	·	v	•	Ū	Ū	•	v	·	Ū
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	Ō	Ō	0	ō	ó	Õ	ō	ō	ő	å
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
	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
	333.4	Services	626	626	626	626	626	626	626	626	626	626	626	626	626	626
	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
	335.4	Hydranta	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		AL PLANT					_		_	_	_	_	_	_	_	_
	303.5 304.5	Land & Land Rights Structures & Improvements	0	0 438	0 43 8	0 438	0	0	0	0	0	0	0	0	0	0
	340.5	Office Furniture & Equipment	430 121	121	438 121	436 121	438 121	449 121	449	449	449	449	449	449	449	444
	340.51	Computer Equipment	3,020	3,159	3,442	3,482	3,583	3,661	121 3,783	121 3,865	121 4.115	121 4,271	121 4,308	121 4,479	121 4,533	121 3,823
	341.5	Transportation Equipment	5,020	3,100	0,112	0	9,363	3,001	3,763	3,663 D	4,113	4,271	4,308	4,479	4,033	3,623
	342.5	Stores Equipment	ŏ	ŏ	ŏ	ő	ŏ	ŏ	Ö	ñ	ŏ	ő	ŏ	0	Ö	0
	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
	344.5	Laboratory Equipment	0	0	10,200	0	0	15,265	0	15,265	19,203	0	13,209	15,269	10,209	.u,zus
42	345.5	Power Operated Equipment	ŏ	Ŏ	ō	ō	ō	ō	Õ	ō	ō	Õ	ŏ	ñ	ň	ň
	346.5	Communication Equipment	ō	Ö	ŏ	ō	ō	ō	ŏ	ŏ	ő	ō	ŏ	Õ	ŏ	õ
	347.5	Miscellaneous Equipment	0	0	0	0	0	Ó	0	0	0	0	Ō	Ō	Ō	ō
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	Ō	0
46	TOT	AL	195,054	193,905	194,188	190,675	190,776	191,303	191,426	197,264	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	n	0	0	0	
4,		COLORI LERIO O, LERIO POPILIS	U	U	U	U	U	U	v	J	U	U	U	U	U	U

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 2007 & Pro Forma

Florida Public Service Commission

Schedule:

A-6

Page:

1 of 3 Preparer: R Griffin/J Guastella

		Provide the Average Sewer Plant in Ser (1)	(2)	(3) al Test Ye	(4)	(5)	(6) ma Adjust	(7)
ine	Acct		Adjusted		ed & Useful			ed & Useful
۱o.	No.	Account Name	Balance	%	Balance	Amount '	%	Amount
1	INTANC	BIBLE PLANT						
	351.1	Organization	0	0.00%	0	0	0.00%	0
	352.1	Franchises	427	0.00%	0 \	0	0.00%	0
	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
		CTION PLANT	_		_			
	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0
	355.2 360.2	Power Generation Equipment Collection Sewers - Force	0	0.00%	0	0	0.00%	0
	361.2	Collection Sewers - Force Collection Sewers - Gravity	2,897 9,273	0.00%	2 444	0	0.00%	0
	362.2	Special Collecting Structures	9,273	37.14% 0.00%	3,444	0	37.14% 0.00%	0
	363.2	Services to Customers	ű	0.00%	ől	Ö	0.00%	0
	364.2	Flow Measuring Devices	ő	0.00%	ŏl	Ö	0.00%	0
	365.2	Flow Measuring Installations	1,061	0.00%	ŏl	ő	0.00%	o
	389.2	Other Plant & Misc. Equipment	0	0.00%	ől	0	0.00%	0
		M PUMPING PLANT		•	- 1	•		
	353.3	Land & Land Rights	0	0.00%	o i	0	0.00%	0
	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	Ō
	355.3	Power Generation Equipment	0	0.00%	٥	0	0.00%	0
	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0
	371.3	Pumping Equipment	5,490	0.00%	0	Đ	0.00%	0
	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
		MENT AND DISPOSAL PLANT	 ·	.				
	353.4	Land & Land Rights	7,500	0.00%	0	0	0.00%	0
	354.4	Structures & Improvements	7,273	0.00%	0	0	0.00%	0
	355.4 380.4	Power Generation Equipment Treatment & Disposal Equipment	0 5 634	0.00%	0	0	0.00%	0
	381.4	Plant Sewers	5,624 837	0.00% 0.00%	0	0 0	0.00%	0
	382.4	Outfall Sewer Lines	0	0.00%	ő	0	0.00% 0.00%	0
	389.4	Other Plant & Misc. Equipment	86,358	0.00%	ől	0	0.00%	0
		MED WATER TREATMENT PLANT	00,000	0.0070	"	•	0.0070	Ü
	353.5	Land & Land Rights	0	0.00%	ol	0	0.00%	0
3	354.5	Structures & Improvements	0	0.00%	ol	Ō	0.00%	Ö
	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0
	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0
	380.5	Treatment & Disposal Equipment	224	0.00%	0	0	0.00%	0
	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
		MED WATER DISTRIBUTION PLANT	_		_			
	352.6	Franchises	0	0.00%	0	0	0.00%	0
	353.6 354.6	Land & Land Rights	0	0.00%	0)	0	0.00%	0
	აა4.ნ 355:6	Structures & Improvements Power Generation Equipment	0	0.00% 0.00%	0	0	0.00%	0
	366.6	Reuse Services	0	0.00%	0	0	0.00% 0.00%	0
	367.6	Reuse Meters & Meter Installations	0	0.00%	ő	0	0.00%	0
	371.6	Pumping Equipment	ŏ	0.00%	ŏl	ŏ	0.00%	0
	375.6	Reuse Transmission & Distr. Sys.	ō	0.00%	ŏ	Ö	0.00%	ő
	389.6	Other Plant & Misc. Equipment	ŏ	0.00%	ŏĺ	ő	0.00%	ō
(GENERA	AL PLANT		• •	1	-		
	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
	354.7	Structures & Improvements	421	0.00%	0	0	0.00%	0
	390.7	Office Furniture & Equipment	100	0.00%	0	0	0.00%	0
	390.71	Computer Equipment	3,622	0.00%	0	1,116	0.00%	0
	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0
	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0
	393.7 304 7	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
	394.7 395.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0
	396.7	Power Operated Equipment Communication Equipment	0	0.00%	0	0	0.00%	0
	397.7	Miscellaneous Equipment	0	0.00% 0.00%	0	0	0.00% 0.00%	0
	398.7	Other Tangible Plant	4,024	0.00%	ő	0	0.00%	0
•		verigiere i italit	7,024	U.UU70	٠Į	U	U.UU70	υ
	TOTA	L	135,129	-	3,444	1,116	_	0
			,	•	7,577	7,110	_	····

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

R Griffin/J Guastella Preparer:

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 A		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1 INT	lo. Account Name ANGIBLE PLANT	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Average Balance
2 351 3 352			0	0	Û	0	0	0	0	0	0	0	0	0	
4 389		427 0	427 0	427	427	427	427	427	427	427	427	427	427	427	0 427
	LECTION PLANT	Ū	U	0	0	0	. 0	0	0	0	0	0	0	0	Ö
6 353		0	0	0	0	0	0	0	0	n	•	_	_		
7 354. 8 355.		0	O	0	ō	ŏ	ŏ	Ď	0	u 0	0	0	0	0	0
9 360		0 2,897	0 2.897	0	0	0	0	ō	ō	ŏ	ŏ	ů	0	0	0
10 361.	2 Collection Sewers - Gravity	7,875	2,897 6,416	2,897 6,416	2,897 6,416	2,897 6,416	2,697	2,897	2,897	2,897	2,897	2,897	2,897	2,897	2,897
11 362.		0	0,,,,	0,4.5	0,470	0.410	6,416 0	6,416 0	12,362 0	12,362 0	12,362	12,362	12,362	12,362	9,273
12 363. 13 364.		0	0	0	0	ŏ	ŏ	ŏ	ŏ	0	0	0	0	0	0
14 365.		0 1,061	0 1,061	0 1,061	. 0	0	٥	C	Ō	ō	ō	ŏ	ů	0	0
15 389.	2 Other Plant & Misc. Equipment	1,00,1	1,001	1,001	1,061 G	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061
	TEM PUMPING PLANT	-	•	Ū	U	U	0	0	0	0	0	0	0	0	0
17 353. 18 354.		0	a	0	0	0	0	a	n	0	n	Ċ	0	n	_
19 355.		0	0	0	C	٥	0	ō	ō	ŏ	ő	ů	0	0	0
20 370.		0	0	0	0	0	0	o o	0	0	å	Ö	ŏ	ő	ő
21 371,	3 Pumping Equipment	5,490	5.490	5,490	5,490	0 5.490	0 5,490	0	0	0	0	0	o	ō	ŏ
22 389.		0	0	0	0,400	0,450	5,490 0	5,490 0	5,490 0	5,490 0	5,490 0	5,490	5,490	5,490	5,490
23 TRE. 24 353.4	ATMENT AND DISPOSAL PLANT Land & Land Rights					-	Ū	·	•	v	U	0	0	0	0
25 354.4		7,500 0	7,500 0	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7.500	7,500	7.500	7.500
26 355.4		ŏ	0	0	0	0	0	0	15,758	15,758	15,758	15,758	15,758	15,758	7,273
27 380.4	Treatment & Disposal Equipment	3,455	3.455	3.455	3,455	3,455	0 6,979	0	0	0	0	٥	0	Ó	0
28 381.4		837	837	837	837	837	837	6,979 837	6,979 837	6,979 837	6,979 837	6,979	6,979	6,979	5,624
29 382.4 30 389.4		0	0	0	0	0	Ö	ő	03,	031	0.31	837 0	837 0	837	837
	LAMED WATER TREATMENT PLANT	90,757	90,757	90,757	90,757	90,757	89,438	89,438	81,665	81,665	81,665	81,665	81,665	0 81,665	0 86,358
32 353.5	Land & Land Rights	0	0	0	0	•		_					- 1,000	07,000	00,000
33 354,5		č	ŏ	ŏ	0	0	0	0	0	0	0	0	0	0	0
34 355.6		0	0	Ō	ŏ	ŏ	ő	ŏ	0	0	0	٥	0	ō	0
35 371.5 36 374.5		0	0	0	0	0	ŏ	ŏ	ő	ő	Ů	0	۵ 0	0	0
37 380.5		0 224	0	0	0	0	O	0	Ó	Ŏ	ő	ő	ň	n	0
38 381.5		224	224 0	224	224 0	224 0	224	224	224	224	224	224	224	224	224
39 389.5		ŏ	ŏ	ů	0	Û	0	0	0	0	0	0	0	0	0
40 RECL 41 352.6	AIMED WATER DISTRIBUTION PLANT				•	ŭ	J	u	u	0	C	0	0	0	0
+1 352.6 12 353.6		0	0	0	0	o	0	0	0	o	0	Ó	٥	٥	n
354.6		0	0	0 0	0	0	o o	o	0	C	Ö	ō	ă	ŏ	ő
4 355.6	Power Generation Equipment	ŏ	ŏ	0	0	0	0	Ů	0	0	0	0	0	Ō	ō
5 366.6		0	ō	ō	ö	ŏ	Ö	0	0	0 0	0	0	0	0	0
16 367.6 17 371.6		0	O.	0	0	0	ō	ő	ŏ	0	û	0	0	0	0
8 375.8		0	0	0	0	0	0	O	0	Ô	ŏ	ŏ	ő	ň	ů Č
9 389.6		ő	0	0	0	0	0 0	0	0	0	0	0	o	ŏ	ŏ
	RAL PLANT		•	v	ŭ	U	U	0	٥	0	0	0	. 0	0	0
1 353.7 2 354.7	Land & Land Rights	0	0	0	0	0	0	0	o	0	٥	0	0	•	
3 390.7	Structures & Improvements Office Furniture & Equipment	0	0	0	0	0	o	ō	ō	Ö	ő	0	0	0	0
4 390.7		100 0	100 0	100 0	100	100	100	100	100	100	100	100	100	100	100
5 391.7	Transportation Equipment	o o	û	0	0 0	0	0	0	0	0	0	0	0	0	0
6 392.7	Stores Equipment	ō	ō	ő	ō	ů	0	0	0	0	0	Q	0	O	0
7 393.7 8 394.7	Tools, Shop & Garage Equipment	o	Ó	ō	ō	ő	Ö	0	O O	0	0	0 0	0	0	0
9 395,7	Leboratory Equipment Power Operated Equipment	0	0	٥	0	0	Ö	ŏ	Ô	Ö	0	0	0	0	0
0 398.7	Communication Equipment	0	0	0	0	0	0	0	0	ō	ō	ŏ	Ö	o o	0
1 397.7	Miscellaneous Equipment	Ö	0	0	0	0	0	0	0	0	0	0	ō	ō	ā
2 398.7	Other Tangible Plant	4,024	4,024	4,024	4,024	4,024	0 4.024	0 4,024	0 4,024	0 4.024	1 024	0	0	0	Ō
з то	TAL	124,647	455.466							4,024	4,024	4,024	4,024	4,024	4,024
4	_		123,188	123,188	123,188	123,188	125,393	125,393	139,323	139,323	139,323	139,323	139,323	139,323	131,007
•	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
											.,	.,,,,,,	,,000	1,500	7,500

Schedule of Sewer Plant in Service By Primary Account Test Year Average balance

The Woods

Docket No. 080121-WS Historical Tast Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-6

Page: 3 of 3

Preparer: R Griffin/J Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Une Acct No. No.	Account Name	Prior Year 12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Average Balance
	SIBLE PLANT	1212000	0011			197		2011	Jul	Aug	Обр	Ou	1107	12/2007	Dalaijo
2 351.1	Organization	0	0	0	0	C	0	C	0	C	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	o	0	0	0	0	0	0	0
5 COLLE 8 353.2	CTION PLANT Land & Land Rights	o	0	0	0	n	o	G	0	•	•	•	_		o
7 354.2	Structures & Improvements	0	ů	0	0	0	0	n	0	0	0	0	0	0	0
8 355.2	Power Generation Equipment	ű	0	ŏ	0	0	n	ů	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
10 381.2	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	Ó	. 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
14 365.2 15 389.2	Flow Measuring Installations Other Plant & Misc. Equipment	1,061 0	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
	M PUMPING PLANT	U	0	0	0	0	0	0	0	0	0	0	0	0	0
17 353.3	Land & Land Rights	٥	0	C C	0	0	0	0	C	0	0	٥	C	n	D
18 354.3	Structures & Improvements	ŏ	ů	ő	ő	ő	ő	ő	Ď	ŏ	ő	o	0	ถ	n
19 355.3	Power Generation Equipment	ă	ō	ŏ	ŏ	ŏ	ŏ	ő	Õ	ŏ	ŏ	ŏ	ō	ő	ő
20 370.3	Receiving Wells	0	0	ō	ō	0	ő	ō	ō	ō	ō	ō	ā	ō	ō
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	O	0	0	0	0	0	0	0	o	0	a	C	0	0
	MENT 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 26 355.4	Structures & Improvements Power Generation Equipment	Ó 0	0	0	0	0	0	0	15,758 0	15,758 û	15,758 0	15,758	15,758	15,758	7,273
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	0 6.979	0 6,979	0 6,979	0 5.624
28 381.4	Plant Sewers	837	837	837	837	837	837	837	837	637	837	837	837	837	837
29 382.4	Outfall Sewer Lines	0	0	0	0	0	0	0.00	0	0	ů,	007	037	0	0.51
30 369.4	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
	MED WATER TREATMENT PLANT							•	•	•	•	. ,	- ,		
32 353.5	Land & Land Rights	0	0	G	٥	0	٥	0	0	0	٥	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	Ō	0	Q.	o	0	0	0	O	0	0	O	0	0	0
35 371.5 36 374.5	Pumping Equipment	0	0	0	0	o	0	0	0	0	o	ō	O	0	0
37 380.5	Reuse Distribution Reservoirs Treatment & Disposal Equipment	0 224	0 224	0 224	0 224	0 224	0 224	0 224	0 224	0 224	0 224	0 224	0	0	0 224
38 381.5	Plant Sewers	227	0	0	0	0	0	0	0	0	0	224	224 0	224 0	224
39 389.5	Other Plant & Misc. Equipment	ŏ	Ď	ŏ	ŏ	ŏ	ŏ	ŏ	Ď	ő	Ô	ñ	ñ	o o	0
	MED WATER DISTRIBUTION PLANT	-	_	=	•	-	_	•	•	•	•	ŭ	J	•	Ū
41 352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	٥
42 353.6	Land & Land Rights	0	0	0	0	0	٥	0	0	Û	C	0	0	0	0
43 354.6	Structures & Improvements	0	0	0	0	۵	0	0	0	O	0	0	0	0	C
44 355.6	Power Generation Equipment	0	0	0	0	ō	0	0	0	0	o.	0	٥	0	C
45 366.6 46 367.6	Reuse Services Reuse Meters & Meter Installations	Ü	0	0	0	0	0	0	0	0	0	0	0	0	0
40 307.0	Pumping Equipment	U	0	0	0	0	0	0	0	0 0	0	0	0	0	0
48 375.6	Reuse Transmission & Distr. Sys.	Ô	ő	ŏ	ŏ	ő	ő	ů	ő	0	ŏ	0	0	0	0
49 389.6	Other Plant & Misc. Equipment	ŏ	ŏ	ŏ	ő	ő	ŏ	ů	ő	ő	ő	ő	ň	0	0
	AL PLANT	-	•	-	-	_		•	•	· ·	•	ŭ	·	·	·
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	3,661	3,899	4,046	4,082	4,243	4,294	3,622
55 391.7 56 392.7	Transportation Equipment Stores Equipment	0	Q 6	0	0	0	0	0	0	0	0	0	0	0	0
56 392.7 57 393.7	Tools, Shop & Garage Equipment	n	r.	0	0	0	Û	0	O O	0	0	0	0	ō	0
58 394.7	Laboratory Equipment	Ď	ŏ	ő	ŏ	Ö	ŏ	ů	0	ŏ	ó	ů	n	0	0
59 395.7	Power Operated Equipment	ő	Ō	ŏ	ŏ	ŏ	ő	Ŏ	ů	ő	Ö	ő	0	Ö	0
60 396.7	Communication Equipment	ŏ	ŏ	ŏ	ŏ	ō	ŏ	ō	ă	ŏ	ŏ	ŏ	ő	ŏ	Ö
61 397.7	Miscellaneous Equipment	Ō	ō	ō	Ō	Ó	Ō	ō	ō	ō	ŏ	ŏ	ő	ŏ	ō
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 TOT.	AL.	127,915	126,596	126,864	126,903	126,996	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
~	PROTOGUE PORM OF PORM LANGUE	1,500	1,500	7,000	1,500	1,000	1,500	1,000	1,000	7,500	1,000	7,000	7,000	7,500	7,000

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: Page:

Preparer:

A-7

1 of 1

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.

	(1)	(2) Historical Test Year	(3) Pro Forma	(4) Test Year	(5)
Line	Description	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
140.	Water	Datance	Aujustinients	Dalance	Scriedules
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	2,942	0	2,942	
	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	3,651	0	3,651	

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.

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The t	palances for this system begin with the date that	rate base was last esta	ablished by PSC
1	12/31/95 Balance		•
	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance		
0			
	1997		
6	Additions		
7	Retirements		
8	Adjustments		_
9	12/31/97 Balance	72,383	
	1998		
10	Additions	4,886	
11	Retirements	4,000	
12		0	
13	12/31/98 Balance	77,269	68,244
		11,200	00,244
4.4	1999		
14	Additions	5,013	2,884
	Retirements	0	0
	Adjustments		0
17	12/31/99 Balance	82,282	71,128
	2000		
18	Additions	5,153	3,024
19	Retirements	0	0
20		0	0
21	12/31/00 Balance	87,435	74,152
	2001		•
22	Additions	5,249	2.046
23	Retirements	5,249 0	3,046
24	Adjustments	0	0
25	12/31/01 Balance	92,684	77,198
		32,004	(1,180

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

	(1)	(2)	(3)
Line		Water	Sewer
No.		Year End	Year End
140.	Description	Balance	Balance
	2002		
26	Additions	7,061	6,800
27	Retirements	0	0,000
28	Adjustments	1	ő
29	12/31/02 Balance	99,744	83,998
	2003		
30	Additions	7,470	0.000
31	Retirements	(290)	6,639
32	Adjustments	0	(1.007)
33	12/31/03 Balance	106,924	<u>(1,097)</u> 89,540
	2004	100,024	09,540
34	Additions		
35	Retirements	7,636	3,042
36		(290)	0
37	12/31/04 Balance	1	0
3,		114,559	92,582
	2005		
38	Additions	8,413	1,141
39	Retirements	0	(1)
40	Adjustments	2	O O
41	12/31/05 Balance	122,974	93,722
	2006		
42	Additions	6,790	4 000
43	Retirements	(2,654)	1,298
44	Adjustments	(2,654)	0
45	12/31/06 Balance	127,109	95,021
	2007	127,100	93,021
46	2007 Additions		
47	Retirements	3,477	1,842
48	Adjustments	(11,218)	(10,551)
49	Allocations	6,183	4,599
50	12/31/07 Balance	917	869
		126,468	91,779
	•		

Supporting Schedules: A-9, A-10

Schedule of Water Accumulated Depreciation By Primary Account

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:

e-A

Page:

1 of 3

Preparer:

R Griffin/J Guastella

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

		ed and Userul amounts. (1)	(2) Historic	(3) al Test Ye	(4) ear 2007	(5) Pro For	(6) ma Adjust	(7) ments
Line	Acct		Adjusted	Non-Us	ed & Useful			ed & Useful
No.	No.	Account Name	Balance	%	Balance	Amount	%	Amount
4	181774810	NO F OLANIT						-
1		SIBLE PLANT	•	0.000/		_	0.000/	•
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 5	339.1	Other Plant & Misc. Equipment	121,209	0.00%	0	0	0.00%	0
	303.2	E OF SUPPLY & PUMPING PLANT	0	0.000/	ام		0.000/	•
6 7	304.2	Land & Land Rights Structures & Improvements	0 (4.224)	0.00% 0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	(1,334) 0	0.00%	0	0	0.00% 0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0		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%	- 1	_	0.00%	0
13	310.2	Power Generation Equipment	0		0	0	0.00%	0
14	311.2	Pumping Equipment	-	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	(1,040)	0.00%	0	0	0.00%	0
16		TREATMENT PLANT	0	0.00%	0	0	0.00%	0
17	303.3		0	0.000/			0.000/	•
18	304.3	Land & Land Rights Structures & Improvements	0	0.00%	0	0	0.00%	0
19	311.3		473	0.00%	0	0	0.00%	0
20	320.3	Pumping Equipment	0	0.00%	0	0	0.00%	0
21	339.3	Water Treatment Equipment	1,562	0.00%	0	0	0.00%	0
22		Other Plant & Misc. Equipment WISSION & DISTRIBUTION PLANT	0	0.00%	0	0	0.00%	0
23	303.4	Land & Land Rights	•	0.009/	أه	^	0.000/	0
24	304.4		0	0.00% 0.00%	0	0	0.00%	0
25 25	311.4	Structures & Improvements Pumping Equipment	0 121	0.00%	0	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes			ől	-	0.00%	0
27	331.4	Transm. & Distribution Mains	843 (2,432)	0.00%	- 1	0	0.00%	0
28	333.4	Services	(2,432) 54	54.50% 0.00%	(1,325)	0 0	54.50% 0.00%	0
29	334.4	Meters & Meter Installations	726	0.00%	0	_	0.00%	0
30	335.4	Hydrants	0	0.00%	0	(2,276)	0.00%	0
31	336.4	Backflow Prevention	0	0.00%	ő	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
33		AL PLANT	U	0.00%	١٧	U	0.00%	U
34	303.5	Land & Land Rights	0	0.00%	اه	0	0.00%	0
35	304.5	Structures & Improvements	46	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	46 87	0.00%	ől	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%	ő	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	2,150	0.00%	ő	0	0.00%	0
41	344.5	Laboratory Equipment	2,130	0.00%	ő	0	0.00%	0
42	345.5	Power Operated Equipment	ő	0.00%	ŏl	Ö	0.00%	0
43	346.5	Communication Equipment	Ö	0.00%	ŏ	0	0.00%	0
44	347.5	Miscellaneous Equipment	Ö	0.00%	ŏ	Ö	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	o l	ő	0.00%	ő
46	TOTA	AL.	123,134	•	(1,325)	(2,272)	-	0
				:		<u>,=,=,=,</u>	=	

Schedule of Water 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-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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	No.	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Average Balance
1	INTAN	SIBLE PLANT												_		
	301.1	Organization	0	0	0	0	0	0	Q	o.	٥	0	Ď.	ō	n	ā
	302.1	Franchises	120	121	122	123	124	126	127	128	129	130	131	132	133	127
	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
		CE OF SUPPLY & PUMPING PLANT					,	,	,0.0	111,010	171,070	117,070	117,070	117,070	117,676	117,830
	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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)
	305.2	Collect, & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	(1,000)	(1,000,	(1,000)
	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	Ö	Ď	ō	ō	ŏ	ō
	307.2	Wells & Springs	0	0	0	0	0	0	0	0	ō	ō	ă	ŏ	ŏ	ű
	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	ō	Ō	0	ň	ň	ő
	309.2	Supply Mains	17	17	17	18	18	18	19	19	19	20	20	20	20	19
	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	-0	0
	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)
	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(7,000)
		R TREATMENT PLANT												-	-	-
	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.3	Structures & Improvements	619	673	727	781	834	888	942	32	103	174	245	316	387	517
	311.3	Pumping Equipment	0	0	0	0	O	0	0	0	0	0	0	0	0	0
	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
	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	٥	Ó	΄ 0	. 0	0
		MISSION & DISTRIBUTION PLANT														•
	303.4	Land & Land Rights	0	Ō	0	0	0	0	0	0	0	0	0	0	0	0
	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	ō
	311.4	Pumping Equipment	0	20	40	61	81	101	121	141	162	182	202	222	243	121
	330.4	Distr. Reservoirs & Standpipes	752	768	784	800	816	832	848	864	880	896	912	928	959	849
	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)
	333.4	Services	46	48	49	51	52	54	55	57	58	60	61	63	64	55
	334.4	Meters & Meter Installations	916	648	662	675	689	703	717	731	744	758	772	786	800	738
	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	Ō	0	0	, , ,
	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	ō	0	ñ
	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	Ô	ő	ñ
		AL PLANT													•	-
	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.5	Structures & Improvements	0	0	O	0	0	0	0	0	0	0	G	Ö	0	Ď
	340.5	Office Furniture & Equipment	83	84	84	85	86	86	87	88	88	89	90	90	91	87
	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	Ô	, ,
38 3		Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	Õ	0	ŏ
39 3		Stores Equipment	0	0	0	0	0	0	0	0	Ō	0	Ó	ō	ŏ	ŏ
	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 3		Laboratory Equipment	0	0	0	0	0	0	0	. 0	0	0	0	-,0	-,0-0	2,130
42 3		Power Operated Equipment	0	0	0	0	0	0	0	0	ō	Ō	0	ō	ñ	ň
43 3		Communication Equipment	0	0	0	0	0	0	0	Ō	ŏ	ō	õ	0	o o	0
	47.5	Miscellaneous Equipment	Đ	D	0	0	0	0	0	0	ŏ	ŏ	õ	ñ	ŏ	0
45 3	148.5	Other Tangible Plant	0	0	0	0	0	0	0	0	ō	ō	ŏ	ő	ő	ŏ
46	TOTA	AL.	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
									. 10,007	, 17,070	. 10, 175	10,400	110,/03	119,00/	118,36/	119,4/2

Schedule of Water 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-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.

Mary Marie Mary	Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
2 301.1 Organization 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	No. No.	Account Name	Dec-2006	Jan	<u>Feb</u>	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
3 302.1 Femorhades 3 304.1 Femorhades 3 304.1 Charlot Parist Miss. Equipment 1 18.67 118.424 118,969 119.515 120.061 120.607 121.162 121.896 122,244 122.790 123.335 123.881 124,427 12 5 SOURCE OF SUPPLY & PUMPING PLANT 5 SOURC	1 INTANG	SIBLE PLANT												'		
3 302.4 Franchisses 120 121 122 123 124 128 127 128 129 130 131 132 133 138 139.1 134.427 12 128 139.1 14.677 118.677 118.677 118.672 118.689 119.515 120.661 120.607 121.152 121.688 122.244 122.780 123.355 123.881 124.427 12 12 12 12 12 12 12 12 12 12 12 12 12	2 301.1	Organization	n	0	0	•	۸	^		^	•		^			0
4 338.1 Other Plant & Minc. Equipment 118,817 118,424 118,969 119,515 120,061 120,067 121,152 121,698 122,244 122,790 123,335 123,881 124,427 12 121,698 122,744 122,790 123,335 123,881 124,427 12 121,698 122,744 122,790 123,335 123,881 124,427 12 121,698 122,744 122,790 123,335 123,881 124,427 12 121,698 122,744 122,790 123,335 123,881 124,427 12 121,698 122,744 122,790 123,335 123,881 124,427 12 121,698 122,744 122,790 123,335 123,881 124,427 12 121,698 122,744 122,790 123,335 123,881 124,427 12 121,698 122,744 122,790 123,335 123,881 124,427 12 121,698 122,744 122,790 123,335 123,881 124,427 12 121,698 122,744 122,790 123,335 123,881 124,427 12 121,698 122,744 122,790 123,335 123,881 124,427 12 121,698 122,744 122,790 123,335 123,881 124,427 12 121,698 122,744 122,790 123,335 123,881 124,427 12 121,698 122,744 122,790 123,335 123,881 124,427 12 121,698 122,444 122,790 123,335 123,881 124,427 12 121,698 122,444 122,790 123,335 123,881 124,427 12 121,698 122,444 122,790 123,335 123,881 124,427 12 121,698 122,444 122,790 123,335 123,881 124,427 12 121,698 122,444 122,790 123,335 123,881 124,427 12 121,698 122,444 122,790 123,335 123,881 124,427 12 121,698 122,444 122,790 123,335 123,881 124,427 12 121,698 122,444 122,790 123,335 123,881 124,427 12 121,698 122,427 12 121,698 122,444 122,790 123,335 123,881 124,427 12 121,698 122,444 122,790 123,335 123,881 124,427 12 121,698 122,444 122,790 123,335 123,881 124,427 12 121,698 122,444 122,790 123,335 123,881 124,427 12 121,698 122,444 122,790 123,335 123,881 124,427 12 124,698 122,498 124,444 122,498 124,444 124,498 1	3 302.1												_	•	-	_
5 SOURCE OF SUPPLY & PUMPING PLANT 303.2 Land Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4 339.1															127
6 903.2 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			110,011	110,424	110,503	115,513	120,001	120,007	121,132	121,096	122,244	122,790	123,335	123,881	124,427	121,209
7 304.2 Structures & Improvemente 88 (1,538) (1,538) (1,538) (1,538) (1,539) (1,527) (1,524) (1,521) (1,515) (1,515) (1,515) (1,515) (1,508) (٨	۸	٨	0	•	•	•	•				_	_	_
8 306.2 Collect. & Impround Reservoire														-	_	0
9 3052 Lales, River & Other Intakes 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			001												,	(1,334)
10 307.2 Wells & Springs			ň	•	•	-	•	•	-	_	-	_	_		-	0
11 3042 Infirestant Gallerios & Tunnels 0 0 0 0 0 0 0 0 0			Ň	•	-	•	•	•	_	-	•	~	0	0	·	0
12 309.2 Supph Mains			٧.	•	_		•	•	_	_	_	•	O	0	•	0
13 310.2 Power Cannerstion Equipment 1,667 1,682 1,696 (1,857)			47	_	-		•	J	_	_	-	_	0	0	•	0
14 311.2 Pumping Equipment					• • •											19
16 389.2 Other Plant A Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			_	_	-		-					-				0
16 WATER TREATMENT PLANT												,		(1,857)	(1,857)	(1,040)
17 903.3 Land Rights	18 WATED	TOPATHELIT OF ANY	U	U	U	0	0	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements 619 686 713 760 808 855 902 (17) 45 107 169 232 294 311.3 Pumping Equipment				_			_	_								
19 311.3 Pumping Equipment 1,189 1,250 1,311 1,373 1,434 1,497 1,550 1,523 1,686 1,750 1,813 1,876 1,339 1,239 3,30 3,30 3,30 3,30 3,30 3,30 3,30 3,			-			•								0	0	0
20 320.3 Walter Treatment Equipment 1,189 1,250 1,311 1,373 1,434 1,497 1,500 1,623 1,686 1,750 1,813 1,876 1,939 1 1,393 1 1,393 1,															294	473
21 339.3 Other Plant & Misc. Equipment 22 7 TRANSMISSION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights 30 3.4 Land & Land Rights 30 3.4 Land & Land Rights 30 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•			-	-	-	-		•		-	0	0	0
22 TRANSMISION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights			•								.,			1,876	1,939	1,562
23 303.4 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			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 0 0 0 0 0				_												
25 311.4 Pumping Equipment 0 20 40 61 81 101 121 141 162 182 202 222 243 126 330.4 Distr. Reservoirs & Standpipes 752 767 782 797 812 827 842 857 872 887 903 918 947 7331.4 Transm. & Distribution Mains 530 (2,709) (2,093) (2,093) (2,093) (2,092) (2,881) (2,876) (2,676) (2,676) (2,655) (2,655) (2,654) (2,648)			0	-	*	•	-	-	0	0	0	0	0	0	0	0
26 330.4 Distr. Reservoirs & Standpipes 752 757 782 797 812 827 842 857 82 887 903 918 947 27 331.4 Transm. & Distribution Mains 530 (2,708) (2,708) (2,703) (2,888) (2,892) (2,687) (2,881) (2,676) (2,670) (2,685) (2,685) (2,684) (2,648) (2,833.4 Fransm. & Distribution Mains 530 (2,708) (2,708) (2,708) (2,887) (2,887) (2,887) (2,881) (2,676) (2,670) (2,685) (2,684) (2,648) (2,833.4 Fransm. & Distribution Mains 530 (2,708) (2,708) (2,887) (2,88			-	_	_	-	-	-	0	0	0	0	0	0	0	0
27 331.4 Transm. & Distribution Mains			_					101	121	141	162	182	202	222	243	121
27 331.4 Transm. & Distribution Maine						797	812		842	857	872	887	903	918	947	843
28 333.4 Services				(2,709)	(2,703)	(2,698)	(2,692)	(2,687)	(2,681)	(2,676)	(2,670)	(2,665)	(2.659)	(2.654)		(2,432
29 334.4 Meters & Meter Installations 916 646 657 669 681 693 704 716 728 739 751 763 775 775 775 775 775 775 775 775 775 77						50	51	53	54	55	57	58				54
31 336.4 Backflow Prevention 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			916	646	657	669	681	693	704	716	728	739	751	763		726
32 33.9.4 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0						0
33 GENERAL PLANT 34 309.5 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	0	0	0	Ŏ	Ô	0
34 303.5 Land & Land Rights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	0	0	ō	ō	ō	0
35 304.5 Structures & Improvements 40 41 42 43 44 45 46 47 47 48 48 49 50 51 36 340.5 Office Furriture & Equipment 83 84 84 85 86 86 86 87 88 88 89 90 90 91 31 340.5 Computer Equipment 218 262 309 358 408 459 511 565 622 681 741 803 866 38 341.5 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																
35 344.5 Structures & Improvements 40 41 42 43 44 45 46 46 47 47 48 49 50 51 31 34 34.5 Office Furniture & Equipment 83 84 85 86 86 86 87 88 88 89 90 90 91 91 37 340.51 Computer Equipment 218 262 309 358 408 459 511 565 622 681 741 803 866 38 341.5 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	0	0	0	٥	0	0
36 340.5 Office Furriture & Equipment 8.3 84 84 85 86 86 87 88 88 89 90 90 90 91 91 91 91 91 91 91 91 91 91 91 91 91						43	44	45	46	47	47	48	49		_	46
37 340.51 Computer Equipment 218 262 309 358 408 459 511 565 622 681 741 803 866 38 341.5 Transportation Equipment 0 0 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 41 344.5 Laboratory Equipment 0 0 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 0 43 345.5 Power Operated Equipment 0 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 0 45 348.5 Other Tangible Plant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 46 TOTAL			83	84	84	85	86	86	87	88	88	89	90			87
38 34.5 Transportation Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			218	262	309	358	408	459	511	565	622	681	741			523
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 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 43 346.5 Communication Equipment 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 45 348.5 Other Tangible Plant 0 0 0 0 0 0 0 0 0 0 0 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 41 344.5 Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	_	0	0	0	0	0	0	_	ō	-		-	ő
41 344.5 Laboratory Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			1,672	1,752	1,831	1,911	1,991	2,070	2,150	2,230		2,389	2.469		_	2,150
42 345.5 Power Operated Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0		•						2,100
44 347.5 Miscellaneous Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	ō	ā	ō	Ô	ñ	ñ
44 347.5 Miscallaneous Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	Ó	ō	ō	ŏ	ñ	ņ	ű
45 348.5 Other Tangible Plant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	٥	0	0	0	0	0	Ō	Ō	ō	ñ	ņ	ő
46 TOTAL	45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	Ó		-	ō	•	٥	ō
	AR TOTA	M.	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

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: Page:

A-10 1 of 3

Preparer:

R Griffin/J Guastella

1	. .	(1)		(3) al Test Yea		(5) Pro Fo	(6) rma Adjust	
ine	Acct		Adjusted		d & Useful		Non-Use	d & Usefu
<u>Vo.</u>	No.	Account Name	Balance	<u>%</u>	Balance	Amount	%	Amoun
		SIBLE PLANT			į			_
2	351.1	Organization	0	0.00%	0]	0	0.00%	
3	352.1	Franchises	117	0.00%	0	0	0.00%	
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0 (0	0.00%	
	COLLE	CTION PLANT			1			
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	
7	354.2	Structures & Improvements	0	0.00%	o l	0	0.00%	
8	355.2	Power Generation Equipment	0	0.00%	0	Ō	0.00%	
9	360.2	Collection Sewers - Force	155	0.00%	0	ō	0.00%	
10	361.2	Collection Sewers - Gravity	(557)	37.14%	(207)	Ö	37.14%	
1	362.2	Special Collecting Structures	0	0.00%	(-0')	Ö	0.00%	
2	363.2	Services to Customers	Ö	0.00%	ŏl	ő	0.00%	
	364.2	Flow Measuring Devices	Õ	0.00%	ŏ	0	0.00%	
	365.2	Flow Measuring Installations	14					
	389.2	Other Plant & Misc. Equipment		0.00%	0	0	0.00%	
			0	0.00%	0	0	0.00%	
		M PUMPING PLANT	_		ì			
	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	
	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	
_	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	
	370.3	Receiving Wells	0	0.00%	0	0	0.00%	
	371.3	Pumping Equipment	1,321	0.00%	0	0	0.00%	
	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	
3	TREATM	IENT AND DISPOSAL PLANT				_		
	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	
5	354.4	Structures & Improvements	66	0.00%	o l	ő	0.00%	
6	355.4	Power Generation Equipment	0	0.00%	ŏ	Ö	0.00%	
	380.4	Treatment & Disposal Equipment	1,147	0.00%	ő	0	0.00%	
	381.4	Plant Sewers	263					
	382.4	Outfall Sewer Lines		0.00%	0	0	0.00%	
	389.4		0	0.00%	0	0	0.00%	
		Other Plant & Misc. Equipment	88,804	0.00%	0	0	0.00%	
		MED WATER TREATMENT PLANT						
	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	
	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	
	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	
5	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	
6	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	
7	380.5	Treatment & Disposal Equipment	29	0.00%	0	Ö	0.00%	
8	381.5	Plant Sewers	0	0.00%	ō	Ö	0.00%	
9	389.5	Other Plant & Misc. Equipment	ā	0.00%	ő	ŏ	0.00%	
		MED WATER DISTRIBUTION PLANT	v	0.0076	١	U	0.00%	
	352.6	Franchises	0	0.00%	ا ،	^	0.00%	
	353.6	Land & Land Rights	0		0	0	0.00%	
	354.6			0.00%	0	0	0.00%	
	355.6	Structures & Improvements	0	0.00%	0	0	0.00%	
		Power Generation Equipment	0	0.00%	0	0	0.00%	
	366.6 367.6	Reuse Services	0	0.00%	0	0	0.00%	
	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	
	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	
	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	
	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	
		AL PLANT			J			
	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	
	354.7	Structures & Improvements	43	0.00%	0	0	0.00%	
3 ;	390.7	Office Furniture & Equipment	74	0.00%	o l	ō	0.00%	
4 :	390.71	Computer Equipment	496	0.00%	ŏÌ	4	0.00%	
5 :	391.7	Transportation Equipment	0	0.00%	اة	0	0.00%	
	392.7	Stores Equipment	Ö	0.00%	ő		0.00%	
	393.7	Tools, Shop & Garage Equipment	0	0.00%	0	0		
	394.7	Laboratory Equipment	0			0	0.00%	
	395.7	Power Operated Equipment		0.00%	0	0	0.00%	
	396.7	Communication Equipment	0	0.00%	0	0	0.00%	
	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	
		Other Tangible Plant	0	0.00%	0	0	0.00%	
, .		uner (anoine elañ)	1,027	0.00%	0 (0	0.00%	
2 3	398.7	Caron rangition rank	1,02.	0.0076	١, ١	v	0.0076	

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

The Woods
Docket No. 980121-WS
Historical Test Year Ending December 31, 2007
Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10 Page: 2 of 3

Preparer: R Griffin/J Guastella

ine Ac	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
lo. No	Account Name	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jui	Aug	Sep	Oct	Nov	D 0007	Average
	NGIBLE PLANT	***************************************						001		Aug	Зер	<u>_</u>	NOV	Dec-2007	Balance
2 351,1 3 352.1		0	0	0	0	0	0	0	0	0	0	0	Ó	0	0
		112	113	114	115	116	116	117	118	119	120	121	122	123	117
4 389.1 5 COLL	Other Plant & Misc, Equipment ECTION PLANT	0	0	Q	0	0	0	0	C	0	0	0	0	ő	Ó
6 353.2		_	_											_	_
7 354.2		0	0	0	0	o	O	0	٥	0	0	Đ	0	0	0
8 355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	C
9 360.2		107	116	125	134	0 143	0	0	0	_0	0	0	a	٥	C
0 361,2		700	(745)	(732)	(718)	(705)	152 (692)	161 (678)	170	179	188	196	205	214	161
1 362.2		0	(,,,,,,	(752)	(/ (0)	(703)	(692)	(6/8)	(853) 0	(627) 0	(601)	(575)	(550)	(524)	(546
2 363.2		ò	ŏ	ō	Ö	å	0	0	0	0	0	0	0	0	9
3 364.2		0	Ō	ō	ŏ	ŏ	ŏ	ô	n	0	ů	0	0	0	
4 365.2		0	2	5	7	9	12	14	16	19	21	23	26	28	14
5 389.2		0	0	C	0	0	0	0	0	'n	0	20	20	0	14
	EM PUMPING PLANT								•	•	•	•	u	U	٠
7 353.3 8 354.3		O.	0	0	0	0	0	0	0	0	0	Ó	0	n	n
		0	0	0	٥	O O	0	0	0	0	a	Ō	ŏ	ň	ò
9 355,3 0 370,3		0	0	0	0	0	0	0	0	0	٥	0	ō	ō	ā
1 371.3		0	0	0		0	0	0	0	0	0	0	0	٥	ō
2 389.3		1,168 0	1,193 0	1,219 0	1,244	1,270	1,295	1,321	1,346	1,371	1,397	1,422	1,448	1,473	1,321
	TMENT AND DISPOSAL PLANT	U	u	u	0	o	0	0	0	0	٥	0	0	0	C
4 353,4		0	0	0	٥	c	0		_	_					
5 354.4		ă	ŏ	Ö	ů	n	0	0	0 49	0	0	0	0	0	0
355.4	Power Generation Equipment	ŏ	ŏ	ŏ	Ď	ŏ	ő	ů	49	97 0	146	194	243	292	76
7 380.4		1,006	1,026	1,045	1,064	1,083	1,122	1,161	1,199	1,238	0	. 0	0	0	0
381.4	Plant Sewers	251	258	261	265	270	275	279	284	289	1,277 2 93	1,316 298	1,355	1,393	1,176
382.4		0	0	0	0	0	0	- 0	0	203	293	290 Ú	303 0	307	279
389.4		90,757	90,757	90,757	90,757	90,757	89,438	89,438	81,665	81,665	81,665	81,665	81,6 6 5	0 81,665	0 86,358
	AMED WATER TREATMENT PLANT					•		,	-1,555	0.,500	01,000	01,000	01,003	01,003	90,336
2 353.5		0	0	0	0	Ó	0	0	C	C	0	o	Ω	Q	0
3 354.5 4 355.5		0	0	0	0	0	0	0	ō	ō	ŏ	ŏ	ŭ	ő	Ô
355.5 371.5		0	0	a	0	0	0	0	0	0	0	0	ō	ā	ă
374.5		0	0	0	0	0	O	0	0	0	0	0	0	ō	0
7 380.5	Treatment & Disposal Equipment	0 23	0 24	0	0	0	0	0	Q	0	0	0	0	0	0
381.5		23 0	0	25 0	26 0	27	28	29	30	31	32	33	34	35	29
389.5		ń	0	0	ů	0	0	0	0	0	0	o	٥	0	0
RECL	AMED WATER DISTRIBUTION PLANT	•	•		·	·	U	0	0	0	0	٥	0	0	0
1 352.6	Franchises	٥	n	۵	٥	٥	0	0	0	٥	O		_		
353.6	Land & Land Rights	ō	ŏ	ŏ	ŏ	ő	ŏ	ő	0	0	0	0	0	0	0
354.6	Structures & Improvements	0	0	ō	ŏ	ŏ	ñ	Õ	n	0	Ů	0	_	0	0
4 355.6	Power Generation Equipment	G	Ó	ō	ō	ŏ	ŏ	ŏ	ů	Ö	0	Ô	0	0	0
366.6	Reuse Services	0	٥	0	0	o	ō	ŏ	ŏ	ŏ	ő	ń	0	0	0
367.6	Reuse Meters & Meter Installations	0	Ō	0	0	0	0	0	ō	ŏ	ŏ	ő	ā	ñ	0
371.6 375.6	Pumping Equipment	0	0	0	0	0	C	0	ō	ŏ	ŏ	ŏ	ŏ	0	0
375.6 389.6	Reuse Transmission & Distr. Sys.	0	0	0	0	٥	0	0	o.	0	ō	ŏ	ŏ	ŏ	ŏ
	Other Plant & Misc. Equipment RAL PLANT	0	o	0	O	0	0	0	O	0	0	0	ō	ŏ	ō
353.7	Land & Land Rights	•	0	٥		_	_	_							
354.7	Structures & improvements	0	ů ů	0	0	0	0	0	0	0	٥	0	0	0	0
390.7	Office Furniture & Equipment	70	71	71	72	72	0 73	0	0	0	0	0	0	0	٥
390.71		0	,,	,,	0	0	73	74 0	74 0	75	75	76	76	77	74
391.7	Transportation Equipment	ō	ŏ	ő	ŏ	ő	ů	0	0	0	Ó	0	0	0	0
392.7	Stores Equipment	ŏ	Ď	ő	ő	ů	Ů	0	0	0	0	0	0	0	0
393.7	Tools, Shop & Garage Equipment	Ō	ŏ	ŏ	ă	ő	ů	ů	0	0	0	0	0	0	0
394.7	Laboratory Equipment	Ō	č	ō	ŏ	ŏ	ŏ	ů	Ö	0	Ö	Ü	0	0	0
395.7	Power Operated Equipment	0	ō	ŏ	ō	ŏ	ŏ	ő	ŏ	ŏ	ů	0	0	Ü	0
396.7	Communication Equipment	C	0	0	Ö	ō	ō	ŏ	ŏ	Ö	ů 0	o	o o	0	0
397.7	Miscellaneous Equipment	0	0	0	0	0	0	ō	ŏ	ŏ	ŏ	ŏ	0	0	0
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
to	TAI	0E AA1	A4 674	XX 444		*1 * * *								.,220	,021
	INL	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-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-10 Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line Ao	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No. No		Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Average Balance
2 351.1		c	O	0	•							·		D00 1007	Culario
3 352.1		112	113	114	0 115	0 116	0 116	0 117	0	0	0	0	0	0	0
4 389.1		0	0	0	0	, 10	0	117	118 0	119	120 0	121 0	122	123	117
	ECTION PLANT			_	•	•	Ū	·	ď	U	U	U	0	0	0
8 353.2 7 354.2		0	٥	0	0	0	0	Ó	0	0	0	a	O	n	Ó
7 354.2 8 355.2		0	Q	o.	0	0	0	0	٥	Ō	ŏ	ō	ő	ŏ	ŏ
9 360.2		0 107	0	0	0	0	0	0	0	0	0	O	ō	ō	ō
10 361.2		700	115 (747)	123 (735)	131 (723)	139 (711)	147	155	184	172	180	188	196	204	155
11 382.2	Special Collecting Structures		(,,,,	(133)	(723)	(/11)	(699) 0	(687) û	(664) 0	(642) 0	(619) 0	(5 9 6)	(573)	(550)	(557)
12 363.2		0	ō	ō	õ	ő	ő	ŏ	ő	0	0	0	0	0	0
13 364.2 14 365.2		Ó	a	٥	Ó	ō	ō	ŏ	ŏ	ŏ	ŏ	a	0	0	0
14 385.2 15 389.2		0	2	5	7	9	12	14	16	19	21	23	26	28	14
	EM PUMPING PLANT	O	. 0	0	0	0	0	0	0	0	0	0	0	0	o
17 353.3		۵	o	0	O	•	_		_						
18 354.3	Structures & Improvements	ő	Ö	0	0	0	0	0	0	0	0	0	0	0	0
19 355.3		ŏ	ŏ	o o	Ó	Ö	0	0	0	0	0	0	0	0	0
20 370.3		0	Ō	ō	ŏ	ŏ	ŏ	ŏ	Ö	ů	0	0	0	0	0
21 371.3 22 389.3		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
22 369.3 23 TREA		0	0	0	0	0	٥	O	0	Ó	0	0	1,143	,,4,0	0
24 353.4		Û	0	•		_									
25 354.4		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 355.4	Power Generation Equipment	ŏ	ů	ŏ	0	0	0	0	41	82	123	164	205	246	66
27 380.4	Treatment & Disposal Equipment	1,006	1.022	1.038	1,054	1,070	1,103	1,135	0 1,167	0 1,1 9 9	0 1,232	0	. 0	0	0
28 381,4		251	253	255	257	259	261	263	265	267	289	1,264 271	1,296 273	1,329	1,147
29 382.4	Conton Epido	0	a	0	0	0	0	0	ő	0	0	2,0	2,3	275 0	263 0
30 389.4 31 RECL		90,757	91,177	91,597	92,018	92,438	91,533	91,947	84,552	84,930	85,308	85,686	86,064	86,442	88.804
32 353.5	AIMED WATER TREATMENT PLANT Land & Land Rights	o			_							,	,	00,112	55,554
33 354.5		ů	Ô	0	0	0	0	0	0	C	0	0	0	0	0
34 355,5		n	ů	o o	u O	0	0	0	0	0	0	0	0	0	٥
35 371.5	Pumping Equipment	ō	ő	ŏ	ő	ŏ	0	0	0	0	0	Ô	0	0	0
36 374.5	Reuse Distribution Reservoirs	0	0	Ċ	ō	ō	ŏ	Ď	0	ŏ	Ô	0	0	C n	0
37 380.5		23	24	25	26	27	28	29	30	31	32	33	34	35	29
38 381.5 39 389.5		C	0	0	O.	0	0	0	0	G	0	0	~	0	0
	Other Plant & Misc. Equipment AMED WATER DISTRIBUTION PLANT	0	û	0	0	0	0	0	0	0	0	ō	Ó	ŏ	ŏ
41 352.6	Franchises	0	0	0	0	0			_						
42 353.6	Land & Land Rights	ő	Ô	ů	ŏ	0	0	0	0 0	0	0	0	O	0	C
43 354.6	Structures & Improvements	ō	ŏ	ŏ	ă	Ö	ŭ	ű	0	0	0	0	0	0	0
44 355.6	Power Generation Equipment	O O	0	0	ō	ŏ	ŏ	ŏ	0	ň	Ö	0	0	0	0
45 366.6 46 367.6	Reuse Services	0	0	0	0	Ó	Ō	ō	ā	ŏ	ŏ	Ö	6	0	0
47 371.6	Reuse Meters & Meter Installations Pumping Equipment	0	0	0	0	0	Q	0	0	0	Ō	ō	ă	ŏ	ů
48 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	٥	0	C	D	0	0	0	ā	ō	ō
49 389.8	Other Plant & Misc. Equipment	Ô	ů	0	0	0	0	0	0	0	0	0	0	0	0
	RAL PLANT	•	J	·	U	v	U	ŭ	C	0	0	0	0	0	0
51 353.7	Land & Land Rights	0	0	٥	0	0	0	0	0	0	O	a	o	0	
52 354.7	Structures & Improvements	38	39	40	41	41	42	43	44	45	46	47	48	49	0 43
53 390.7 54 390.71	Office Furniture & Equipment	70	71	71	72	72	73	74	74	75	75	76	76	77	43 74
55 391.7	Computer Equipment Transportation Equipment	206	248	293	339	386	434	484	535	589	645	702	761	821	496
56 392.7	Stores Equipment	0	0	0	0	0	0	0	0	o	0	O	0	0	0
57 393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	o	0	0	0	0
58 394.7	Laboratory Equipment	ŏ	ŏ	å	0	0	0	0	0	0	0	٥	0	0	0
59 395.7	Power Operated Equipment	ō	ŏ	ŏ	ŏ	Ö	0	0	O O	0	0	0	0	0	0
60 396.7	Communication Equipment	0	0	ō	ō	ŏ	ŏ	ŏ	Ö	o o	Ó	0	0	0	0
61 397.7	Miscellaneous Equipment	0	0	0	0	0	ō	Ō	ŏ	ŏ	ő	ő	ů	0	٥
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 TOT	TAL	95,265	94,370	94,938	95,507	96,077	95,339	95.922	88,749	89,352	89,957	90,563			
	1					22/21	20,000	-0,022	30,173	43,302	99,907	90,553	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.

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The t	palances for this system begin with the	date that rate base was last estal	blished 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
	4000	,	V.,
4.4	1999	_	
11	Additions	0	0
12	•	0	0
13	12/31/99 Balance	90,041	61,142
	2000		
14	Additions	0	0
15	Adjustments	Ö	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
	120 IV Dalarios	3 0,041	01,142

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

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

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-12 1 of 3

Page: Preparer:

R Griffin/J Guastella

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.

	-	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Lino	Acct		Adjusted	I Test Ye	ed & Useful	Pro For	ma Adjust	ed & Useful
No.	No.	Description	Balance	%	Amount	Amount -	% %	Amount
1	140.	WATER	balance	70	Amount	Aillouill	76	Amount
2		Cash CIAC:						
3	320	Water Treatment Equipment	90,171	0.00%	0		0.00%	0
4		Meter Fees	260	0.00%	Ö		0.00%	Ö
5	331	Main Extension Charge	35	0.00%	0		0.00%	0
6		Service Installation Fees	0	0.00%	0		0.00%	0
7		Total Cash CIAC	90,466	•	0	0	-	0
8				•	•		-	
9		Property CIAC:						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11		T&D Mains	0	0.00%	0		0.00%	0
12		Services	0	0.00%	0		0.00%	0
13		Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0	L	0.00%	0_
15		Total Property CIAC	0		0	0	_	0
16				_				
17		Total Water CIAC	90,466		0	0		0
18							_	
19		SEWER						
20		Cash CIAC:						
21		Treatment & Disposal Equipment	63,842	0.00%	0		0.00%	0
22 23		Other	0	0.00%	0		0.00%	0
23 24		Main Extension Charge	333	0.00%	0		0.00%	0
2 4 25	303	Service Installation Fees Total Cash CIAC	0 0 175	0.00%_	0		0.00%_	0
26		Total Cash CIAC	64,175	-		0	-	0
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	•
29		Collection Sewers- Force	0	0.00%	0		0.00%	0
30		Collection Sewers- Gravity	ő	0.00%	0		0.00%	0 0
31		Services to Customers	0	0.00%	0		0.00%	0
32		Lift Stations	Ö	0.00%	0		0.00%	0
33	371	Pumping Equipment	ő	0.00%	ŏ		0.00%	0
34		Reuse Services	Ö	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	ŏ	0.00%	ő		0.00%	0
36		Other Plant Misc Equip	ŏ	0.00%	ő		0.00%	0
37		Total Property CIAC			0	0	5.50 / ₀ _	
38		, -		-			-	<u>_</u>
39		Total Sewer CIAC	64,175	_	0	0	_	0

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			(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Description	Lìne No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Oct-2007	Balance
1 2		WATER Cash CIAC:														
3	320		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		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	200 D	152	152	152	35
6	333	•	ā	ñ	Ô	n	Ő	ő	ñ	ñ	ő	ő	132	0	132	
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									==1.5.	00,101	00,	.00,10	00,000	50,555	00,000	00,100
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	a	0	a
11	331	T&D Mains	0	0	0	0	ō	0	0	0	0	0	ō	ō	ō	ō
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	Ó	O
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	Ō
14	335		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		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	a	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		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		B														
27		Property CIAC:	_	_	_	_	_	_	_	_	_					
28			U	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	Ü	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	U	U	U	U	0	0	Ü	Ų.	Ü	0	0	0	0	0
31	363	Services to Customers	0	Ü	U	U	U	Ü	U	0	U	0	0	0	0	0
32			0	0	0	0	0	U N	u .	Q.	O O	0	0	0	0	Đ
33	371	Pumping Equipment	Ů.	U	U	U	U	•	0	0	Ü	0	0	0	0	0
34	366 375	Reuse Services Reuse Transmission & Dist Mains	U	v	v	U	U	0	0	U	0	U	0	0	0	0
35 36	389	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	U	0	0	0
37	209	Total Property CIAC	- 0	0_	0	<u>v</u>	0	0	0	- 0	0	. <u>0</u>	0	00	0	0
38		TODAY PROPERTY CIAC		<u> </u>						<u></u>	U	<u>U</u>			0	00
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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(6)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	Description	Line No.	Jan	Feb	Mar	Apr	May	Jun	lut.	Aug	Sep	Oct	Nov.	10/01/07	Balance
1	WATER								-						
2	Cash CIAC:														
3 320		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		260	260	260	260	260	260	260	260	260	260	260	260	260	260
5 331	· · · · · · · · · · · · · · · · · · ·	0	0	0	0	0	0	0	0	0	0	152	152	152	35
6 333		0	D D	0	0	0	0	0	0	0	0	0	0	0	0
7 8	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
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	6	0	0
13 334		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		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		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 361		300	300	300	300	300	300	300	300	300	300	443	443	443	333
24 363			0	0	0	0	0	0	0	0	0	0	0	. 0	. 0
25 26	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
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	O	0	0	0	0	0	ō	Đ	0	0	0
30 361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 363		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		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 366		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 375		0	0	0	0	Ō	0	0	0	0	0	0	0	0	0
36 389		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 38	Total Property CIAC	0	0	0	0	0	0	0	0	. 0	0	0	0	0	0
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. Description Year End Balance 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 3 Adjustments 4 12/31/96 Balance 1997 5 Additions 39,476 40,476 1998 8 Additions 3,508 40,476 1998 8 Additions 3,508 40,476 10 12/31/98 Balance 42,984 47 1999 11 Additions 3,620 1 12 Adjustments 0 1 13 12/31/99 Balance 46,604 49 2000 14 Additions 3,619 1 15 Adjustments 0 1 16 12/31/00 Balance 50,223 51		(1)	(2)	(3)
No. Description Balance 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 3 Adjustments 4 12/31/96 Balance 1997 5 Additions 39,476 4 4 1997 5 Additions 39,476 4 4 1998 8 Additions 3,508 9 4				Sewer
The balances for this system begin with the date that rate base was last established by PSC 1 12/31/95 Balance 1 1996 2 Additions 3 Adjustments 4 12/31/96 Balance 1997 5 Additions 6 Adjustments 39,476 1998 3,508 9 Adjustments 0 10 12/31/98 Balance 42,984 47 1999 3,620 1 12 Adjustments 0 1 12 Adjustments 0 46,604 49 2000 4,6604 49 49 2000 14 Additions 3,619 1 15 Adjustments 0 50,223 51 2001 12/31/00 Balance 50,223 51			Year End	Year End
1 12/31/95 Balance 1996 2 Additions 3 Adjustments 4 12/31/96 Balance 1997 5 Additions 6 Adjustments 7 12/31/97 Balance 1998 8 Additions 9 Adjustments 10 12/31/98 Balance 1999 11 Additions 12 Adjustments 12 Adjustments 13 12/31/99 Balance 2000 14 Additions 13 Adjustments 14 Additions 15 Adjustments 16 12/31/00 Balance 17 Adjustments 18 Adjustments 19 Adjustments 19 Adjustments 10 Adjustments 10 Adjustments 11 Adjustments 12 Adjustments 13 Adjustments 14 Additions 15 Adjustments 16 12/31/00 Balance 17 Adjustments 18 Adjustments 19 Adjustments 19 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 11 Adjustments 12 Adjustments 13 Adjustments 14 Additions 15 Adjustments 15 Adjustments 16 12/31/00 Balance 17 Adjustments 18 Adjustments 19 Adjustments 19 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 11 Adjustments 12 Adjustments 13 Adjustments 15 Adjustments 15 Adjustments 16 12/31/00 Balance 17 Adjustments 18 Adjustments 19 Adjustments 19 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 11 Adjustments 12 Adjustments 13 Adjustments 15 Adjustments 15 Adjustments 16 Adjustments 17 Adjustments 18 Adjustments 19 Adjustments 10 Adjustments 11 Adjustments 12 Adjustments 12 Adjustments 13 Adjustments 14 Adjustments 15 Adjustments 15 Adjustments 16 Adjustments 17 Adjustments 18 Adjustments 18 Adjustments 19 Adjustments 19 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 11 Adjustments 11 Adjustments 12 Adjustments 12 Adjustments 13 Adjustments 14 Adjustments 15 Adjustments 15 Adjustments 16 Adjustments 17 Adjustments 18 Adj				Balance
1 12/31/95 Balance 1996 2 Additions 3 Adjustments 4 12/31/96 Balance 1997 5 Additions 6 Adjustments 7 12/31/97 Balance 1998 8 Additions 9 Adjustments 10 12/31/98 Balance 1999 11 Additions 12 Adjustments 12 Adjustments 13 12/31/99 Balance 2000 14 Additions 15 Adjustments 16 12/31/00 Balance 17 Adjustments 18 Adjustments 19 Adjustments 19 Adjustments 19 Adjustments 10 Adjustments 10 Adjustments 11 Adjustments 12 Adjustments 13 Adjustments 14 Additions 15 Adjustments 16 12/31/00 Balance 17 Adjustments 18 Adjustments 19 Adjustments 19 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 11 Adjustments 12 Adjustments 13 Adjustments 14 Adjustments 15 Adjustments 16 12/31/00 Balance 17 Adjustments 18 Adjustments 19 Adjustments 19 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 11 Adjustments 12 Adjustments 13 Adjustments 15 Adjustments 15 Adjustments 16 Adjustments 17 Adjustments 18 Adjustments 19 Adjustments 19 Adjustments 10 Adjustments 11 Adjustments 12 Adjustments 12 Adjustments 13 Adjustments 14 Adjustments 15 Adjustments 15 Adjustments 16 Adjustments 17 Adjustments 18 Adjustments 19 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 11 Adjustments 12 Adjustments 12 Adjustments 13 Adjustments 14 Adjustments 15 Adjustments 15 Adjustments 16 Adjustments 17 Adjustments 18 Adjustments 18 Adjustments 18 Adjustments 19 Adjustments 19 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 11 Adjustments 11 Adjustments 12 Adjustments 12 Adjustments 13 Adjustments 14 Adjustments 15 Adjustments 15 Adjustments 16 Adjustments 17 Adjustments 18 Adjustments 18 Adjustments 19 Adjustments 19 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 10 Adjustments 11 Adjustments 11 Adjustments 12 Adjustments 12 Adjustments 14 Adjustments 15 Adjustments 15 Adjustments 16 Adju	The b	palances for this system begin with the	date that rate base was last estab	olished by PSC
2 Additions 3 Adjustments 4 12/31/96 Balance 1997 5 Additions 6 Adjustments 7 12/31/97 Balance 1998 8 Additions 9 Adjustments 10 12/31/98 Balance 1999 11 Additions 12 Adjustments 12 Adjustments 13 12/31/99 Balance 2000 14 Additions 15 Adjustments 1 0 16 12/31/00 Balance 2001	1	12/31/95 Balance		-
2 Additions 3 Adjustments 4 12/31/96 Balance 1997 5 Additions 6 Adjustments 7 12/31/97 Balance 1998 8 Additions 9 Adjustments 10 12/31/98 Balance 1999 11 Additions 12 Adjustments 12 Adjustments 13 12/31/99 Balance 2000 14 Additions 15 Adjustments 1 0 16 12/31/00 Balance 2001		1996		
3 Adjustments 4 12/31/96 Balance 1997 5 Additions 6 Adjustments 7 12/31/97 Balance 1998 8 Additions 9 Adjustments 0 10 12/31/98 Balance 11 Additions 12 Adjustments 0 12 Adjustments 0 13 12/31/99 Balance 14 Additions 15 Adjustments 0 16 12/31/00 Balance 17 Additions 18 Adjustments 1999 10 Additions 1999 11 Adjustments 1999 11 Adjustments 1999 11 Additions 1999 11 Adjustments 1999 11 Additions 1999 11 Adjustments 1999 11 Additions 1999 11 Adjustments 1999 11 Adjus	2			
4 12/31/96 Balance 1997 5 Additions 6 Adjustments 39,476 1998 3,508 40,984 9 Adjustments 0 10 12/31/98 Balance 42,984 47 1999 40 40 40 12 Adjustments 0 46,604 49 2000 40 40,604 49 40 15 Adjustments 0 50,223 51 2001 50,223 51				
1997 5 Additions 6 Adjustments 7 12/31/97 Balance 1998 8 Additions 9 Adjustments 0 10 12/31/98 Balance 1999 11 Additions 12 Adjustments 0 12 Adjustments 0 13 12/31/99 Balance 2000 14 Additions 15 Adjustments 0 16 12/31/00 Balance 2001				
5 Additions 39,476 7 12/31/97 Balance 39,476 1998 3,508 9 Adjustments 0 10 12/31/98 Balance 42,984 47 1999 44,984 47 11 Additions 3,620 1 12 Adjustments 0 46,604 49 2000 44 Additions 3,619 1 15 Adjustments 0 50,223 51 2001 50,223 51				
6 Adjustments 7 12/31/97 Balance	_			
7 12/31/97 Balance 39,476 1998 3,508 8 Additions 3,508 9 Adjustments 0 10 12/31/98 Balance 42,984 47 1999 3,620 1 12 Adjustments 0 1 13 12/31/99 Balance 46,604 49 2000 3,619 1 15 Adjustments 0 50,223 51 2001 50,223 51				
1998 8 Additions 3,508 9 Adjustments 0 10 12/31/98 Balance 42,984 47 1999 11 Additions 3,620 1 12 Adjustments 0 13 12/31/99 Balance 46,604 49 2000 14 Additions 3,619 1 15 Adjustments 0 16 12/31/00 Balance 50,223 51				
8 Additions 3,508 9 Adjustments 0 10 12/31/98 Balance 42,984 47 1999 3,620 1 11 Additions 3,620 1 12 Adjustments 0 46,604 49 2000 4dditions 3,619 1 15 Adjustments 0 50,223 51 2001 50,223 51	7	12/31/97 Balance	39,476	
8 Additions 3,508 9 Adjustments 0 10 12/31/98 Balance 42,984 47 1999 3,620 1 11 Additions 3,620 1 12 Adjustments 0 46,604 49 2000 4dditions 3,619 1 15 Adjustments 0 50,223 51 2001 50,223 51		1998		
9 Adjustments 0 10 12/31/98 Balance 42,984 47 1999 11 Additions 3,620 1 12 Adjustments 0 13 12/31/99 Balance 46,604 49 2000 14 Additions 3,619 1 15 Adjustments 0 16 12/31/00 Balance 50,223 51	8		3 508	
10 12/31/98 Balance 42,984 47 1999 11 Additions 3,620 1 12 Adjustments 0 13 12/31/99 Balance 46,604 49 2000 14 Additions 3,619 1 15 Adjustments 0 16 12/31/00 Balance 50,223 51 2001				
1999 11 Additions 3,620 1 12 Adjustments 0 13 12/31/99 Balance 46,604 49 2000 14 Additions 3,619 1 15 Adjustments 0 16 12/31/00 Balance 50,223 51 2001				47,636
11 Additions 3,620 1 12 Adjustments 0 13 12/31/99 Balance 46,604 49 2000 3,619 1 14 Additions 3,619 1 15 Adjustments 0 50,223 51 2001 2001 50,223 51			12,501	11,000
12 Adjustments 0 13 12/31/99 Balance 46,604 49 2000 14 Additions 3,619 1 15 Adjustments 0 16 12/31/00 Balance 50,223 51 2001				
13 12/31/99 Balance 46,604 49 2000 14 Additions 3,619 1 15 Adjustments 0 16 12/31/00 Balance 50,223 51 2001			•	1,846
2000 14 Additions 3,619 1 15 Adjustments 0 16 12/31/00 Balance 50,223 51 2001				0
14 Additions 3,619 1 15 Adjustments 0 16 12/31/00 Balance 50,223 51 2001	13	12/31/99 Balance	46,604	49,482
15 Adjustments 0 16 12/31/00 Balance 50,223 51 2001		2000		
15 Adjustments 0 16 12/31/00 Balance 50,223 51, 2001	14	Additions	3 619	1,852
16 12/31/00 Balance 50,223 51, 2001	15	Adjustments	· _	0
2001	16			51,334
				31,004
1/ Additions 3.521 1	4-			
			3,521	1,853
18 Adjustments 0			<u>_</u>	0
19 12/31/01 Balance 53,744 53	19	12/31/UT 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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	2002		
20	Additions	4,205	3,656
21	Adjustments	0	0
22	12/31/02 Balance	57,949	56,843
	2003		
23	Additions	4,398	3,992
24	Adjustments	0	0
25	12/31/03 Balance	62,347	60,835
	2004		
26	Additions	4,544	3
27	Adjustments	0	0
28	12/31/04 Balance	66,891	60,838
	2005		
29	Additions	4,569	1,140
30	Adjustments	0_	0
31	12/31/05 Balance	71,460	61,977
	2006		
32	Additions	4,579	6
33	Adjustments	0_	0
34	12/31/06 Balance	76,039	61,983
	2007		
35	Additions	4,582	48
36	Adjustments	(470)	(40)
37	12/31/07 Balance	80,151	61,990
	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.

		(1)	(2) Historic	(3) al Test Ye	(4) ar 2007	(5) Pro For	(6) ma Adjust	(7) tments
Line			Adjusted	Non-Use	ed & Useful			ed & Useful
No.		Description	Balance	%	Amount	Amount	%	Amount
1		WATER						
2		Cash			Į.			
3	320	Water Treatment Equipment	78,055	0.00%	0		0.00%	0
4	334		40	0.00%	0		0.00%	0
5	331		0	0.00%	0		0.00%	0
6	333		0	0.00%			0.00%	
7		Total Cash	78,095	_	0	0		0
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		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	0	_	0	0	_	0
16				_			_	
17		Total Water	78,095	_	0	0	_	0
18				-			=	
19		SEWER			1			
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	61,987	_	0	0	_	0
26				_			-	
27		Property			1			
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%	ō
31	363	Services to Customers	0	0.00%	oi		0.00%	0
32	370	Lift Stations	0	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0		0.00%	Ō
34	366	Reuse Services	0	0.00%	0		0.00%	ō
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	ō
36	389	Other Plant Misc Equip	0	0.00%	0		0.00%	
37		Total Property	0		0	0		0
38		, .		-			_	
39		Total Sewer	61,987	_	0	0	_	0
				=			=	

Schedule of Accumulated Amortization of CIAC by Classification Test Year Average Balance The Woods Docket No. 080121-WS

Florida Public Service Commission

Schedule: A-14 Page:

2 of 3

Preparer: R Griffin/J Guastella

Historical Test Year Ending December 31, 2007

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	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Description	Dec-2008	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
1		WATER									, , , ,				200 200.	Daka 100
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	ū	0	0	0	0	 n	n.	0
6	333	Service installation Fees	0	0	0	0	ō	0	o o	Ö	o o	0	ō	ñ	ñ	n
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						,				1.517.75			. 0,000	00,277	50,021	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
9		Property														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	o	0	0	n
11	331	T&D Mains	0	0	0	0	0	0	0	ò	Ô	Ô	ñ	n n	ň	ň
12	333	Services	0	0	0	0	0	Ô	ō	ō	0	ŏ	ň	0	n	n
13	334	Meters/Meter Installation	0	0	Ô	Ō	ō	ō	0	0	õ	ů	ñ	ō	ň	n
14	335	Hydrants	0	Ó	0	Ö	ō	0	0	o o	Õ	n	ň	0	n	ñ
15		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		, ,						<u> </u>			<u> </u>					
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.,5,2	01,510
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
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										,	91,501		02,010	02,02-7	02,001	01,000
27		Property														
28	354	Structures & Improvements	0	0	0	0	0	n	0	0	0	O	n	0	0	a
29		Collection Sewers- Force	0	0	ō	ū	Õ	ō	ō	ő	ñ	ñ	n	ň	0	0
30	361	Collection Sewers- Gravity	0	Ó	0	0	ō	0	Ô	ñ	n	ň	ñ	ñ	o o	0
31	363	Services to Customers	0	Ō	Ō	0	ō	0	ō	ŏ	ō	ñ	ñ	ñ	ů	0
32	370	Lift Stations	0	0	0	0	Ō	Ô	ā	ō	ň	ñ	ñ	ň	n	
33	371	Pumping Equipment	0	0	Ō	0	Ō	ō	ō	ň	ñ	ň	ň	Õ	0	0
		Reuse Services	0	0	0	0	Ô	Ď	n	ñ	ñ	ň	0	0	0	0
35	375	Reuse Transmission & Dist Mains	ō	ō	Ö	ŏ	ō	ő	û	ő	ő	0	ñ	ň	0	0
		Other Plant Misc Equip	Ô	ő	ő	ŏ	ŏ	o o	ő	ő	ů	ů	0	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	- 0	0	0	0	0	0	0
38						<u> </u>			-	· · · · · · · · · · · · · · · · · · ·	<u>v</u>	<u>U</u>	<u> </u>	U	- 0	
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
38		TOTAL SEWEL AAC	01,300	01,804	61,865	01,500	01,807	61,900	61,969	61,990	61,991	62,002	62,013	62,024	62,031	6

Schedule of Accumulated Amortization of CIAC by Classification Test Year Average Balance Florida Public Service Commission

The Woods

The Woods

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

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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	Description	12/01/06	Jan	Feb	Mar	Apr .	May	Jun	Jul	Aug	Sep	Oct	Noy	12/01/07	Balance
1	WATER	_													
2	Cash														
	0 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 Meter Fees	34	35	36	37	38	39	40	41	42	43	44	46	47	40
	1 Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 33	3 Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
,	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
0	Property														
40 22	i0 Dist Reservoirs & Standpipes	٥	n	0		•	•	^		_	_	_		_	_
		Ü	Ü	0	0	0	0	0	0	0	0	0	0	0	0
11 33 12 33		U	0	U	U	0	0	0	0	0	0	U	0	0	0
13 33		0	0	0	0	0	Ď	ก	0 n	0	U	U	U	0	0
	5 Hydrants	0	0	0	U	0	0	0	•	0	U	0	0	0	0
15	Total Property AAC	- 0	0	0	0	0	0	0	0	0	0	0		0	0
16	robit Property AAC							U	0		0	0	0	0	0
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	TOTAL FASTER FATO	70,000	70,502	70,724	77,007	77,410	11,102	70,090	10,437	70,760	13,123	75,400	19,000	80,151	78,095
19	SEWER														
20	Cash														
21 38		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 38		01,070	01,010	01,070	01,070	0.,5,0	0,0,0	01,3.0	01,370	0,8,10	01,510	01,570	01,870	01,970	01,976
23 36		7	7	8	9	9	10	10	11	11	12	13	14	15	10
24 36		'n	ò	n	ō	Õ	n	Ô	 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				- 1,001	- 1,000		57,555	0.,000	0,,00,	01,000	01,000	41,555	0.1,000	01,851	01,301
27	Property														
28 35		Ð	0	0	0	0	0	a	٥	n	0	n	0	0	0
29 36		0	0	0	0	0	0	Ô	ō	ñ	Ď	ū	ň	Õ	0
30 36		ō	Ō	ō	Ö	Ö	ō	Ō	ō	ō	Õ	ō	ő	ñ	0
31 36	3 Services to Customers	0	0	0	0	0	0	0	0	ō	ñ	Ô	ō	ñ	0
32 37		ō	ō	Ō	ā	Ö	Ö	0	å	ō	ō	Ô	ñ	ő	0
33 37	+ -	ō	ő	ő	ő	Ó	ó	Õ	ő	Ď	ő	Õ	ő	ñ	0
34 36		Ō	0	Ô	ō	ō	Ō	0	ō	ō	ō	0	n	n	0
35 37	- ···	ŏ	ő	ő	ō	ő	ó	ō	0	ő	ŏ	ő	ő	ก	0
36 38		ō	ō	ō	ō	ō	ŏ	ō	ā	å	ŏ	õ	Ö	ິດ	D O
37	Total Property AAC	0	O O	0	0	0	0	0	0	Ö	0	0		0	<u>0</u>
38													<u>-</u> -		<u>_</u>
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.

Year	Water Rate	Sewer Rate
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.

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

	(1)	(2)	(3)
Line No.	Description	12/31/06	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	2,603,576	2,658,067
11			
12			700.040
	Accounts Payable	2,281,410	799,218
	Accrued Taxes	(601,457)	(1,155,342)
15		4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17	TOTAL OUDDENT & AGO LIADELTIES	0.440.070	220 450
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19	Total Working Capital Balance Sheet Accounts- All		
20	Systems	455,503	2,321,615
	Systems	400,000	2,321,013
21	Alla sation for this Contains		
22		ana in Anua I Itiliwa	s [] lee
23 24	Note: Allocation is by number of customers of all system		
24 25	Allocation Percentage - Water Assets Allocated - Water (line 10 x line 23)	0.203% 5,292	0.200%
26	ASSets Allocated - Water (line 10 x line 25)		E 222
20	•		5,323
27	(Less)Liabilities Allocated - Water (line 18 x line 23)	(4,366)	5,323 (674)
27 28	(Less)Liabilities Allocated - Water (line 18 x line 23)	(4,366)	(674)
28	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer	(4,366) 0.193%	0.190%
28 29	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17)	(4,366) 0.193% 5,014	0.190% 5,042
28 29 30	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer	(4,366) 0.193%	0.190%
28 29 30 31	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17)	(4,366) 0.193% 5,014	0.190% 5,042
28 29 30 31 32	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts:	(4,366) 0.193% 5,014	0.190% 5,042
28 29 30 31 32 33	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense	0.193% 5,014 (4,137)	0.190% 5,042 (638)
28 29 30 31 32 33 34	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts:	(4,366) 0.193% 5,014	0.190% 5,042
28 29 30 31 32 33	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water	0.193% 5,014 (4,137)	0.190% 5,042 (638)
28 29 30 31 32 33 34 35	Allocation Percentage - Sewer Assets Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer	0.193% 5,014 (4,137)	0.190% 5,042 (638)
28 29 30 31 32 33 34 35 36	(Less)Liabilities Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water	0.193% 5,014 (4,137)	0.190% 5,042 (638)
28 29 30 31 32 33 34 35 36 37	Allocation Percentage - Sewer Assets Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets	0.193% 5,014 (4,137)	0.190% 5,042 (638)
28 29 30 31 32 33 34 35 36 37	Allocation Percentage - Sewer Assets Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water	0.193% 5,014 (4,137) 0 0	0.190% 5,042 (638) 0 0
28 29 30 31 32 33 34 35 36 37 38 39	Allocation Percentage - Sewer Assets Allocated - Water (line 18 x line 23) Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water	0.193% 5,014 (4,137) 0 0	0.190% 5,042 (638) 0 0
28 29 30 31 32 33 34 35 36 37 38 39 40	Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer	0.193% 5,014 (4,137) 0 0	0.190% 5,042 (638) 0 0 0
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits	0.193% 5,014 (4,137) 0 0	0.190% 5,042 (638) 0 0
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits Water Sewer	0.193% 5,014 (4,137) 0 0 0	0.190% 5,042 (638) 0 0 0
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits Water Sewer Total Balance Sheet CWC-this system	0.193% 5,014 (4,137) 0 0 0 0 0 321 6,437	0.190% 5,042 (638) 0 0 0 0 161 5,495
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Allocation Percentage - Sewer Assets Allocated - Sewer (line 7 x line 17) (Less)Liabilities Allocated - Sewer (line 12 x line 17) Direct Assignment of CWC Accounts: Deferred Rate Case Expense Water Sewer Other Regulatory Assets Water Sewer Other Deferred Debits Water Sewer	0.193% 5,014 (4,137) 0 0 0	0.190% 5,042 (638) 0 0 0

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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.		12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Average Balance
1 2 3 4	Utility Plant Construction Work in Progress Utility Plant Acquisition	85,966,260 10,726,248	90,505,275 6,220,061	91,370,203 6,049,130	91,349,024 7,003,882	91,778,934 7,735,248	92,095,149 8,218,675	92,842,612 7,940,645	93,231,021 8,053,771	93,369,496 8,374,520	93,767,683 8,444,199	93,763,576 8,791,519	97,847,581 5,053,856	98,842,627 4,064,016	92,825,342 7,436,598
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
7 8	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)
9 10	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
11 12	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
13 14	Cash Accounts Receivable Customer	330,281 1,850,777	367,195 1,634,935	367,195 1,748,924	367,195 1,607,823	417,936 1,833,110	417,116 1,896,851	301,508 2,019,818	271,853 2,089,363	304,160 1,802,602	284,090 2,346,154	506,591 2,126,091	333,233 1,495,145	257,874 1,870,490	348,171 1.870,929
15 16		(60,221) (2,294,839)	(63,664) (2,620,359)	(63,413) (603,336)	(83,655) (1,656,319)	(77,442) (530,149)	(84,047) (353,689)	(84,175) (399,204)	(102,715) (715,902)	(116,991) (43,215)	(116,243) (711,304)	(135,468) (152,040)	(173,012) (1,172,843)	(150,752) (1,121,835)	(100,908) (951,926)
17 18	Notes Rec. Affiliates Temporary Investments	,,,,,,	5,092	(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	(757,300) 392
19	Materials & Supplies Unbilled Revenue	659,907	670,701	609,769	699,092	746.285	831,743	829.001	749,130	- 783,217	645,341	- 656.591	616,494	688,269	706.580
21	Prepayments	153,113	155,190	155,700	153,806	170,702	172,560	180,144	176,361	210,412	209,219	209,451	203,994	203,303	181,073
22 23	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
24 25	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
26 27	Prelim Survey & Investigation Chgs Deferred Rate Case Expense	2,695 1,463,105	2,695 1,5 4 9,581	2,695 1,628,699	2,695 1,825,590	2,695 1,939,511	2.033.013	3,025 2,163,119	5,302 2,196,340	104,923 2.189,455	106,243 115.935	145,695 135,972	146,751 144,201	150,924 196,273	52,026 1,352,369
28 29	Regulatory Assets Other Deferred Debits	1,902,193 499,109	1,865,647 490,193	1,829,101 477,396	1,792,556 473,555	1,756,010 484,060	1,719,463 473,612	1,682,918 464,714	1,652,285 454,054	1,621,652 443,845	1,591,019 426,275	1,561,082 411,422	1,529,754 386,609	1,499,121 508,769	1,692,523 461,047
30 31 32	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
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

Historical [X] Projected []

Docket No. 080121-WS Historical Test Year Ending December 31, 2007 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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	Liabilities	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	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			(14,519,439)	(14,610,772)	(14,521,137)	(14,470,292)		(14,776,827)	(15,108,004)	(17,037,040)	_, ,		(17,942,759)	(15,450,251)
5 6	Other Equity Capital	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(11/020/020)	(11,010,100)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(11,021,101)	(11,110,202)	(**, 0.1= 0.1.1	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(10,100,201,	(11,021,010,	(,,	(11,001,000)	(,	
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	TOTAL LONG TERM DEBT	20,501,000	21,640,440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,338
10	•														
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	936,506	909,683	799,218
12	Accts & Int. Payable-Assoc Cos														
13	Accrued Taxes	(601,457)	(794,904)	(784,031)	(885,992)	(730,385)	(563,328)	(466,880)	(734,503)	(764,216)	(1,668,643)	(1,586,004)	(2,578,863)	(2,860,234)	(1,155,342)
14	Accrued Interest	4,215	6,873	9,451	11,943	14,386	16,977	19,467	21,934	24,164	26,615	28,803	30,940	6,333	17,085
15	Accrued Dividends														-
16	Customer Deposits	582,055	574,701	563,299	551,856	538,675	532,477	539,456	531,789	520,054	513,357	501,455	493,285	287,122	517,660
17	Misc. Current & Accrued Liabilities	463,905	537,774	558,454	291,076	312,626	376,164	365,027	690,777	901,548	1,439,059	1,502,564	602,591	739,819	675,491
18															
19	TOTAL CURRENT & ACC LIABILITIES	2,730,128	998,068	1,110,123	562,099	793,966	1,150,883	1,095,488	909,261	1,227,086	888,065	1,071,108	(515,541)	(917,277)	854,112
20															
21	Other Deferred Credits & Oper, Reserves		2,044	4,088	6,132	7,739	8,909	10,079	11,249	12,419	13,589	14,759	15,929	17,099	9,541
22	•							- 12-01-1	·	•					
23	Contributions in Aid of Construction	26,756,946	26,814,834	26,843,520	26,861,162	26,927,275	26,960,311	26,981,271	26,994,018	27,011,754	27,077,994	27,091,567	27,168,192	27,263,271	26,980,932
24	Less: Accum Amort of CIAC	(11,493,433)	(11,569,896)	(11,646,361)	(11,722,827)	(11,799,291)	(11,875,755)	(11,953,026)	(12,030,242)	(12,107,485)	(12,184,923)	(12,262,362)	(12,339,976)	(12,351,642)	(11,949,017)
25	Accumulated Deferred Income Taxes-FIT	133,049	133,049	133,046	133,055	133,054	133,049	133,050	133,053	133,049	133,048	133,047	133,049	297,791	145,722
26	Accumulated Deferred Income Taxes-SiT	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	39,537	34,990
27	_														
28	Total CIAC & Def Taxes	16,431,173	15,412,598	15,364,816	15,306,001	15,295,649	15,252,216	15,195,906	15,131,440	15,071,929	15,060,730	14,996,863	14,995,876	15,248,957	15,212,627
29 30	TOTAL EQUITY CAPITAL & LIABILITIES	73,004,551	72.691.734	74,445,215	74,359,850	76,481,689	77.384.652	77.683.061	77.574.094	78.224.473	75,997,547	76.604.930	74.883.020	76,245,914	75.813.902

The Woods NET OPERATING INCOME

	SCHEDULE	PAGE
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Schedule of Water Net Operating Income

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

Florida Public Service Commission

Schedule:

B-1

Page:

1 of 1

Preparer:

S Szczygiel

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

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6)	(7) Requested	(8) Requested	(9)
Line		Books	Test Year	Test Year	Pro Forma	Pro Forma	Revenue	Annual	Supporting
No.	Description	2007	Adjustment	2007	Adjustments	Adjusted	Adjustment	Revenues	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

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule:

B-2

Page:

1 of 1

Preparer: S Szczygiel

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

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6)	(7) Requested	(8) Requested	(9)
Line		Books	Test Year	Test Year	Pro Forma	Pro Forma	Revenue	Annual	Supporting
No.	Description	2007	Adjustment	2007	Adjustments	Adjusted	Adjustment	Revenues	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	Ó	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%	

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 []

1 UTILITY TEST YEAR ADJUSTMENTS - 2007 2 A REVENUES 3 Billed less Booked Revenue (184) 4 Billed less Booked Revenue (687) 5 TOTAL REVENUE ADJUSTMENTS (184) (687)	Line		(1)		(2) 2007	(3) 2007	(4) Supporting
A REVENUES		Acct	Description		Water	Sewer	Schedules
Billed less Booked Revenue							
Billed Less Booked Revenue (687) (184) (687)		А			(40.4)		E- 2
TOTAL REVENUE ADJUSTMENTS (184) (687)	_				(104)	(ep?)	E-2
B				-	(184)		
8 OPERATIONS & MAINTENANCE 8 601/701 Salaries & Wages - Employees Normalize 2007 employee terminations & New Hires 508 (456) 9 601/701 Salaries & Wages - Officers, Exec. (additional 1.0%) 0 0 0 10 603/703 Salaries & Wages - Officers, Exec. (additional 1.0%) 0 0 0 11 604/704 Employee Pensions & Benefits 0 0 0 12 610/710 Purchased Water / Sewer Treatment 0 0 0 13 NA /711 Sludge Removal Expense 0 0 0 15 616/716 Fuel for Purchased Power 0 0 0 16 618/716 Chemicals Supplies 0 0 0 16 618/716 Chemicals & Supplies 0 0 0 17 620/720 Materials & Supplies 0 0 0 18 631/731 Contractual Services - Legal Normalize 2007 Audit Fees 90 86 19 632/732 Contractual Services - Legal Normalize 2007 August Normalize 2007 Service Headcount 15 14 Normalize 2007 August Normalize 2007 August Normalize 2007 Service Wage increase effective 10 9 10 47/107 Normalize 2007 FICA taxes on Service 4.0% Wage 1 1 10 10 10 10 10 11 10 10			TOTAL REVENUE ADDOSTMENTS	-	(10-1)	[001]	
8 601/701 Salaries & Wages - Employees Normalize 2007 employee terminations & New Hires 508 (456) 9 601/701 Normalize 4.0% Wage increase effective 4/1/07 170 138 10 603/703 Salaries & Wages - Officers, Exec. 0 0 0 10 603/703 Salaries & Wages - Officers, Exec. 1 604/704 Employee Pensions & Benefits 0 0 0 26 610/710 Purchased Water / Sewer Treatment 0 0 0 13 NA /711 Studge Removal Expense 0 0 0 14 615/715 Furchased Power 0 0 0 15 616/716 Fuel for Purchased Power 0 0 0 16 618/718 Chemicals 0 0 0 17 820/720 Materials & Supplies 0 0 0 18 631/731 Contractual Services - Engineering 0 0 0 19 632/732 Contractual Services - Legal Normalize 2007 Audit Fees 90 86 0 10 634/734 Contractual Services - Mgmt. Fees Normalize 2007 Service Headcount 15 14 10 Normalize 2007 Service Wage Increase effective 4/1/07 Normalize 2007 FiCA taxes on Service 4.0% Wage 1 1 1 1 1 1 1 1 1		В	OPERATIONS & MAINTENANCE				B-5. B-6
(additional 1.0%) Contractual Services - Legal Salving Salv		_		Normalize 2007 employee terminations & New Hires	508	(456)	20,20
11 604/704 Employee Pensions & Benefits 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9	601/701			170	138	
10 10 10 10 10 10 10 10	10	603/703	Salaries & Wages - Officers, Exec.		0	0	
NA /711 Studge Removal Expense 0 14 615/715 Purchased Power 0 0 0 0 0 0 0 0 0	11	604/704	Employee Pensions & Benefits		0	0	
15 15 17 15 15 16 17 15 16 16 17 16 16 16 17 16 16	12				0		
15 616/716 Fuel for Purchased Power 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	13		3 · · · · · · · · · · · · · · · · · · ·			0	
16 618/718 Chemicals C	14						
17 620/720 Materials & Supplies 0 0 0 0 0 0 0 0 0					_		
18 631/731 Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Legal Response Contractual Services - Accounting Romalize Legal fees on Used & Useful 18 17							
19 632/732 Contractual Services - Accounting Normalize 2007 Audit Fees 90 86					_	-	
Contractual Services - Legal Normalize Legal fees on Used & Useful 18 17					_	-	
Contractual Services - Mgmt. Fees Normalize 2007 Service Headcount 15 14						_	
Normalize 2007 4.0% Service Wage Increase effective							
Normalize 2007 FICA taxes on Service 4.0% Wage 1 1 1			Contractual Services - MgMt. Fees				
increase effective 4/1/07 24 635/735 Contractual Services - Testing 25 636/736 Contractual Services - Other 26 641/741 Rental of Bullding/Real Prop. 27 642/742 Rental of Equipment 28 650/750 Transportation Expenses 29 656/756 Insurance - Vehicle 30 657/757 Insurance - General Liability 31 658/758 Insurance - General Liability 32 659/759 Insurance - Other 33 660/760 Advertising Expense 34 666/766 Reg. Comm. Exp Rate Case Amort. 35 667/767 Reg. Comm. Exp Rate Case Other 36 670/770 Bad Debt Expense 37 675/775 Miscellaneous Expense 38 675/775 Normalize 2007 Intercompany misallocation due to 40 Fairways Normalize 2007 Intercompany misallocation due to 50 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				4/1/07			
25 636/736 Contractual Services - Other Normalize 2007 ACO billings 76 72	23	634/734			1	1	
Rental of Bullding/Real Prop. 0 0 0 0 0 0 0 0 0	24	635/735	Contractual Services - Testing		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 misallocation of a/c 426 (51) (49) 40 Fairways	25			Normalize 2007 ACO billings	76	72	
28 650/750 Transportation Expenses 0 0 0 0 0 0 0 0 0	26				0		
29 656/756 Insurance - Vehicle 0 0 0 0 0 0 0 0 0					0	-	
1					-	-	
1					_		
1					-	-	
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 Intercompany misallocation of a/c 426 (51) (49) to Operating Expenses Normalize 2007 Intercompany misallocation due to (33) (31) Fairways					•	-	
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 0 (1,779) 38 675/775 Normalize 2007 Intracompany misallocation of a/c 426 (51) (49) to Operating Expenses Normalize 2007 Intercompany misallocation due to (33) (31) Fairways					-	-	
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 (51) (49) to Operating Expenses Normalize 2007 Intercompany misallocation due to (33) (31) Fairways					· · · · · · · · · · · · · · · · · · ·		
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 (51) (49) to Operating Expenses Normalize 2007 Intercompany misallocation due to (33) (31) Fairways					_	_	
37 675/775 Miscellaneous Expense Normalize 2007 Intercompany allocations 0 (1,779) 38 675/775 Normalize 2007 Intracompany misallocation of a/c 426 (51) (49) to Operating Expenses 39 675/775 Normalize 2007 Intercompany misallocation due to (33) (31) Fairways					-	-	
Normalize 2007 Intracompany misallocation of a/c 426 (51) (49) to Operating Expenses Normalize 2007 Intercompany misallocation due to (33) (31) Fairways				Name alla - 2007 (atama papa alla - eti	-	-	
to Operating Expenses 39 675/775 Normalize 2007 Intercompany misallocation due to (33) (31) Fairways			Miscellaneous Expense		_	• • • • • • • • • • • • • • • • • • • •	
Fairways 40				to Operating Expenses	` ,	•	
	39	675/775			(33)	(31)	
41							
			TOTAL ORM AD HIGHERITO	· -		(4.072)	
42 TOTAL O&M ADJUSTMENTS 802 (1,979) 43			TOTAL OWN ADJUSTMENTS	-	802	(1,979)	

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

Line No.	(1) Description		(2) Pro Forma	(3) Pro Forma	(4) Supporting
	ITY TEST YEAR ADJUSTMENTS -	2007 continued	Water	Sewer	Schedules
2 C	DEPRECIATION NET OF AMO	PRTIZATION OF CIAC (Used & Useful)			
3	Allocation of Corporate IT	THE PROPERTY OF CIRC (USED & USEID)	648	044	B-13, B-14
4	Allocation of Corp Structures &	Improvements		614	
5			11	11	
6	PSC Depr Rate Correction, Dep	or Expn	6,183	4,599	
7	PSC Depr Rate Correction, Am	ort CIAC	470		
8	Reduction for NU&U		(22)	40	
9	TOTAL DEPRECIATION ADJU	STMENTS	7,291	5,186	
10			7,291		
11					
12 D	AMORTIZATION				
13			0	0	
14	•		Ö	0	
15	TOTAL AMORTIZATION ADJU	STMENTS	- 0	<u>0</u>	
16	-				
17					
18 E	TAXES OTHER THAN INCOM	E TAX			B-15
19	RAF adjustment	RAF on Adj'd Rev less RAF Per Books	(9)	(31)	0-13
20	Payroll tax adjustment	On Salary & Wage adjustments explained above	3,926	1,890	
21	Property tax adjustment		0	0,000	
22	Property tax adjustment	NU&U portion of Property Taxes	(23)	(4)	
23	TOTAL TAXES OTHER THAN	INCOME ADJUSTMENTS	3,894	1,854	
24				1,00 +	
25					
26 F	INCOME TAXES				
27	Income tax impact of the adjust		(5,124)	(2,547)	C-1
28	TOTAL INCOME TAX ADJUST	MENTS	(5,124)	(2,547)	٥.
29				1,41,0 1,7	
30	TOTAL EXPENSE ADJUSTME	NTS	6,863	2,514	

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

Line		(1)		(2)	(3)	(4) Supporting
No.	Acct	Description		Water	Sewer	Schedules
1	UTILITY	PRO FORMA ADJUSTMENTS			-	
2						
3	В	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			0	0	
10			Increase in Benefit costs/head in 2008	943	449	
11	610/710			0	0	
12					0	
		Purchased Power		0	0	
		Fuel for Purchased Power		0	0	
		Chemicals		0	0	
		Materials & Supplies		0	0	
17				0	0	
		Contractual Services - Accounting		0	0	
		Contractual Services - Legal		0	0	
	634/734	Contractual Services - Mgmt. Fees	Additional 2008 Service Co headcount	10	9	
21			Service Co. 4.0% Wage increase effective 4/1/08	39	37	
	634/734		FICA taxes on Service Co. 4.0% Wage Increase effective 4/1/08	3	3	
	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(122)	(115)	
	634/734		Additional 2008 Service Co employee benefits	26	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	O	
32	641/741	Rental of Building/Real Prop.	New office rent	17	16	
	642/742	Rental of Equipment		0	0	
	650/750	Transportation Expenses	Adjust fuel to \$3.36/gal	128	122	
	656/756	Insurance - Vehicle		0	0	
	657/757			0	0	
37	658/758	Insurance - Workman's Comp.		0	0	
38		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	Ō	
43 44	675/775	Miscellaneous Expense	New town half meeting expense (Aqua Connects)	120	114	
45 46		TOTAL O&M ADJUSTMENTS		4.000	0.450	
-10		I O I VE OWN WEST STREET 12		4,986	3,453	

Florida Public Service Commission

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Docket No. 989121-WS
Schedule Year Ended: 12/31/07
Historical [] Projected [X]

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

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	(1)	(2)	(3)	(4)
Line No.	Description	Water	Sewer	Supporting Schedules
	ITILITY PRO FORMA ADJUSTMENTS, continued			Buildanco
2				
3 C	DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) Meter Replacements 6 Month Net Depr (Addns less Retirement	s) 292	NA	B-13, B-14
5	Allocation of new corp. PCs and Network & Telephony enhancements	s) 292 98	NA 93	1
6	Allocation of new corp. Pos and Notwork & Telephony entitalisements	90	33	!
7		U	0	
ė.		0	·	
9		·	0	
10		0	ō	
11	TOTAL	390	93	
12			. 	
13				
14 D	AMORTIZATION			
15	•	0	0	
16	•	0	0	
17	TOTAL	0	0	
18				
19 E				B-15
20	Payroff tax adjustment On Salary & Wage adjustments explained a		102	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	197	305	
22	Property taxes associated with Pro Forma plant	250	18	
23 24	Property Tax adjustment for Non-Used & Useful plant	(8)	(9)	
2 4 25	TOTAL	601	416	
26 F	INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(2,441)	(1,558)	(J-1
28	TOTAL	(2,441)	(1,558)	
29	TOTAL		(1,550)	
30	TOTAL EXPENSE ADJUSTMENTS	3,536	2.404	
31		0,000		
32				
33 U	ITILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
35 A	NET OPERATING REVENUE			
36	Required Revenue Adjustment	50,809	47,151	B-1, B-2
37				
38 B				
39	Bad Debt Adjustment Due To Proposed Rate Increase	750	696	B-1, B-2
40				
41 E	· · · · · · · · · · · · · · · · · · ·		· 	
42	RAF on Revenue Adjustment @	4.500% 2,286	2,122	
43 44 F	INCOME TAX ADJUSTMENT			
44 F	Rate Year Revenue at Present Rates	23,019	19,545	B-1, B-2
46	Plus Required Revenue Adjustment	50,809	47,151	D-1, D-4
47	Rate Year Revenue at Proposed Rates	73,828	66,695	
48	, our norman att ropodou (tapod		00,000	
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	7,857	5,000	
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	18,428	17,101	

Test Year Operating Revenues

Fiorida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

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Page: 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	riovenace
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	Ō
18			540.5 Flat Rate - Reuse	0
19 20	TOTAL WATER SALES	22,333	TOTAL SEWER SALES	19,702
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	Ö
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	Ō	536.0 Other Sewer Revenues	530
27 28	TOTAL OTHER WATER REVENUES	870	TOTAL OTHER SEWER REVENUES	530
29	TOTAL WATER OPERATING REVENUES	23,203	TOTAL SEWER OPERATING REVENUES	20,232

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 [X] Projected []

Schedule: B-5 1 of 5 Page:

Preparer: S Szczygiel

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						Unacc. Water			Unacc. Water	
Line			2007	2007	2007	A)dstmnt @	2007	Pro Forma	Ajdstmnt @	
No.		Account No. and Name	Per Books	Normalizations	Normalized	0.00%	Adjusted	Adjustments	0.00%	Pro Forma
1	601	Salaries & Wages - Employees	17,052	678	17,730		17,730	2,754		20,484
2	603	Salarles & 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	0
5	615	Purchased Power	2,919	0	2,919		2,919	0		2,919
6	616	Fuel for Purchased Power	361	0	3 6 1	0	361	0	0	361
7	618	Chemicals	725	0	725		725	0		725
8	620	Materials & Supplies	863	0	863	0	863	0	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	` o´		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	0	48,225

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

Florida Public Service Commission

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

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

Historical [X] Projected []

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2007											2007	Per Books
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
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	a	O	O	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	O	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	٥	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 Schedule: B-5 Page: 3 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

Explanation: Provide a schedule of Direct 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	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	O.	o o	ò	` oʻ	Ö	0	0	O	0	` <u>0</u>	Ò	````	` oʻ
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	Chemicais	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)	(D)	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	O	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 27	675	Miscellaneous Expense	24	84	19	519	35	19	0	0	2	(65)	0	0	635
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

Florida Public Service Commission

Schedule: B-5

Page: 4 of 5
Preparer: S Szczygiel

The Woods Docket No. 080121-WS

Intercompany Expenses

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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
110.	601	Salaries & Wages - Employees	Jan	ren n	IVIAII	Apr	iviay	- O	Jui O	Aug	Oeb ^	0	1404	0	Aillidai
	603	Salaries & Wages - Officers, Exec.	11	13	(118)	11	11	21	13	11	17	17	11	13	27
3	604	Employee Pensions & Benefits	857	874	846	877	837	804	809	818	750	832	818	821	9,943
4	610		937	0/4	040	017	037	904	009	010	,50	002	0.0	02.	0,5.0
-	615	Purchased Power	ň	ň	Õ	ŏ	ň	Õ	ñ	ŏ	ñ	ñ	ñ	ň	ñ
6	616	Fuel for Purchased Power	0	Õ	n	ŏ	0	Ö	ň	ň	n	Õ	ñ	ñ	ŏ
7	618		ñ	ŏ	ñ	ō	Ö	ō	ő	Ô	ō	ō	Õ	Ō	0
ė	620	Materials & Supplies	Õ	ŏ	ő	ŏ	Ď	Õ	ő	Ö	ŏ	Ď	ō	ō	Ö
9	631	Contractual Services - Engineering	Ô	Ō	Õ	ō	0	ō	ō	0	0	0	Ō	0	0
10	632	Contractual Services - Accounting	21	18	18	(11)	11	11	11	11	(6)	11	11	(79)	25
11	633	Contractual Services - Legal	0	0	0	`o´	Ö	0	0	0	Ò	C	0	Ò	0
12	634		112	112	133	177	172	159	115	69	206	124	157	133	1,669
13	635	Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
14	636		70	62	56	65	69	59	65	68	71	72	76	73	806
15	641	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	642		0	0	0	0	0	0	0	0	0	0	٥	0	0
17	650	Transportation Expenses	88	97	98	94	108	98	90	114	93	113	106	95	1,195
18	656	Insurance - Vehicle	7	7	7	7	7	7	6	7	7	7	7	7	79
19	657	Insurance - General Liability	26	26	26	26	26	26	26	26	26	26	26	26	314
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	10 4
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		0	0	0	0	0	0	0	0	0	0	0	0	0
26	675	Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27 28		TOTAL WATER O & M EXPENSES	1,205	1,222	1,079	1,258	1,253	1,197	1,147	1.136	1,176	1,213	1,223	1,102	14,211
20		I O I AL TIA I ER O & M EXPENSES	1,200	1,222	1,019	1,200	1,200	1,131	1,147	1,130	1,170	1,213	1,220	1,102	17,21

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

Florida Public Service Commission

Schedule: B-5 Page:

5 of 5 Preparer: S Szczygiel

The Woods Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

	_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line			2007											2007	Total	Allocation
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug _	Sep	Oct	Nov	Dec	Annual	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	Q	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	o o	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	Ò	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	Ď	0	2	0	(2)	0	2	0.04%
13	635	Contractual Services - Testing	0	0	0	0	0	0	0	0	4	1	(4)	Ō	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		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	Ò	0	Ö	Ò	` oʻ	Ò	Ò	Ò	O O	(0)	0	` o´	0.00%
19	657	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	(0)	a	Q	0.01%
20	658	insurance - Workman's Comp.	٥	0	0	0	0	0	0	0	0	0	(0)	ō	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	Ó	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	a	0	0	o o	0	0	0.00%
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	Ó	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 [X1 Projected [1

Schedule:

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Page: Preparer: 1 of 5 S Szczygiel

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						Excess I&I			Excess I&I	
Line			2007	2007	2007	Ajdstmnt @	2007	Pro Forma	Ajdstmnt @	
No.		Account No. and Name	Per Books	Normalizations	Normalized	N/A	Adjusted	Adjustments	N/A	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

Schedule: B-6 Page:

2 of 5 Preparer: S Szczygiel

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1.6															Total
Line		A 111 141	2007			_					_	<u>.</u> .		2007	Per Books
No.	704	Account No. and Name	Jan	<u>Feb</u>	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	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		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		0	0	0	0	0	0	0	0	0	O	0	0	0
5	711	Sludge Removal Expense	414	0	414	414	0	414	0	414	0	72	Q	Q	2,142
6			492	226	265	251	275	239	264	254	276	227	168	245	3,182
7	716		0	0	0	0	0	0	0	0	0	0	0	0	0
8	718		121	135	162	213	175	160	106	0	239	72	231	239	1,852
9	720		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	G	0	0	0	22
11	732		20	17	17	(58)	10	10	10	10	(8)	10	12	(75)	(25)
12	733		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	٥	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	a	Ŕ	A	99
23	760	Advertising Expense	Ō	ō	ō	ō	Ō	ō	ō	ŏ	3	ñ	(3)	ő	3
24	766	Reg. Comm. Exp Rate Case Amort.	ō	ō	ō	Ō	ō	ō	ō	ō	ñ	ñ	0,	ñ	ñ
25	767	Reg. Comm. Exp Other	ā	õ	ā	õ	õ	Ď	ŏ	ō	Ď	n	ņ	ň	ñ
26	770	Bad Debt Expense	15	31	225	133	166	76	(4)	210	3,125	(2,350)	(890)	118	857
27	775		111	163	123	117	121	135	136	131	1,321	129	(1,228)	131	1,389
28				100				700	100		.,0.	120	(1,220)	131	1,000
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

Schedule: B-6

Page: 3 of 5 Preparer: S Szczygiei

The Woods Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Explanation: Provide a schedule of Direct 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			2007											2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
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		(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		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		Purchased Power	489	223	261	248	271	234	260	250	229	221	212	240	3,137
7	716		0	0	0	0	0	0	0	0	0	0	0	0	0
8	718		121	135	162	213	175	160	106	0	239	72	231	239	1,852
9	720		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		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		Contractual Services - Testing	132	0	263	0	291	41	132	132	146	148	104	308	1,695
15		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		Rental of Equipment	0	0	0	0	0	0	٥	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	o o	(0)
22	759	Insurance - Other	0	0	0	0	0	0	(0)	(D)	Ō	D	0	0	o o
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

The Woods Docket No. 080121-WS

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

Fiorida Public Service Commission

Schedule: B-6 4 of 5 Page:

Preparer: S Szczygiel

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line		2007											2007	Total
No.	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1 701	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0
2 703		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	٥	0	0	0	0	0	0	0	0
	Fuel for Power Production	0	0	0	0	٥	0	0	0	0	0	0	0	0
	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
	Contractual Services - Engineering	0	0	0	0	0	0	0	O O	0	0	0	0	٥
	Contractual Services - Accounting	20	17	17	(10)	10	10	10	10	(6)	10	10	(75)	24
	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
	Contractual Services - Testing	0	0	0	0	0	0	0	0	C	0	0	0	0
	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
	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
24 766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	Ö	0
25 767	Reg. Comm. Exp Other	0	0	0	0	0	0	o	o	Ó	Ó	0	ŏ	ō
	Bad Debt Expense	0	0	0	0	0	0	0	Ó	0	o	0	Ō	Ō
	Miscellaneous Expense	0	0	0	0	Ō	Ō	ō	ō	ō	ō	Õ	ñ	ō
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

Schedule: B-6

Page: 5 of 5 Preparer: S Szczygiel

The Woods Docket No. 080121-WS

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

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line			2007												, ,	, ,
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	A f=	2007	Total	Allocation
1	701	Salaries & Wages - Employees	205	214	241	227	235	270	316	303	3,050		Nov	Dec	Annual	Rate
2	703	Salaries & Wages - Officers, Exec.	38	39	44	42	43	49	58	55	3,050 559	418	(2,842)	302	2,938	46.83%
3	704	Employee Pensions & Benefits	(7)	(7)	(8)	(8)	(8)	(9)	(11)	(10)		77	(521)	55	539	8.59%
4	710	Purchased Sewage Treatment	Ô	o´	, o,	0	0	(3)	(11)	(10)	(105)	(14)	98	(10)	(101)	
5	711	Sludge Removal Expense	Ō	ñ	ň	ñ	ň	Ô	Ö	0	Ü	Ü	0	0	0	0.00%
6	715	Purchased Power	3	3	ă	3	4	4	5		47	u ^	0	o.	0	0.00%
7	716	Fuel for Power Production	ō	ō	n	ñ	7	7	,	9	47	0	(44)	5	45	0.72%
8	718	Chemicals	Ō	ō	ő	ñ	ň	ŏ	0	0	Ü	U	Ü	0	0	0.00%
9	720	Materials & Supplies	5	5	6	6	6	7		7	74	- 0	0	0	0	0.00%
10	731	Contractual Services - Engineering	ō	õ	ő	ů	Õ	ဂ်	0	΄.	74	10	(69)	7	71	1.14%
11	732		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(O)	U	0	0	0	0	0.00%
12	733	Contractual Services - Legal	10	11	12	11	12	13	16	(0) 15	(2)	(0)		(0)	(1)	
13	734	Contractual Services - Mgmt. Fees	ō	0	, <u> </u>	'n	.0	13	0	15	152	21	(141)	15	146	2.33%
14	735	Contractual Services - Testing	ŏ	ŏ	ű	ñ	0	0	4	U 1	3	0	(2)	0	2	0.04%
15	736	Contractual Services - Other	66	69	77	73	76	86	101	97	978	1	(5)	1	5	0.09%
16	741	Rental of Building/Real Prop.	43	45	51	48	50	57	67	64	978 644	134	(911)	97	942	15.02%
17	742	Rental of Equipment	3	3	4	4	4	4	5	64		88	(600)	64	620	9.89%
18	750	Transportation Expenses	(15)	(16)	(18)	(17)	(17)	(20)	(23)	(22)	49	(04)	(46)	. 5	48	0.76%
19	756	Insurance - Vehicle	0	0	(.0,	1177	(17)	(20)	(23)	(22) n	(223)	(31)	208	(22)	(215)	-3.43%
20	757	Insurance - General Liability	ō	ñ	ň	Õ	ŭ	ŏ	0	0	0	U .	(0)	0	0	0.00%
21	758	Insurance - Workman's Comp.	ō	ñ	ň	Ô	ŏ	0	0	0	1	υ	(0)	0	0	0.01%
22	759	Insurance - Other	ŏ	ñ	ň	ņ	ŏ	0	0	Ü	Ü	Ü	(0)	0	0	0.00%
23	760	Advertising Expense	ō	ñ	ň	Ď	ň	0	0	Ü	U	Ü	(0)	0	0	0.00%
24	766	Reg. Comm. Exp Rate Case Amort.	ñ	ŏ	Õ	ŏ	ň	0	Ü	0	3	0	(3)	0	3	0.05%
25	767	Reg. Comm. Exp Other	ñ	ň	Õ	0	0	0	0	0	0	0	0	0	0	0.00%
26	770		(3)	(3)	(3)	(3)	(3)	(4)	(4)	(4)	U (44)	0	0	0	0	0.00%
27		Miscellaneous Expense	88	92	104	98	102	116	(4) 136	(4) 131	(41)	(6)	38	(4)	(40)	-0.63%
28		-		-	10-7	30	102	110	130	151	1,318	181	(1,228)	131	1,269	20.24%
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	100.00 /4

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 1 of 1

Page: 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.

		(1)	(2)	(3)	(4)	(5)
			Historical	Test Year		
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2002	2007	Difference	% 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 29		Total Customers (EOY) Consumer Price Index - U	71.0	78.0	7.0	9.86% 11.38%
30						22.37%
30		Growth Plus Inflation				22.31%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

The Woods Docket No. 080121-WS Schedule: B-7 Supl Page: 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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

	(1)	(2)	(3)
Line	Acct		-
No.	No.	Account Name	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
20	0,0	modelia room Experior	The office de net mittake all assists and a similar

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

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

Schedule: Page: B-8 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.

		(1)	(2)	(3)	(4)	(5)
			Historical	Test Year		
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2002	2007	Difference	% 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	•	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	07.0	14.0	7.0	11.38%
31		Growth Plus Inflation				23.02%

Supporting Schedules: B-6, F-8

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 Supl Page: 1 of 1

Preparer: S Szczygiel

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

	(1)	(2)	(3)
Line	Acct		
No.	No.	Account Name	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 entitles
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.

	(1)	(2)	(3)	(4)
Line				
No.	Consultant	Type of Service	Amount	Description of Work Performed
Wate	er			
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	23918Severn Trent	Oth-Cust Acct	507	Oth-Cust Acct
6				
7				
8				
9				
10				
Sew	er			
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	23918Severn Trent	Oth-Cust Acct	465	Oth-Cust Acct
17 18				
19				
20				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

The Woods Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: Preparer:

B-10 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	(1) Firm or	(2) Counsel, Consultant	(3)	(4) Total Est of	(5) Type of Service	(6)	(7)
No.	Vendor Name	or Witness	Hourly Rate	Total Est of Firm's Charges	Rendered	Comments	Hours
110.	V SHOOT I VANIE	OH VYIUNGSS	Rate	Films Charges	Rendered		
1	Legal						
2		Rutledge, Ecenia, Purnell & Hoffman	300.00	275,000	Legal		917
3	Sub-Total Legal	. ,		275,000	-		
4	0			=: 0,000	-		
5	Consulting & Other Exp	o rts					
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and regulations.	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs, & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00		Consulting	Witness on Rate Base	640
11	DTF Solutions, Inc.	Danieł Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	Sub-Total Consulting		•	709,000	•	.,,	
13			•		•		
14	Aqua Services Employe						
15	Aqua Services, Inc.	Daubert, J.R.	47,00	45,000	Accounting		957
16	Aqua Services, Inc.	Devine, Brian	40.00		Accounting		750
	Aqua Services, Inc.	Drager, Rick	52.00		Accounting		865
	Aqua Services, Inc.	Guth, Nance	36.58		Accounting		137
	Aqua Services, Inc.	Shank, David	72.00		Accounting		69
20	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legal		769
21	Sub-Total Aqua Employ	rees		190,000	_		
22 23	0#						
24	Other	_		25.000			
25	Travel, Lodging & Meals System Maps	5		25,000			
26	PSC Pre-Audit			40,000			
27	FSC Pre-Audit			10,000			
	FL PSC	FL PSC		0.000	Filing Fee		
29	Printer	76730			Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Prin	iting		3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Pos	tage & Mailing		20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			3,900			
34	Sub-Total Other		•	190,000	•		
35	Total		•	1,364,000	•		
36	Estimate Through PAA I	or Commission Hearing [X]	•	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•		

8	Amortization of Rate Case Expense:
b	
C	
d	Prior Unamortized Rate Case Expense
e	Subtotal Prior Cases
f	
а	Current rate Case Expense
- ḥ	
i	Total Projected Rate Case Expense
i	
K	Amortization Period in Years:
ŀ	Annual Amortization
m	
n	Method of Allocation Between Systems:

(A)	(B)	(C)	(D)	(E)
	Wate		Sewer	
		Allocated		Allocated
Total	Allocation %	Amount	Allocation %	Amount
a	0.304%		0.28	8% 0
	0.50474		0.20	0780
	_			 -
1,364,000	0.304%	4,148	0.28	18% 3,930
1,364,000	-			
1,364,000	-	4,148		3,930
4				
341,000		1,037		982
	_			

(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 Szczygieł

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.

	(1)	(2)	(3)	(4)
Line			Total	How often
No.		Description	Cost	to Repeat
1	WATER:			
2	None			
3				
4				
5				
6				
7				
8				
9				
10	TOTAL WATER PROJECTS			
11				
12	SEWER:			
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	(2 Acct		(3)	(4)	(5) Allocation Pe	(6) ercentage	(7) es	(8) Allocation	(9)	(10) Amounts All	(11) ocated	(12)	(13) Gross
No.	Water	Sewer	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
1	601	701	Salaries & Wages - Employees						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		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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line	Acct				Allocation Pe			Allocation	Amounts Allocated				Gross
No.	Water	Sewer	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
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						Ò	0		. O	-
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 B-13

1 of 1

R Griffin

Schedule:

Preparer:

Page:

The Woods Docket No. 080121-WS

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

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

		(1)	(2)	(3) Histori	(4) ical Test Year	(5) 2007	(6)	(7) Pro Forma Ad	(8)
Line		-	2007	Utility	Adjusted	Used & Use	ful	Depreciation	U&U
No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Expense	Expense
1	INTANG	IBLE PLANT							
2	301.1	Organization	0	0	0	100.00%	0	0	0
3	302.1	Franchises	13	0	13	100.00%	13	ō	0
4	339.1	Other Plant & Misc. Equipment	0	6,549	6,549	100.00%	6.549	ō	Ō
5	SOURC	E 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	ŏ	Ō
8	305.2	Collect. & Impound Reservoirs	O	`o´	0	100.00%	0	Ö	ŏ
9	306.2	Lake, River & Other Intakes	0	0	ō	100.00%	Ŏ	ő	ō
10	307.2	Wells & Springs	ō	ō	õ	100.00%	Ō	ō	ō
11	308.2	Infiltration Galleries & Tunnels	ō	ō	ō	100.00%	Ö	Ö	ō
12	309.2	Supply Mains	4	ō	4	100.00%	4	Õ	ō
13	310.2	Power Generation Equipment	0	ō	Ó	100.00%	0	ŏ	ā
14	311.2	Pumping Equipment	35	(5)	30	100.00%	30	õ	ō
15	339.2	Other Plant & Misc. Equipment	0	0,	0	100.00%	0	0	ŏ
16		TREATMENT PLANT	_	•	•		_	Ū	_
17	303.3	Land & Land Rights	Q	0	0	100.00%	0	0	0
18	304.3	Structures & Improvements	748	(93)	655	100.00%	655	ő	ō
19	311.3	Pumping Equipment	0	0	0	100.00%	0	ŏ	Ö
20	320.3	Water Treatment Equipment	969	(219)	750	100.00%	750	Ö	ŏ
21	339.3	Other Plant & Misc. Equipment	0	(2.0)	0	100.00%	0	0	ŏ
22		MISSION & DISTRIBUTION PLANT	J	v	•	100.0078	ŭ	v	· ·
23	303.4	Land & Land Rights	0	o	0	100.00%	0	0	0
24	304.4	Structures & Improvements	ñ	ñ	ő	100.00%	Ö	0	Ö
25	311.4	Pumping Equipment	243	ő	243	100.00%	243	o o	ŏ
26	330.4	Distr. Reservoirs & Standpipes	207	(12)	195	100.00%	195	0	ŏ
27	331.4	Transm. & Distribution Mains	72	(7)	66	45.50%	30	0	Ô
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	(20)	0	100.00%	0	0	292
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	ő
33		AL PLANT	•	U	U	100.0076	v	U	·
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	.,	8	100.00%	8	Ö	Ö
37	340.51	Computer Equipment	Ö	648	648	100.00%	648	98	98
38	341.5	Transportation Equipment	ő	048	0	100.00%	Q Q	6	G
39	342.5	Stores Equipment	0	Ö	ŏ	100.00%	ő	Ö	ŏ
40	343.5	Tools, Shop & Garage Equipment	956	ő	956	100.00%	956	0	Ö
41	344.5	Laboratory Equipment	0	Ö	0	100.00%	0	Ö	Ö
42	345.5	Power Operated Equipment	0	0	Ö	100.00%	Ö	0	0
43	346.5	Communication Equipment	0	0	ŏ	100.00%	Ŏ	0	0
44	347.5	Miscellaneous Equipment	0	0	0	100.00%	0	_	0
45	348.5	Other Tangible Plant	0	0	0		0	0	Q
46	5-10.0	Culer rangible mant	U	U	U	100.00%	U	G	ų.
47		TOTAL DEDDECIATION EVDENCE	0.477		40 000		40 004		200
48		TOTAL DEPRECIATION EXPENSE	3,477	6,843	10,320	00 050/	10,284	390	390
46		Composite U&U Rate	/4 E00\	470	(4.440)	99.65%	(4.005)		
50		(LESS) AMORTIZATION OF CIAC	(4,582)	470	(4,112)		(4,098)	0	0
51		NET DEPRECIATION EXPENSE	(1,105)	7,313	6,207		6,186	390	390
J,		TEL PEL REGISTION EXPENSE	(1,100)	1,313	0,201	-	0,100	აჟ0	აჟი

Florida Public Service Commission

The Woods

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

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

		lion: Provide a schedule of test year non- (1)	(2)	(3) Histor	(4) ical Test Year	(5) 2007	(6)	(7) Pro Forma Ac	
Line		•	2007	Utility	Adjusted	Used & Use		Depreciation	Ú&U
No.	IAIT AAS	Account No. and Name	Expense	Adjustments	Expense	%	Expense	Expense	Expense
1	351.1	IBLE PLANT Organization	0	0	0	100.00%	0	0	0
2 3	352.1	Franchises	11	0	11	100.00%	11	0	0
4	389.1	Other Plant & Misc. Equipment	0	Ö		100.00%	0	0	0
5		CTION PLANT	v	v	v	100.0076	Ŭ	Ū	ŭ
6	353.2	Land & Land Rights	0	0	0	100.00%	0	0	0
7	354.2	Structures & Improvements	0	ō	0	100.00%	Ō	Ō	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	O	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 17	353.3	/I PUMPING PLANT Land & Land Rights	0	0	0	100.00%	0	0	0
18	354.3	Structures & Improvements	0	ő	0	100.00%	0	0	0
19	355.3	Power Generation Equipment	ő	ŏ	Ö	100.00%	ŏ	ő	ő
20	370.3	Receiving Wells	ŏ	ő	ŏ	100.00%	ő	ő	ŏ
21	371.3	Pumping Equipment	305	ő	305	100.00%	305	ő	ŏ
22	389.3	Other Plant & Misc. Equipment	0	ŏ	0	100.00%	0	ő	ŏ
23		MENT 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		MED 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 36	371.5 374.5	Pumping Equipment	0	0	0 0	100.00% 100.00%	0	0	0
37	380.5	Reuse Distribution Reservoirs 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	ő	ő	Ö	100.00%	ő	ő	ŏ
40		MED WATER DISTRIBUTION PLANT	Ū	Ū	Ū		J	ŭ	J
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		AL PLANT	_	-	-	400.000/			_
51	353.7	Land & Land Rights	0	0	0	100.00%	0	0	0
52 53	354.7 390.7	Structures & Improvements	0 7	11 0	11	100.00% 100.00%	11 7	0	0
54	390.71	Office Furniture & Equipment	ó		7		614	93	93
55	390.71	Computer Equipment Transportation Equipment	0	614 0	614 0	100.00% 100.00%	014	93	93
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	ő	0	ŏ	100.00%	Ö	0	ŏ
59	395.7	Power Operated Equipment	Ö	ő	Ö	100.00%	Ö	Ö	ő
60	396.7	Communication Equipment	ŏ	ŏ	ŏ	100.00%	Õ	Ö	ō
61	397.7	Miscellaneous Equipment	ō	ō	ō	100.00%	0	ō	Ö
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 65		Composite U&U Rate (LESS) AMORTIZATION OF CIAC	(48)		(7)	98.90%	(7)	0	0
66		NET DEPRECIATION EXPENSE	1,794	5,264	7,058	-· <u>·</u>	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 1 of 1

Page: Preparer:

S Szczygiel

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

·	(1)	(2) Regulatory	(3)	(4) RE & Personal	(5)	(6)
Line No.	Description	Assessment Fees (RAFs) 4.50%	Payroll Taxes 8.23%	Property Tax on U&U 1.30%	Other	Total
Wate	r					
1 2	Test Year Per Books	1,044	(144)	1,275		2,175
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	•					0,012
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		162			162
12	2007 Plant in Service Additions		102	197		197
13	Pro Forma Plant in Service Additions			250		250
14	Non-U&U Adjustment @ 1.80%			(8)		
15	Total Pro Forma Adjustments	0	162	439	0	(8) 601
16	Adjusted Pro Forma	1,036	3,944	1,691	0	6,671
17	riajastoa i 10 i olilla	1,000	3,344	1,031		0,077
18 19	RAFs Assoc. with Revenue Increase	2,286				2,286
20	Total Pro Forma	3,322	3,944	1,691	0	8,957
Sewe	r					
21 22	Test Year Per Books	911	(136)	165		940
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	·					
	RAFs Assoc. with Revenue Increase	2,122				2,122
40	Total Pro Forma	3,001	1,855	475	0	_5,332

Recap Schedules: B-1, B-2

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

The Woods TAX SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
Reconciliation of Total Income Tax Provision	C-1	7 5
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
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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: Page:

C-1 1 of 1

Preparer:

W Jerdon

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Line		Year End	Utility	Year End	Pro Forma		Supporting
No.		Per Books	Adjustments	Adjusted	Adjustments	Pro Forma	Schedules
Wate	er				1		
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)	
Sew	er						
7	Current Tax Expense	(11,067)	(3,113)	(14,179)	(1,558)	(15,738)	C-2
8	Deferred Income Tax Expense	0	565	565	o o	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 []

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.

Florida Public Service Commission

Schedule:

C-2

Page: Preparer: 1 of 1 W Jerdon

	(1)	(2)	(3)	(4) Water	(5)	(6)	(7)	(8)	(9) Sewer	(10)	(11)	(12)
Line		Year End	Utility	Year End	Pro Forma	Pro Forma	Year End	Utility	Year End	Pro Forma	Pro Forma	Supporting
<u>No.</u>	Description	Per Books	Adjustments	Adjusted	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Adjustments	Adjusted	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	(_0,000,	(1,111)	(1,111)		(1,462)	(,	(855)	(855)		(933)	
3			(-,,	(.,,	1	(`	<u> </u>		
4	Taxable Income	(20,304)	(13,283)	(33,588)	(6,327)	(39,915)	(28,689)	(6,603)	(35,293)	(4,040)	(39,333)	Σ
5	•]							
6	Schedule M Adjustments									[.		
7	Permanent Differences	•	0	0] 0	0	•	0	0	, 0	0	- •
8	Timing Differences		2,222	2,222	0	2,222		1,466	1,466		1,466	
9	Total Schedule M Adjustments	0	2,222	2,222	0	2,222	0	1,466	1,466	0	1,466	
10											(40.700)	
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	State Tax Rate	5.5%	5.5%	E E9/	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
13 14	State Income Taxes	5.5% (1,117)		5.5%		(2,318)	9.5% (1,578)		(2,022)		(2,244)	
15	State income Taxes	(1,117)	(003)	(1,970)	1 (340)	(2,310)	(1,576)	(444)	(2,022)	(222)	(2,244,	,
16	Federal Taxable Income	(19,188)	(14,652)	(33,840)	(5,979)	(39,819)	(27,111)	(7,625)	(34,736)	(3,818)	(38,554	١
17	rederm raxable income	(15,100)	(14,002)	(00,040)	(5,575)	(00,010)	(21,111)	(1,020)	(54,755)	(0,0.0)	(00,004	,
18	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	, 1
19	Federal Income Taxes	(6,716)		(11,844)		(13,937)	(9,489)		(12,158)		(13,494)	
20		(-,-,-,	(-,,,	(* -17	(=,===,	(**,**=*,	(-,,	(_,,,	(/	`\ ``	•	,
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)	<u> </u>
24	•											_
25	Summary:											
26	Current State Income Tax	(1,117)	, ,	(1,970)		(2,318)	(1,578)	, ,	(2,022)	, ,	(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			, , , , , , , , , , , , , , , , , , , ,					73.4		// // //	(45.500)	.
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)	<u>}</u>

Schedule of Interest in Tax Expense Calculation

Fiorida 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.

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line No.	Description	2007 Per Books	2007 Adjustments	2007 Adjusted	<u> </u>	2007 Per Books	2007 Adjustments	2007 Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	0	1,104	1,104	Note*	0	847	847	Note*
2	Amortization of Debt Premium,	0	0	0		0	0	0	
	Discount and Expense Net							•	
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	ò	
6	ITC Interest Synchronization	0	0	0		0	ō	ā	C-7
7	Total Used For Tax Calculation	0	1,111	1,111	-	0	855	855	-

1141	Y for Option 2 Companies (s	99 3CH. C-1	/ _	Water				Sewer			
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Onl Weighte Cost
8 9 10	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applic	able				Not Appli	cable	
12	Total										
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Interest Adjustment (To Line	Line 12) e 6)				1			- :		

* 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	1 039/ 8

 Weighted Cost of Long Term Debt (D-1)
 1.79%
 1,104
 1.83%

 Weighted Cost of Short Term Debt (D-1)
 0.00%
 0
 0.00%

 Adjusted Interest on Debt
 1,104

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

The Woods Docket No. 080121-WS Pro Forma Schedule: C-3
Page: 2 of 2
Preparer: W Jerdon

Pro Forma
Historical [] Projected [X]

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.

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line No.	Description	2007 Adjusted	Pro Forma Adjustments		•	2007 Adjusted	Pro Forma Adjustments		
1	Interest on Long-Term Debt	1,104	351	1,454	Note*	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	Note*	0	(0)	0	Note*
4	Other Interest Expense	8	ò	8		7	0	7	
5	Less: AFUDC	Ō	Ô	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	1,111	351	1,462	- =	855	78	933	- -

DNL	Y for Option 2 Companies (see	Sch. (-/))	Water				Sewer		T-4-1	Date Oak
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt On Weighte Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applic	able				Not Appli	cable	
12	Total				·		<u></u>		-		
13 14 15	Weighted Debt Cost (From Lir								-		

* Note: Calculations for utility adjusted interest:

	water			
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.

······································	(1)	(2)
Line	• •	(-)
No.	Description	Amount
WATER		7 41104111
1		
2 None		
3		
4 Total		0
SEWER		
5		
6 None		
7		
8 Total		
		<u>-</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: Page:

C-5 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.

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line	•							Supporting
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules
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)	•	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			<u></u>					
12	Total Timing Differences (To C-2)	0	2,222	2,222	0	1,466	1,466	
13	•				-			
14	State Tax Rate	5.5%	ı	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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line	_		ccount No. 283 erred Tax Liabili	ty		Account No	-	Net Defe	erred Income	e Taxes
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R									
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
SEWE	R									
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.

(1)		(2)	(3)	(4)
		Acc	ount No. 28306	3
		Deferre	d State Tax Lia	ability
			Current	
Line		Beginning	Year	Ending
No.	Year	Balance	Change	_Balance
WATE	R			
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
SEWE	R			
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

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

C-6

Page:

3 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.

	(1)	(2)	(3)	(4)
			count No. 2830	
		Deferred	Federal Tax L	iability
			Current	
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	R	<u> </u>		
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
SEWE	R			
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

Docket No. 080121-WS

Schedule: C-7
Page: 1 of 4
Preparer: W Jerdon

Historical Test Year Ending December 31, 2007

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)
					3% ITC						4% ITC		
			Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	
Line		Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year	Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year_	Adjust	Year	Adjust.	Balance
140,	i oai	Daianos	. 501		. 501	, 15,400					·····		

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		
			Amount	Realized	Amor	tization	<u>.</u>		Amount	Realized	Amor	tization	
Line		Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year	Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

1 NONE NONE

Investment Tax Credits - Company Policies

Florida Public Service Commission

The Woods Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7

Page: 3 of 4

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

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: C-7
Page: 4 of 4
Preparer: W Jerdon

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

NONE

Parent's Debt Information

Florida Public Service Commission

The Woods Docket No. 080121-W

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

e: C-8

Page:

1 of 1

Preparer:

S Anzaldo

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Average	% of	Cost	Weighted	Supporting
No.	Description	Amount	Total	Rate	Cost	Schedules
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock		See Note			
4	Common Equity (State Retained Earnings					
	Separately - Parent Only)					
5	Deferred Income Tax					
6	Other-Retained Earnings					
_		•			^	
7	Total	0	<u> </u>		0	ı
	Danuat Daht Adiostment Calculation					
	Parent Debt Adjustment Calculation					
8	Weighted Cost of Parent's Debt (Line 1 & 2	col. 5)	0			From
9	Effective consolidated tax rate	, 001. 07	· ·			B-1
10	Parent's Tax Deduction on Debt Interest		0	•		
	Water		· ·			
11	Equity of Subsidiary					D-1
12	Parent Debt Adjustment		0	•		
	(to C-1) Allocation to subsidiary at		0			A-17
	Sewer					
13	Equity of Subsidiary			_		D-1
14	Parent Debt Adjustment (to C-1)		0			
	(to C-1) Allocation to subsidiary at		0			A-17

Note

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

Income Tax Returns

Florida Public Service Commission

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

Schedule: C-10 Page: 1 of 1 Preparer: W Jerdon

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

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

The Woods CAPITAL SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	<u>NUMBER</u>	<u>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)
		Reconciled			Weighted		
Line		To 2007		Cost	Cost		Supporting
	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
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	61,692	100.00%	-	7.74%	4,774	,
SEW	/ER						
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	46,190	100.00%	-	7.94%	3,668	!

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

2 of 2

Page: 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)
		Reconciled			Weighted		
Line		To Pro Forma		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
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	79,926	100.00%	-	7.87%	6,289	:
SEW	ÆR						
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	50,249	100.00%	_	7.97%	4,005	•

Reconciliation of Capital Structure to Requested Rate Base

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-2

Page: Preparer:

1 of 1

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)
					Reconciliation	Reconciled	Reconciled	
Line		Balance	Balance	13 Mo	Adjustments	To 2007	To Pro Forma	Supporting
No.	Class of Capital	12/31/2006	12/31/2007	Average†	Pro rata *	Rate Base	Rate Base	Schedules
Wate	er			<u> </u>				
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	54,542	71,828	61,692	0	61,692	79,926	- A-1
Sew	er							
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	37,805	59,868	46,190	0	_46,190	50,249	- A-2

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

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

^{*} List corresponding adjustments to rate base below:

Preferred Stock Outstanding

Florida Public Service Commission D-3

The Woods Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page:

1 of 1 S Anzaldo Preparer:

Utility [X] or Parent [X]

1

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

There is no Preferred Stock for this subsidiary nor its parent

Cost of Short-Term Debt

Florida Public Service Commission

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

Schedule: D-4
Page: 1 of 1
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.

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

Cost of Long-Term Debt

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

Utility [X] or Parent []

1

The Woods

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.

Florida Public Service Commission

Schedule:

D-5

Page: Preparer: 1 of 2 S Anzaldo

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

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

D-5 Schedule: 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.

(1)		(2))	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No. Description, Years of Life, Cou	roon Pate	leeue 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	Total	Effective Cost Rate (11)/
	pon Rate	issue Date,	watunty Date	value	Odistanding	One real	With Coi (4)	Will CO (4)	Principal Outst.	Outstanding	Rate) x Col(4)	(8)+(9)+(10)	((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	4.879
7 Unsecured Note - 11 years	4.87%	07/31/2003	07/31/2014	27,000,000	3,135,582	-	-	-	•	-	152,703	152,703	4.879
8 Unsecured Note - 13 years	4.87%	07/31/2003	07/31/2016	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.879
9 Unsecured Note - 14 years	4.87%	07/31/2003	07/31/2017	10,800,000	1,254,233	-	-	-	-	_	61,081	61,081	4.879
10 Unsecured Note - 15 years	4.87%	07/31/2003	07/31/2018	10,800,000	1,254,233	-	-	_	-	-	61,081	61,081	4.879
11 Unsecured Note - 17 years	4.87%	07/31/2003	07/31/2020	16,200,000	1,881,349	-	-	_	-	*	91,622	91,622	4.879
12 Unsecured Note - 20 years	4.87%	07/31/2003	07/31/2023	10,800,000	1,254,233	-	-	-	-	-	61,081	61,081	4.879
13 Unsecured Note - 10 years	5.01%	02/03/2005	02/03/2015	18,000,000	2,090,388	-	-	_	-	-	104,728	104,728	5.019
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	5.639
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	5.549
18 2007 12 Month Total				,	26,136,124			-	-	-	1,333,702	1,333,702	5.10%
19				•							**	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	01107
20 13 Month Average (from A-19)				•	22,517,338	•							

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

^{*} 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

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

The Woods Docket No. 080121-WS

Utility [X] or Parent []

Historical Test Year Ending December 31, 2007

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.

Schedule:	D-6
Page:	1 of 2
Departe	C Anzal

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

All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

Florida Public Service Commission

Schedule: Page:

D-6 2 of 2 Preparer: S Anzaldo

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

Utility [] or Parent [X]

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

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

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

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

Schedule: D-7 Page: 1 of 1

Preparer: S Anzaldo

Utility[X] or Parent[]

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

	(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	` o´	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			-	248
15	•			-	
16		Wate	er Allocated at	51%	127
17				-	
18		Sewe	er Allocated at	49% -	120

The Woods RATES SCHEDULES

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

Rate Schedule - Water

Florida Public Service Commission

The Woods Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule:

E-1w 1 of 1

Page: Preparer:

T Rendell

Expla	anation: Provide a schedule o			d rates.			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Period 3	Unlimited	Limited	Proposed
Line		Test Year	Test Year	& Prior	Interim	Interim	Consolidated
No.	Class/Meter Size	Period 1	Period 2	to Filing	Rates	Rates	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"	.,	0,100.01	1,012.00	-	1,000.00	2,521.28
12	Gallonage				_	-	2,021.20
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	3.60 4.76
15	Block 3, >10,000	3.09	8.10	3.09	8.65		
16	21001.0, - 10,000	5.05	0.10	3.09	0.00	3.97	4.76
17	Commercial						
18	5/8" X 3/4"	16.40		40 40	45.00	04.07	04.00
19	3/4"		-	16.40	45.92	21.07	21.92
20	1"	24.62 41.02	-	24.62	68.93	31.63	32.89
21	1-1/2"		-	41.02	114.85	52.70	54.81
22	2"	82.03	-	82.03	229.67	105.39	109,62
23	3"	131.24	-	131.24	367.46	168.61	175.39
24	3 4"	262.47	-	262.47	734.89	337.21	350.79
	6*	410.10	-	410.10	1,148.23	526.89	548.10
25		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	Gallonage 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	Gallonage charge	-	_	_	8.65	3.97	3.80
44	•				0.00	0.07	0.00
	Fire Protection						
	2"	_	_	_	_	_	14.62
	_ 3"	_	_	-	<u>-</u>	-	
	4"	_	_	-	-	-	29.23
	6 *	<u>-</u>	-	•	-	-	45.68
	8"	-	-	-	-	-	91.35
	10"	-	-	-	-	-	146.16
٠,	••	-	-	-	-	-	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: Preparer: 1 of 1 T Rendell

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

LAPIC	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Test Year	Test Year	Period 3 & Prior	Unlimited Interim	Limited Interim	Proposed Consolidated
No.	Class/Meter Size	Period 1	Period 2	to Filing	Rates	Rates	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	Gallonage cap (gallons)	6,000	6,000	6,000	6,000	6,000	6,000
13	Gallonage Charge, Capped Usage	4.10	9.93	4.10	12.89	10.06	8.73
14	canoning analysis, rapper range						
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 1,131.44
23	4"	-	-	-	-	- -	2,262.89
24 25	6" 8"	-	•	-	_	-	3,620.62
26	10"		_	_	-	_	5,204.65
27	Gallonage charge	-	-	-	-	-	10.48
28	odnorage onange						
29	Multi-Family						
30	5/8" X 3/4"	-	-	-	-	-	45.26
31	3/4"	-	-	-	-	-	67.89
32		-	-	-	-	-	113.14
	1-1/2"	-	-	-	-	-	226.29
	2"	-	-	-	-	-	362.06
35		-	-	-	-	-	724.12
36		-	-	-	-	-	1,131.44 2,262.89
37 38	6" 8"	-	*	<u>-</u>	<u>-</u>	-	3,620.62
39	10"	_	_	-	_	-	5,204.65
40	Gallonage charge	_	_	-	-	-	10.48
41	- Canoniago Oriango						
	Flat Rate						
	Resid'l Wastewater Only (RWO)	-	-	-	-	-	112.65
	Cmrl. Wastewater Only	-	-	-	-	•	701.21
	Reuse per Sprinkler Head	-	-	-	-	-	-
46	Reuse Flat Rate	-	-	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission E-2w

Schedule:

The Woods Docket No. 080121-WS

Page: 1 of 4 Historical Test Year Ending December 31, 2007 Preparer: G Prettyman Water [X] or Sewer [] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between

ine	(1)	(2) Number	(3) Consumption	(4) Effety Test	(5) Test Year	(6)	(7)	(8)	(9)
No.	Class/Meter Size	Bills	in 1,000 gal	Year Rate	Revenue	Rate Prior to Filing	Repressed Gallons	Proposed Rate	Revenue at Proposed
1	Residential	20	ar 1,000 gas.	10011100	Trevende	torining	Gallons	Nate	FTOPOSEG
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"	ō	ō	_	ō	41.02	NA	54.81	Ö
5	1-1/2"	ā	Ö	-	Ö	82.03	NA NA	109.62	Ö
6	2"	ō	ŏ	_	ő	131.24	NA NA	175.39	0
7	3"	ō	õ	_	ű	262.47	NA	350.79	0
8	4"	ō	ő	_	ő	410.10	NA.	548.10	0
9	Gallonage			.,		710,10		340.10	
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	648	3,729		22,149	. 0.00	3,655	4.10	29,618
14	Average Bill		- 41.23	-	34.18		0,000		45.71
15					01.10				40.77
16	Commercial								
17	5/8" X 3/4"	0	0	_	0	16,40	NA	21.92	0
18	3/4"	Ö	0	-	0	24,62	NA NA	32.89	0
19	1"	0	0	-	0	41.02	NA NA	32.09 54.81	
20	1-1/2"	0	0	_	0	82.03	NA NA		0
21	2"	0	0	-	0			109.62	0
22	3"	g	0	•		131.24	NA NA	175,39	0
23	4"	0	0	•	0	262.47	NA NA	350.79	0
23 24	8"	0	0	•	0	410.10	NA	548.10	0
25			0		0	1,312.36	NA .	1,753.93	0
26 26	Gallonage		U	•	0	3.09	0	3.80	0
20 27									
	Total Commonist								
28 20	Total Commercial	0	0		0		0		0
29 30	Average Bill				-				-
	10.141 Fa11								
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"	ð	0	-	0	-	NA	54.81	0
	1-1/2"	0	0	-	0	-	NA	109.62	0
	2"	Q	Q	-	0	-	NA	175.39	0
37	3*	0	0	-	0	-	NA	350.79	0
	4"	0	0		0		NA	548.10	0
39									
40	Gallonage		0	-	0	-	0	3.80	0
41									
42	_								
43	Total Multi- Family	0	0	_	0		0	•	0
44	Average Bill			· -	-	-			
45									
	Fire Protection								
47	2*	0	NA	-	0	-	NA	41.24	0
48	3"	q	NA	-	Ö	-	NA	82.47	ő
49	4 "	0	NA	-	ō	-	NA	128.86	ō
50	6"	ō	NA	_	ő		NA	257.73	٥
	8*	ō	NA NA	_	ő		NA.	412.36	ő
52	10"	ō	NA	-	ő	-	NA NA	592.77	ō
53					_				•
54									
55									
	Total Fire Protection	0	NA NA	_	0	-	NA .	•	0
	Average Bill		<u> </u>	_	-	-	181		
58	- -				•				-
59	Subtotal			_	22,149				29,618
	Unbilled Revenues			-	<u> </u>				28,010
	Guaranteed Revenues				-				-
	Misc. Service Charge				970				4 745
63	Total Revenue			_	23,019				1,745
	Booked Revenue			_	23,203				31,363
34									

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission E-2w

2 of 4

G Prettyman

Schedule:

Preparer:

Page:

The Woods

Docket No. 080121-WS

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

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

			·		
	(1)	(2)	(3)	(4)	(5)
Line	• •		Consumption		Period 1
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	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 0
7	3*	0	0	262.47 410.10	0
8	4"	0	0	410.10	<u> </u>
9	Gallonage		824	2.00	2,546
10	Block 1		300	3.09 3.09	927
11	Block 2		534	3.09	1,650
12	Block 3	240	1,658	_ 3.05	9,059
13 14	Total Residential		1,036	-	37.74
15	Average Bill				07.74
16	Commercial				
17	5/8" X 3/4"	0	0	16.40	0
18	3/4"	0	0	24.62	ő
19	1"	ő	ő	41.02	Ō
20	1-1/2"	Ö	ő	82.03	ō
21	1-1/2 2"	Ö	ő	131.24	ō
22	3"	Ö	0	262.47	Ö
23	4 *	ő	ő	410.10	Ō
24	8"	ő	ŏ	1,312.36	0
25	Gallonage		0	3.09	0
26	Galloriago		J	5.55	
27					
28	Total Commercial	- 0	0	_	0
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	Gallonage		0	-	0
41					
42				_	
43	Total Multi- Family	0	0	_	0
44	Average Bill				-
45					
46	Fire Protection				
47	1"	0	NA	-	0
	2"	0		-	0
49	_	0		*	0
50		0		-	0
51	6"	0		-	0
52		0	NA	-	U
53					
54 55					
55 56		0	NA NA		
57			INVA	-	
58					
59		al			9,059

Florida Public Service Commission

The Woods Docket No. 980121-WS Schedule Period: 5/1/07 - 8/31/07 (Interim Rates)

Schedule: E-2w Page: 3 of 4 G Prettyman Preparer:

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

ine	(1)	(2) Number	(3) Consumption	(4) Period 1	(5) Revenue at	(6) Period 2	(7) Period 2	(8)
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Per 1 Rates	Rates	Period 2 Billed Rev.	Period 2 Refunds
1	Residential	Dino	11 1,000 gai.	rates	rei inates	Rates	Dilled Kev.	Rejunds
2	5/8" X 3/4"	183	877	16.40	3,001	42.97	7 964	4 961
3	3/4"	0	0.,	24.62	3,001	64,51	7,864 0	4,862
4	1"	0	ŏ	41.02	0		0	(
5	1-1/2*	0	0	82.03		107.49		(
6	2"	0	0		0	214.95	0	(
7	3"	0		131.24	0	343.90	0	(
	3 4"		0	262.47	0	687.78	0	(
8		0	0	410.10	<u> </u>	1,074.63	<u>0</u>	{
9	Gallonage		504					
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	183	877		5,712	_	14,970	9,258
14	Average Bill				31.22		81.81	
15								
16	Commercial							
17	5/8" X 3/4"	0	0	16.40	0	_	0	(
18	3/4"	0	0	24.62	0	_	0	Č
19	1"	0	0	41.02	Ō	-	Ō	ì
20	1-1/2"	0	0	82.03	0	-	ō	Ċ
21	2"	Ö	Ō	131.24	ő	_	ő	Ċ
22	3"	Ō	Ö	262.47	ŏ		Ö	(
23	4"	ŏ	ŏ	410.10	Ö	-	Ö	
24	8"	ő	ő	1,312.36	0	-	0	(
25	Gallonage		0			- <i>-</i>		(
26	Galichage		U	3.09	0	-	0	(
27								
28	Tatal Camero min							****
	Total Commercial	0	0		0	. <u>-</u>	0	(
29	Average Bill				-		-	
30								
31	Multi-Family							
	5/8" X 3/4"	0	0	-	0	-	0	C
33	3/4"	Q	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	-	Ū	Ö
37	3"	0	0	-	0	-	ō	ā
38	4"	0	0	-	ō	_	ŏ	ď
39			_		<u></u>			
	Gallonage		0	_	o		0	,
41	- anorago		U	-	U	-	U	O
12								
	Total Multi- Family	0	0			-		
	•				0	_	0	0
45	Average Bill				-		-	
	Elm Danto att							
	Fire Protection	_						
	1*	0	NA	-	0	-	0	C
8	_	0	NA	-	0	-	0	C
9		0	NA	-	0	-	0	(
0		0	NA	-	0	-	0	Č
1		0	NA	•	0	-	Ō	C
2	8"	0	NA	-	ā	_	ō	Č
3					•		J	`
54								
55								
	Total Fire Protection	0	ŇA		0	-	0	
	Average Bill	<u>~</u>				-		
8					-		-	
	Subtota	J			5,712	-	14,970	9,258
9								

Florida Public Service Commission

The Woods

Docket No. 080121-WS

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

Schedule: E-2w Page: 4 of 4

G Prettyman Preparer:

Water [X] or Sewer []

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

			•		
	(1)	(2)	(3)	(4)	(5)
Line			Consumption	Period 3	Period 3
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1 2	Residential 5/8" X 3/4"	225	1,193	16.40	3,690
3	3/4"	0	1,100	24.62	0
4	1"	Ō	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	Gallonage		661	3.09	2,042
10 11	Block 1 Block 2		179	3.09	2,042 554
12	Block 3		353	3.09	1,091
13	Total Residential	225	1,193	_ 0.00	7,378
14	Average Bill		· · · · · · · · · · · · · · · · · · ·	-	32.79
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	262.47 410.10	0
23 24	4" 8"	0	0	1,312.36	0
25	Gallonage		0	3.09	<u>0</u>
26	Ganoriage		Ū	0.00	•
27					
28	Total Commercial	0	0	_	0
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 0
35 36	1-1/2" 2"	0	0	-	0
37	2 3"	0	0	_	0
38	4"	ō	0	_	ő
39	~	·	Ū		
40	Gallonage		0	-	0
41	•				
42				_	
43	Total Multi- Family	0	0	-	0_
44	Average Bill				-
45	Dia Barta di				
46 47	Fire Protection 1*	0	NA		0
40	-	_		-	0
	2" 3*	0	NA NA	-	ő
	4"	ŏ	NA NA	-	ō
51		0	NA	-	0
52	8*	0	NA	-	0
53					
54					
55	Te			_	
56 57	Total Fire Protection	0	NA	-	0
57 58	Average Bill				-
59	Subtot	al			7,378
23	aublot				7,010

Florida Public Service Commission

Schedule: E-2s

Water[] or Sewer[X]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line		Number	Usage	Effctv. Tes	Test Year	Rate Prior	Proposed	Proposed	Revenue at
No.	Class/Meter Size	Bills	in 1,000 gal.	Year Rate	Revenue	to Filing	Usage	Rate	Proposed
1	Residential								
2 3	5/8" X 3/4" 3/4"	600	3,014	15.74	9,444	15.74		45.26	27,156
4	3/4 1*	0	0	•	0	15.74		45.26	0
5	1-1/2"	0	0	-	0	15.74		45.26	0
6	2"	o	0	•	0	15.74		45.26	0
7	3*	Ö	Ö		0	15.74 15.74		45.26 45.26	0
8	4"	. 0	ō		ŏ	15.74		45.26	ő
9	Gallonage cap (gallons)		6,000				6,000		<u>~</u>
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	600	3,014		10.515				
14	Average Bill	- 600	3,014		19,545 32.57		3,014		48,663
15	, o. age Diii				32.37				81.11
16	Commercial								
17	5/8" X 3/4"	O	0	-	0	_		45.26	0
18	3/4"	0	0	-	0	-		67.89	ŏ
19	1"	0	0	-	0	-		113.14	0
20	1-1/2"	0	0	•	0	-		226,29	0
21 22	2" 3"	0	0	-	0	-		362.06	0
23	3 4"	0	0 0	-	0	-		724.12	0
24	•				<u></u>			1,131.44	0
25	Gallonage	_	0	-	0	-	0	10.48	0
26					_		•	10.40	·
27						_			
28	Total Commercial		0	_	0				0
29 30	Average Bill				-				-
31	Multi-Family								
32	5/8" X 3/4"	0	0		0	-		45.26	0
33	3/4"	ō	Q.	-	Ğ	-		67.89	0
34	1"	0	0	-	0	-		113.14	ŏ
35	1-1/2"	0	0	•	0	-		226.29	0
36	2"	0	0	•	0	-		362.06	0
37 38	3* 4"	0 Q	0	•	0	-		724.12	0
39	"	<u></u>			0			1,131.44	0
40	Gallonage	_	0		0	_	0	10.48	0
41	•		_		•		•	10.40	J
42				_					
43	Total Multi-Family	0	0	_	0	_	0	-	0
44	Average Bill				•			-	-
45 46	Flat Rate								
47	Res. Wastewater Only	0	0	_	0			110.05	
48	Cmrt. Wastewater Only	0	٥	-	0			112.65 701.21	0 0
49	Sprinkler Heads	ō	NA	-	Ö			701.21	Q
	Reuse	o_	NA	-	0	•		-	0
51	Total Flat Rate - Other	_	0	_	0			•	0
52		_		_				•	
53 54	6			_	10.515			_	
	Subtotal Unbilled Revenues			-	19,545			-	48,663
	Guaranteed Revenues				0				0
_	Misc. Service Charge				0				530
58	Total Revenue			_	19,545			-	49,193
	Booked Revenue			_	20,232			•	
60	Difference				(687)	-3,4%			

Florida Public Service Commission

Schedule: E-2s

The Woods

Docket No. 080121-WS

2 of 4 Page: Preparer: G Prettyman Schedule Period: 1/1/07 - 4/30/07 (pre-Interim)

ine	(1)	(2) Number	(3) Usage	(4) Period 1	(5) Period 1
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential		4.050	45.74	2 506
2	5/8" X 3/4"	224	1,350	15.74	3,526 0
3	3/4"	0	0	15.74 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	o
7	3"	0	0	15.74	0
8	4"		6,000	13.74	·
9	Gallonage cap		1,030	4.10	4,221
10	Capped Usage		321	4.10	7,221
11	Usage Above Cap		321		
12	Total Residential	224	1,350	•	7,747
13 14	Average Bill		1,000	- ,	34.58
15	Violaña min				
16	Commercial				
17	5/8" X 3/4"	0	0		0
18	3/4"	ŏ	ō	-	0
19	1"	Ö	ō	-	0
	1-1/2"	ō	0	-	0
21	2"	ō	0	-	0
22	3*	0	0	-	0
23	4"	0	0	•	0
24	=		***************************************		
25	Gallonage		0	-	0
26					
27				_	
28	Total Commercial	0	. 0	_	0
29	Average Bill				-
30	=				
31	Multi-Family				
32	5/8" X 3/4"	0	0		0
33		0	0		0
34		0	0		0
35		0	0		0
36		0	0		0
37		0	0		0
38		0	0		0
39			_		•
40		-	0	-	0
41					
42				_	
43	•	0	0	-	0
44					-
45					
46			-		_
47		0			0
48		0		•	0
49		0		-	0
50		0			0
51			0	<u>'</u>	0
52					
53 54					7,747

Florida Public Service Commission

The Woods

Docket No. 080121-WS

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

Schedule: E-2s Page: 3 of 4 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	m1. 24.4 m	Number	Usage	Period 1	Revenue at	Period 2	Period 2	Period 2
No. 1	Class/Meter Size Residential	Bills	in 1,000 gal.	Rates	Per 1 Rates	Rates	Billed Rev.	Refunds
2	5/8" X 3/4"	474	200	45 4				
3	3/4"	171	822	15.74	2,692	38.12		3,827
4	3/ 4 1"	0	0	15.74	0	38.12		0
5	•	0	0	15.74	0	38.12		0
	1-1/2"	0	0	15.74	0	38.12	_	0
6 7	2" 3"	0	0	15.74	0	38.12	0	0
		0	0	15.74	0	38.12	0	0
8	4"	0	0	15.74	<u>C</u>	38.12	0	Û
9	Gallonage 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	171	822		5,573		13,498	7,925
14	Average Bill				32.59		78.94	
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	Q	a
21	2*	0	0	-	0	0.00	Ó	Ō
22	3"	0	0	_	0	0.00	ō	ō
23	4"	0	0		Ō	0.00	ŏ	Ō
24					······································	0.00	v	·
25	Gallonage		0	_	0	0.00	0	0
26	•		-		•	0.00	•	J
27								
28	Total Commercial		0		ō		0	0
29	Average Bill		<u>~</u>	•				
30							-	
31	Multi-Family							
32	5/8" X 3/4"	0	0		0	0.00	•	
	3/4"	Ö	0	-			0	0
34	1"	0	0	-	0	0.00	0	0
35	1-1/2"	0	0	•		0.00	0	0
	2"	0	_	-	0	0.00	0	0
	2 3*	-	0	-	0	0.00	0	0
	3 4"	0	0	-	ō	0.00	0	0
39	*	0	0		0	0.00	0	0
39 40	C-11		_					
41	Gallonage	-	0	-	0	0.00	0	0
42	T-6-1 64-141 F4							
	Total Multi-Family	0	0		0		0	0
	Average Bill				-		-	
45	F1-4-5-4-							
-	Flat Rate							
	Res. Wastewater Only	0	0	-	0	0.00	0	0
	Cmrl. Wastewater Only	0	0		0		0	0
	Sprinkler Heads	0	NA	-	٥	0.00	ō	ō
	Reuse	0	NA	-	ō	0.00	ŏ	Ö
51	Total Flat Rate - Other	_	0	•	0		- 0	0
52		_		•				
53								
54	Subtotal			•	5,573	•	13,498	7,925
					-,0		,	-,020

Florida Public Service Commission

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

The Woods Docket No. 080121-WS Schedule Period: 9/1/07 - 12/31/07 (post-Interim)

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.

		(0)	(0)		745	(E)
	(1)	(2)	(3)		(4)	(5)
Line			Consumpt			Period 3
No.	Class/Meter Size	Bills	in 1,000 g	al.	Rates	Revenue
1	Residential	205		40	45.74	2 227
2	5/8" X 3/4"	205	8	42	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	Gallonage cap		6,0		4.40	0.000
10	Capped Usage			31	4.10	2,998
11	Usage Above Cap		1	11		
12						0.000
13	Total Residential	205	8	42		6,225
14	Average Bill					30.36
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	Gallonage			0	•	0
26						
27						
28	Total Commercial	0		0		0
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	Gallonage	-		0	-	0
41						
42						
43	Total Multi-Family	0		0	,	0
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					0
52						
53						
54	Subtota	1				6,225

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No.	Year	Residential	Service	Dwelling	Trailer	Protection	(Irrigation)	Total
1	Jan-07	67	n	0	0	n	0	67
2	Feb-07	65	0	0	0	0	0	65
3	Mar-07		ő	ő	Ō	ő	Ö	64
4	Apr-07	66	0	0	0	0	Ō	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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No.	<u>Year</u>	Residential	Service	Trailer	Trailer	Protection	(Irrigation)	Total
14	Jan-07	63	0	0	0	0	0	63
15	Feb-07	61	Ō	0	0	Ö	Ō	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

42

General

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: E-4 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.

WATE	R					
Line	(1)		(2) Present	(3) Present	(4) Proposed	(5) Proposed
No.	Type Charge		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1 2	Initial Connection		15.00	-	50.00	75.00
3 4	Normal Reconnect		15.00	-	50.00	75.00
5 6	Violation Reconnect		15.00	•	75.00	115.00
7 8	Premises Visit		10.00	-	50.00	75.00
9 10	Late Payment Fees		5.00		5.00	
SEWE	R					
Line	(1)		(2) Present	(3) Present	(4) Present	(5) Proposed
No.	Type Charge	_	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
11 12	Initial Connection		15.00	-	50.00	75.00
13 14	Normal Reconnect		15.00	-	50.00	75.00
15 16	Violation Reconnect		15.00	-	Actual cost	Actual cost
17 18	Premises Visit		10.00	-	50.00	75.00
19 20	Late Payment Fees		5.00		5.00	
21 22	DEBASITS (DECUND	ADIC)	Wate		Carre	
23	DEPOSITS (REFUND	Meter Size	Present	Proposed	Sew Present	
24	not specified	All sizes	Fleseill	rioposeu		Proposed
25	not specified	5/8 X 3/4"	20.00		20.00	
26	not specified	3/0 ∧ 3/4 1*	50.00		50.00	
27	not specified	, 1.5"	100.00		100.00	
28	not specified	Over 2"	160.00			
29	not specified	OVEI 2	100.00		160.00	
30	Residential	All sizes				
31	Residential	5/8 X 3/4"	-	04.44	-	400.04
32	Residential	5/6 ∧ 5/4 1"	<u> </u>	91.41 Two x	-	162.21 Two x
33	Residential	1.5"	_	Estimated	_	Estimated
34	Residential	Over 2*	_	Monthly Bill	_	
35	(/calocurial	Ovel 2	- 1	WORLD BE	•	Monthly Bill
36	General	All sizes	_	Two x est'd monthly Bill		Two x est'd
37	General	5/8 X 3/4"	-	HOHENY DIN	•	monthly Bill
38	General	3/6 ∧ 3/4 1"	-		- -	
39	General	1.5"	-		- -	
40	General	2"	-		- -	
41	General	4 "	-		- -	
40	0:!	7	_		-	

Miscellaneous Service Charges

Florida Public Service Commission

	ot No. 080121-WS cal Test Year Ending December 31, 20				Page: Preparer:	2 of 2 J Lihvarcík		
plar	nation: Provide a schedule of derivation							
1	(1) (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ine Vo.	December	Annual Davi	D		Hourly			
1	Description Field Employee	Annual Pay	Base		Rate			
2	Sr. Facility Operator	60 401 00						
3	Utility Tech Coordinator	62,491.88						
4		39,832.42						
	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	30,113.38	2,080		14.48			
13			Rate					
14	P/R Overhead		30.0%		4.34			
15	Field/Office Overhead		10.0%		1.45			
16	Field Employees Loaded Cost	_			20.27	•		
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	38,560.50	2,080		18.54			
25			Rate			•		
26	P/R Overhead		30.0%		5.56			
27	Field/Office Overhead		15.0%		2.78			
28	Office Employees Loaded Cost		10.070	,	26.88			
9				•	20.00			
30	Calculation of Miscellaneous Service	e Charges		Hourly			Total	D
31	Description		# Hours	Rate	Labor Cost	Other Cost	Cost	Propos Fee
32	Collect Delinquent Account		# Hours	Nate	Labor Cost	Other Cost	Cost	ree
33	(CSR takes average 1 hour to process	the delination						
,,,	(COLL raves average 1 Hour to brocess		Laboration Community					
M	Office	s the defindacts	•	00.00	00.00	-	20.00	
	Office	s the defindaen	t account work.) 1	26.88	26.88	- :	26.88	25.
35		·	1	26.88	26.88	- :	26.88	25.
35 36	Connections, Premises Visits / Serv	rice Calls in N	1 ormal Hours			- :		
35 36 37	Connections, Premises Visits / Serv (Technician to respond, evaluate, fix a	rice Calls in No	1 ormal Hours ervice order take	s average	1.5 hours. Cu	stomer service		
35 36 37 38	Connections, Premises Visits / Serv (Technician to respond, evaluate, fix a minutes to handle call, prepare work of	rice Calls in No	ormal Hours ervice order take out work order t	s average when techr	1.5 hours. Cu	stomer service s work.)	takes aver	
35 36 37 38 39	Connections, Premises Visits / Serv (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field	rice Calls in No	ormal Hours ervice order take out work order t 1.5	s average when techr 20.27	1.5 hours. Cu nician complete 30.40	stomer service s work.)	takes aver	
35 36 37 38 39	Connections, Premises Visits / Serv (Technician to respond, evaluate, fix a minutes to handle call, prepare work of	rice Calls in No and complete se order, and close	ormal Hours ervice order take out work order t	s average when techr	1.5 hours. Cu nician complete 30.40 20.16	stomer service s work.) - -	takes aver 30.40 20.16	
35 36 37 38 39 10	Connections, Premises Visits / Serv (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field	rice Calls in No	ormal Hours ervice order take out work order t 1.5	s average when techr 20.27	1.5 hours. Cu nician complete 30.40	stomer service s work.) - -	takes aver	25. 0 age 45 50. 6
35 36 37 38 39 10 11	Connections, Premises Visits / Serv (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office	rice Calls in No and complete so rider, and close Total	ormal Hours ervice order take out work order t 1.5 0.75	s average when techr 20.27	1.5 hours. Cu nician complete 30.40 20.16	es work.) - -	takes aver 30.40 20.16	age 45
35 36 37 38 39 40 41 42	Connections, Premises Visits / Serv (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office	rice Calls in No and complete so rder, and close Total	ormal Hours ervice order take out work order t 1.5 0.75	s average when techr 20.27	1.5 hours. Cunician complete 30.40 20.16 50.56	es work.) - -	30.40 20.16 50.56	age 45
35 36 37 38 39 40 41 42	Connections, Premises Visits / Serv (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office	rice Calls in No and complete so rder, and close Total	ormal Hours ervice order take out work order t 1.5 0.75	s average when techr 20.27	1.5 hours. Cu nician complete 30.40 20.16	es work.) - -	takes aver 30.40 20.16	age 45 50 .
35 36 37 38 39 10 11 12 13	Connections, Premises Visits / Serv. (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Serv. = 1.5 X Connections	rice Calls in No and complete so rder, and close Total rice Calls After ections in Norm	ormal Hours ervice order take tout work order to 1.5 0.75 r Hours hal Hours above	s average when techr 20.27	1.5 hours. Cunician complete 30.40 20.16 50.56	es work.) - -	30.40 20.16 50.56	age 45 50 .0
35 36 37 38 39 10 11 12 13 14 15	Connections, Premises Visits / Serv. (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Serv. = 1.5 X Connections Service in	rice Calls in Nond complete sonder, and closed Total rice Calls After ections in Normal Hours	ormal Hours ervice order take tout work order to 1.5 0.75 r Hours hal Hours above	s average when techr 20.27	1.5 hours. Cunician complete 30.40 20.16 50.56	es work.) - -	30.40 20.16 50.56	age 45 50 .0
35 36 37 38 39 39 40 41 42 43 44 45 46	Connections, Premises Visits / Serv. (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Serv. = 1.5 X Connections	rice Calls in Nond complete sonder, and closed Total rice Calls After ections in Normal Hours	ormal Hours ervice order take tout work order to 1.5 0.75 r Hours hal Hours above	s average when techr 20.27	1.5 hours. Cunician complete 30.40 20.16 50.56	es work.) - -	30.40 20.16 50.56	age 45 50 .0
35 36 37 38 39 40 41 42 43 44 45 46 47	Connections, Premises Visits / Serv. (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Serv. = 1.5 X Connections of the Connecti	rice Calls in No and complete so rider, and close Total rice Calls After ections in Normal Normal Hours a	ormal Hours ervice order take tout work order to 1.5 0.75 r Hours hal Hours above	s average when techr 20.27	1.5 hours. Cunician complete 30.40 20.16 50.56	es work.) - -	30.40 20.16 50.56	age 45 50 .0
35 36 37 38 39 40 41 42 43 44 45 66 7	Connections, Premises Visits / Service (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Service 1.5 X Connections of the Connec	rice Calls in No and complete so rder, and close Total rice Calls Aftel ections in Normal Normal Hours a fter Hours	ormal Hours ervice order take tout work order to 1.5 0.75 r Hours hal Hours above s	s average when techt 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85	es work.)	30.40 20.16 50.56 75.85	age 45 50. 75.
35 36 37 38 39 40 41 42 43 44 45 46 47 48 99	Connections, Premises Visits / Service (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Service 1.5 X Connections of the Connec	rice Calls in No and complete so rder, and close Total rice Calls Aftel ections in Normal Normal Hours a fter Hours	ormal Hours ervice order take tout work order to 1.5 0.75 r Hours hal Hours above s	s average when techt 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85	es work.)	30.40 20.16 50.56 75.85	age 45 50. 75.
35 36 37 38 39 30 41 42 33 44 45 66 78 90	Connections, Premises Visits / Serv. (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Serv	rice Calls in Nond complete sonder, and close Total rice Calls After ections in Normal Hours after Hours ection Delinque	ormal Hours ervice order take tout work order to 1.5 0.75 r Hours hal Hours above s	s average when techt 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85	es work.)	30.40 20.16 50.56 75.85	age 45 50. 75.
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 60 61	Connections, Premises Visits / Service (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Service 1.5 X Connections of the Connections of the Connections of the Connections of the Connection of Collection of Collection of Collection of the Connection of Collection of Collec	rice Calls in Nond complete sorder, and close Total rice Calls After ections in Normal Hours after Hours ection Delinque all.)	ormal Hours ervice order take tout work order to 1.5 0.75 r Hours hal Hours above s hbove)	s average when techt 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44	es work.)	30.40 20.16 50.56 75.85	age 45 50. 75.
35 36 37 38 39 40 41 42 43 44 45 46 47 48 48 49 49 49 49 49 49 49 49 49 49 49 49 49	Connections, Premises Visits / Service (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Service = 1.5 X Connections in Figure 1.5 X Connections in Figure 2.5 X Sum of Reconnected Service A (1.5 X Sum of Reconnection and Collections and dispatches to our FSRs on conections and dispatches to our FSRs on conections in Figure 2.5 X Reconections in FSRs on conections and dispatches to our FSRs on conections in	rice Calls in Nond complete sorder, and close Total rice Calls After ections in Normal Hours after Hours ection Delinque all.)	ormal Hours ervice order take tout work order to 1.5 0.75 r Hours hal Hours above s hbove)	s average when techt 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85	es work.)	30.40 20.16 50.56 75.85 77.44	age 45 50. 75.
335 336 337 338 339 40 41 412 43 44 45 46 47 48 49 50 51 52 53	Connections, Premises Visits / Service (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Service = 1.5 X Connections in Figure 1.5 X Connections in Figure 2.5 X Sum of Reconnected Service A (1.5 X Sum of Reconnection and Collections and dispatches to our FSRs on connection and collections and dispatches to our FSRs on connections and Service A (1.5 X Reconnections and Service A (1.5 X Reconnec	rice Calls in Nond complete sorder, and close Total rice Calls After ections in Normal Hours arter Hours ection Delinque all.) nnect in Normal worder in Normal worder Cost	ormal Hours ervice order take tout work order to 1.5 0.75 r Hours hal Hours above s hbove)	s average when techt 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44 riod an answeri	es work.)	30.40 20.16 50.56 75.85 77.44 sives custor 116.17 2.00	age 45 50.6 75.0 75.0
35 36 37 38 39 40 41 41 41 41 41 41 41 41 41 41 41 41 41	Connections, Premises Visits / Service (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Service = 1.5 X Connections in Figure 1.5 X Connections in Figure 2.5 X Sum of Reconnected Service A (1.5 X Sum of Reconnection and Collections and dispatches to our FSRs on connection and collections and dispatches to our FSRs on connections and Service A (1.5 X Reconnections and Service A (1.5 X Reconnec	rice Calls in Nond complete sorder, and close Total rice Calls After ections in Normal Hours after Hours ection Delinque all.)	ormal Hours ervice order take tout work order to 1.5 0.75 r Hours hal Hours above s hbove)	s average when techt 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44	es work.)	30.40 20.16 50.56 75.85 77.44	age 45 50.6 75.0
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34 335 336 337 338 339 440 441 442 443 444 445 551 552 553 554 556 557	Connections, Premises Visits / Service (Technician to respond, evaluate, fix a minutes to handle call, prepare work of Field Office Connections, Premises Visits / Service = 1.5 X Connections in Figure 1.5 X Connections in Figure 2.5 X Sum of Reconnected Service A (1.5 X Sum of Reconnection and Collections and dispatches to our FSRs on connection and collections and dispatches to our FSRs on connections and Service A (1.5 X Reconnections and Service A (1.5 X Reconnec	rice Calls in Normal Hours action Delinque all.) Index Calls After Hours action Delinque all.) Innect in Normal Hours action Delinque arrivice Cost	ormal Hours ervice order take tout work order to 1.5 0.75 r Hours hal Hours above s hbove)	s average when techt 20.27 26.88	1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44 riod an answeri	es work.)	30.40 20.16 50.56 75.85 77.44 sives custor 116.17 2.00	age 45 50.6 75.0 75.0

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.

	(1)	(2)	(3)	(4) Violation	(5)	(6) Other	(7)
Line	Month/	Initial	Normal		Premises		Tatal
No.	Year	Connection	Reconnect	Reconnect	Visit	Charges	Total
WATE		30	0	0	0	50	80
1	Jan-07		0		0	65	125
2	Feb-07	60	15	0	0	80	95
3	Mar-07	0		0	0	80 80	95 80
4	Apr-07	0	0			80 80	80 80
5	May-07	0	0	0	0	85	160
6	Jun-07	60	15	0	0		
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 (20)	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	-	245				495	070
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
SEWE	R						
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	500
36	Proposed Revenue	0	0	0	0	530	530

Public Fire Hydrants Schedule

1

Florida Public Service Commission

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

Schedule: E-6
Page: 1 of 1
Preparer: J Lihvarcik

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)	(2)	(3)	(4)
Line No.	Size	Туре	Quantity

Any fire hydrant information is detailed on enclosed system maps

Private Fire Protection Service

Florida Public Service Commission

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

Schedule: E-7 Page: 1 of 1

Preparer: J Lihvarcik

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)	(2)	(3)	(4)
Line No.	Size	Туре	Quantity

1 Any fire hydrant information is detailed on enclosed system maps

Contracts and Agreements Schedule

Florida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

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

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

Line	(1)	(2)
No.	Type	Description

None

Tax or	Franci	hise	Fee	Sche	dule
--------	--------	------	-----	------	------

Florida Public Service Commission

The Woods Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Schedule: E-9

1 of 1 Page:

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	(1)	(2)	(3)	(4) How collected	(5) Type
No.	Type Tax or Fee	To Whom Paid	Amount	From Customers	Agreement
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

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	(1)	(2)	(3)	(4)
No.		Size	Present	Proposed
	TER	Unit	Charges	Charges
1	Service Installation Charge	5/8"	143.00	1,000.0
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 9	Meter Installation Fee	5/8"	90.00	210.00
	(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 14		Over 2"	Actual Costs	Actual Costs
15	Back Flow Preventor Installation Fee	All sizes	Ambuel Or -t-	
16	buok flow fleventor installation ree	All sizes	Actual Costs	Actual Costs
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	700.00	700.00
23		Per Gallon Equivalent	-	2.75
24		•		2.70
25	Main Extension Charge	ERC	446.00	446.00
26		Per Foot Equivalent	-	5.37
SEW	ED			
27	Service Installation Charge			
28	del vice installation Charge	=<4" >4"		2,000.00
29		>4 <=2"		Actual Costs
28		>2"	- A -t1 O 4	
29		~2	Actual Costs	
30				
31				
32				
33				
	Plant Capacity Charge	ERC	450.00	1,300.00
35	_	Per Gallon Equivalent	•	7.60
36		•		
	Main Extension Charge	ERC	50.00	480.00
38		Per Foot Equivalent	•	7.38
39		-		
40				
41				
42				
43 44				
		123	printed	5/16/2008 3:38 P#

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.

	(1)	(2)	(3)	(4)	(5)
Line	Month/		General		
No.	Year	Residential	Service	Other	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
Docket No. 080121-WS
Historical Test Year Ending December 31, 2007
Water [X] or Sewer [X]

Schedule: E-12 Page: 1 of 1 Preparer: N/A

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

See attached Bill Analyses

The Woods ENGINEERING SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
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: Preparer:

1 of 1 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.

		(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Month	Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% UnaccountedFor 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	Арг-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

Schedule:

F-2

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

1 of 1

Preparer:

J Lihvarcik

Historical Test Year Ending December 31, 2007

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.

		(1)	(2)	(3)	(4)	(5)	(6) Total Purch.
Line	Month		Individual Plan	t Flows		Total Plant	Sewage
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	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	O	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

Schedule: Page:

F-3 1 of 1

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

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

Line No.	Description		Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.			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 2 3 4 5	01/16/07 01/13/07 01/04/07 01/01/07 01/02/07 Average	48,000 28,000 23,000 22,000 22,000 28,600
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

rainfall periods.

Historical Test Year Ending December 31, 2007

Schedule:

F-4

Page: Preparer: 1 of 1 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.		15,000
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	July_	12,000

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).

w	(1) /ELLS, Interim	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			Peak Hour,	Excess Unaccounted	MD less Excess Unaccounted	PH less Excess Unaccounted	Interim Margin		Maximum	Total Well	Remaining	Wells Interim		
Line No.	Storage	Max Day (GPM)	MD X 2 (GPM)	for Water (GPM)	for Water (GPM)	for Water (GPM)	Reserve Ratio	Demand (GPM)	Supply Well (GPM)	Capacity (GPM)	Well Capacity (GPM)		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

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

^{*} This system has a single well and is therefore 100% Used and Useful.

STORAGE

	Average 5			Interim	Interim			Margin	Excess Unaccounted		Peak Day	Usable	Permanent	Permanent
	Max Day	Peak Hour	Reliable	•			Max Day	Reserve	for Water	Fire Flow	Demand	Storage	Storage U&U	
	Demand	A5MDD X 2	Storage	Calculated	Used	Bottom Drain	(GPD)	Ratio	(GPD)	(GPD)	_(GPD)	(Gal.)	Calculated	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

Inflance and Inflitention Calculations

Fiorida Public Service Commission

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: F-6 1 of 1 Page: 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)	(
A	verage Daily	,				Adjusted Average Daily		Treatment			
Line No.	Demand (GPD)	Treated (GPD)	1&1%	Excess I&I (GPD)	Margin Reserve Ratio	Demand (GPD)	Plant Capacity (GPD)	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

Intio	w and inflitration 8" Gravity	8" Gravity	6" Gravity	- 6" Gravitv		Total Inch	Daily Allowance - 500 GPD / In	Annual Acceptable	Inflow @ 10%		Gallons Sold - Sewer
	Sewer Ft	Sewer Inch Ft	Sewer	Sewer Inch Ft	Total Inch Ft	Miles	Mile	Infiltration	of Water Sold		
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 Retum 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess	% 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

Florida Public Service Commission

Water Distribution and Sewer Collection Systems

Schedule:

F-7 1 of 1

The Woods Docket No. 080121-WS Page:

Preparer:

J Guastella

Historical Test Year Ending December 31, 2007

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

Line No.	(1) ERCs 2012*	(2) Lots Fronting Mains	(3) U&U as Calculated	(4) Interim U&U Used	(5) Permanent U&U Used
Water 1	63.3	139	45.50%	45.50%	45.50%
Sewer	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 Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

F-8

Page:

1 of 1

Preparer: J Guastella

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

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

	(1)	(2)	(3)	(4)	(5)	
Line	. ,	Average	Average			
No.	Year	Meters	ERCs	Trend	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						
SEVVER 11	2003	67.2	67.2	66.1		
12	2003	66.8	66.8	68.1		
13				70.0		
	2005	69.3	69.3			
14	2006	72.8	72.8	72.0		
15	2007	74.0	74.0	73.9	0.050/	
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

Equivalent Residential Connections - Water

Florida Public Service Commission

The Woods Docket No. 080121-WS

Schedule: F-9 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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		SF	R Custome	ers	SFR	Gallons/	Total	Total	Annual
Line					Gallons	SFR	Gallons	ERCs	% Incr.
<u>No.</u>	<u>Year</u>	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	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	2 646	64.0	0.700/
J	2000	03	03	04.0	£,040	44.500	2,848	04.0	-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 G	rowth Throu	igh 5-Year Pe	riod (Col. 8)	ı	-0.79%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

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

Historical Test Year Ending December 31, 2007

Schedule: F-10

Page:

1 of 1

Preparer:

J Guastella

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

	(1)	(2) SE	(3) R Custom	(4)	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Treated	SFR (5)/(4)	Gallons Treated	ERCs (7)/(6)	% Incr.
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

	Revision 1	
	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
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

G-1

The Woods Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water[X] Sewer [X]

Page: 1 of 1
Preparer: T Rendell

Schedule:

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line		Present	Unlimited	Limited	1	Present	Unlimited	Limited
No.		Rates	Interim Rates	Interim Rates	Class/Meter Size	Rates	Interim Rates	Interim Rates
	WATER		180.0%	28.5%	SEWER		214.4%	145.3%
1	Residential				Residential			
2	5/8" X 3/4"	16.40	45.92	21.07	All Meter Sizes	15.74	49.49	38.62
3	3/4"	24.62	68.93	31.63	3/4"	•	=	-
4	1"	41.02	114.85	52.70	1"	•	-	-
5	1-1/2"	82.03	229.67	105.39	1-1/2"	-	-	-
6	2"	131.24	367.46	168.61	2"	-	-	-
7	3"	262.47	734.89	337.21	3"	-	-	-
8	4"	410.10	1,148.23	526.89	4"	-	•	-
9	6 "	820.25	2,296.61	1,053.83	6"	-	-	-
10	8"	1,312.36	3,674.46	1,686.08	8 "	-	-	-
11	10"	-	-	_	10"	-	_	-
12	Gallonage, Block 1	3.09	8.65	3.97	Gallonage cap (gallons)	6,000	6,000	6,000
13	Block 2	3.09	8.65	3.97	Gallonage charge	4.10	12.89	10.06
14	Block 3	3.09	8.65	3.97				
15	General Service				General Service			
16	5/8" X 3/4"	16.40	45.92	21.07	5/8" X 3/4"	-	-	-
17	3/4"	24.62	68.93	31.63	3/4"	-	_	_
18	1"	41.02	114.85	52.70	1"	_	-	
19	1-1/2"	82.03	229.67	105.39	1-1/2"	-	_	-
20	2"	131.24	367.46	168.61	2"	_	_	_
21	3"	262.47	734.89	337.21	3"	-	_	_
22	4"	410.10	1,148.23	526.89	4"	_		
23	6"	820.25	2,296.61	1,053.83	6"	_	_	_
24	8"	1,312.36	3,674.46	1,686.08	8"	-	_	
25	10"	•	· -	· •	10"	_	-	
26	Gallonage charge	3.09	8.65	3.97	Gallonage charge	-	-	-
27	Fire Protection				Flat Rate			
28	2"	-	-	-	Res, Wastewater Only	_	-	_
29	3*		_	_	Cmrl. Wastewater Only	_		
30	4"	-	-	_	Sprinkler Heads	_	•	_
31	6"	_	_	_	Reuse	_	_	•
32	8*	•	_	_	1			
	10"	_	_	_				
	- -				•			

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

G-2

1 of 1

R Griffin/J Guastella

Schedule:

Preparer:

Page:

The Woods

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

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

	(1)	(2) Adjusted	(3) Adjustments	(4) Adjustments	(5) Interim	(6)
Line		Average	for	Last	Rate	Supporting
No.	Description	Balance	Non-U&U	Rate Case	Base	Schedule(s)
WAT	ER					
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)) O	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	64,634	(2,942)	0	61,692	
SEW	TER .					
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	49,841	(3,651)	0	46,190	

Schedule of Adjustments to Rate Base - 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-3

Page: Preparer: 1 of 1

R Griffin

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

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

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) Adjustments	(4)	(5)	(6)	(7) Requested	(8)	(9)	(10)
Line		Utility Adjusted	for	Utility Interim	Adjusted Interim	Interim	Interim	Standalone	Unlimited	Supporting
	Description	Test Year	Non-U&U	Adjustments	Test Year	Increase	Revenues	% Increase	% Increase	Schedules
Wate										
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	23,019	0	0	23,019	41,445	64,463			
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	38,666	3,873	0	42,539	17,508	60,047			
10	NET OPERATING INCOME	(15,647)	(3,873)	0	(19,520)	23,937	4,417	•		
11	RATE BASE	61,692			61,692		61,692	•		A-1
12	RATE OF RETURN	-25.36%			-31.64%		7.16%	•		
Sew	er									
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	-		E-2s
15	OPERATING REVENUES	19,545	0	0	19,545	41,930	61,475			
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		15,208	1,594	-		C-1
21	OPERATING EXPENSES	38,592	1,776	0	40,369	17,713	58,082			
22	NET OPERATING INCOME	(19,047)	(1,776)	0		24,217	3,393			
23	RATE BASE	46,190			46,190		46,190	_		A-2
24	RATE OF RETURN	-41.24%			-45.08%		7.35%	_ <u>_</u>		

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

The Woods

27

Income Tax Adjustment

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	(1)	(2) Interim	(3)
Line No.	Description	interim Water	Interim Sewer
140.	USED & USEFUL ADJUSTMENT TO 2005		Sewei
	0010 W 0011 017 W 000 1 M 1 M 1 O 2000	12011641	
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 REQUIR	CMENT AGUICTMENTO	•
	UTILITY PROJECTED REVENUE REQUIR	EMENT 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		<u> </u>	
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		(57.034)	(FC 407)
21 22	Less Operating Expenses Before Income Taxes	(57,971) (1,111)	(56,487)
23	Less Interest Expense Taxable Income	(1,111) 5,381	(855) 4,133
23 24	Income Tax at Composite Rate of 38.58%	2,076	4, 133 1,594
24 25	Less Income Tax at Present Rates	2,076 12,956	13,614
26	LESS MOUNIC TAX ALFIESEIR MALES	12,000	13,014

15,208

15,032

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: Page: G-6 1 of 1

Preparer:

\$ Anzaldo

	(1)	(2) Reconciled	(3)	(4)	(5)	(6)	(7)
Line		To Requested		Cost	Weighted Cost		Supporting
No.		Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
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	61,692	100.00%	-	7.16%	4,417	
SEW	/ER						
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	46,190	100.00%	-	7.35%	3,393	

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