# Village Water Water and Sewer

Docket No. 080121-WS

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

Polk 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

Aqua Utilities Florida, Inc.

Filed May 2008

BECUMENT NUMBER-DATE

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# Village Water RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

Village Water Docket No. 080121-WS

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

Historical 2007 & Pro Forma

Page: 1 of 1
Preparer: R Griffin/J Guastella

A-1

Schedule:

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) Histo	(3) rical Test Year	(4) <b>2007</b>	(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	278,247	10,331	288,579	23,653	312,232	A-5
2	Utility Land & Land Rights	0	0	0	0	0	A-5
3	Less: Non-Used & Useful Plant	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(85,354)	(1,082)	(86,436)	15,247	(71,189)	<b>A-</b> 9
6	Less: CIAC	(3,321)	0	(3,321)	0	(3,321)	A-12
7	Accumulated Amortization of CIAC	811	43	854	0	854	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	11,255	11,255	7,532	18,787	A-17, A-3
12	Total Rate Base	190,383	20,548	210,931	46,432	257,363	

#### Schedule of Sewer Rate Base

Florida Public Service Commission

Village Water Docket No. 080121-WS Schedule: A-2 Page: 1 of 1

Historical Test Year Ending December 31, 2007 Historical 2007 & Pro Forma 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) Histor	(3) rical Test Year	(4) <b>2007</b>	(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	858,975	1,965	860,940	350,542	1,211,483	A-6
2	Utility Land & Land Rights	19,000	0	19,000	0	19,000	A-6
3	Less: Non-Used & Useful Plant	0	(16,215)	(16,215)	(189,389)	(205,604)	A-7
4	Construction Work in Progress	0	0	0	0	0	
5	Less: Accumulated Depreciation	(120,199)	1,639	(118,559)	(5,471)	(124,030)	A-10
6	Less: CIAC	(1,193)	0	(1,193)	0	(1,193)	A-12
7	Accumulated Amortization of CIAC	0	13	13	0	13	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	25,701	25,701	1,433	27,134	A-17, A-3
12	Total Rate Base	756,583	13,103	769,686	157,116	926,802	

# Schedule of Adjustments to Rate Base

# Florida Public Service Commission

Village Water 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 UTILITY PLANT IN SERVICE			Schedules
2	Allocation of Corporate IT			A-5, A-6
3	Allocation of Corp Structures & Improvements	9,256	1,761	
4	Allocation of Corp Structures & Improvements	1,075	205	
5		-	-	
6	Total 2007 Adjustments	40.224		
7	roun 2001 rugustinorits	10,331	1,965	
8	Pro Forma Adjustments			
9	Allocation of Corporate IT	2 054	540	
10	Meter replacement cost	2,851	542	
11	(Less) Retirement of existing meters	37,170	NA	
12	(2000) I tollionioni bi existing meters	(16,368)	NA	
13	Effluent disposal site - Consent Order (under study)	-	350,000	
14	the many and a second of the factor (all the factor)	_	330,000	
15				
16	Total Pro Forma Adjustments	23,653	350,542	
17	•		- 500,012	
18	UTILITY LAND & LAND RIGHTS			A-5, A-6
19		_		710,710
20	Total 2007 Adjustments	-		
21				
22	NON-USED & USEFUL			A-7
23	To reflect calculated Adjusted NU&U amounts	<del></del>	(16,215)	
24		· · · · · · · · · · · · · · · · · · ·		
25	CONSTRUCTION WORK IN PROGRESS			
26	Not Applicable	<del></del>	<del></del>	
27				
28	ACCUMULATED DEPRECIATION			A-9, A-10
29	Allocation of Corporate IT	1,267	241	,.
30	Allocation of Corp Structures & Improvements	110	21	
31		-	-	
32	PSC Depr Rate Correction	(295)	(1,901)	
33				
34	Total 2007 Adjustments	1,082	(1,639)	
35				
36	Pro Forma Adjustments			
37	New PCs, Network & Telephone Upgrade	10	2	
38 39	Meter Replacements			
40	Retirement of existing meters	(16,368)	NA	
41	6 Month Net Acc Depr (Addns less Retirements) Salvage	520	NA	
42	Salvage	590	NA	
43	Effluent disposal site - Consent Order (under study)	-	E 460	
44	doposer one consent order (under study)	_	5,469	
45		-		
46	Total Pro Forma Adjustments	(15,247)	5,471	
47		(10,217)	0,471	

Village Water 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		<del></del>	
4				
5	Pro Forma Adjustments			
6 7	Total Pro Forma Adjustments	<del></del>		
	Total Pro Forma Aujustinents	- <del> </del>	<u>-</u>	
8 9	ACCUMULATED AMORTIZATION OF CIAC			A-14
10	ACCUMULATED AMORTIZATION OF CIAC	_	_	
11	PSC Depr Rate Correction	43	13	
12	Total 2007 Adjustments	43	13	
13				
14	Pro Forma Adjustments			
15	, , , , , , , , , , , , , , , , , , ,			
16	Total Pro Forma Adjustments			
17				
18	ACQUISITION ADJUSTMENTS			
19	Not Applicable	•	-	
20				
21	ACCUMULATED AMORT, OF ACQ. ADJUSTMENTS			
22	Not Applicable	-	-	
23	ANY AND TO FOR CONSTRUCTION			A-16
24	ADVANCES FOR CONSTRUCTION	_	_	A-10
25 26	Not Applicable	_	_	
27	WORKING CAPITAL ALLOWANCE			A-17
28	HOMING OU HUE WEEDINGOE			
29	2007 Based on Balance Sheet method; details A-17	11,255	25,701	
30	,	•		
31	Pro Forma Adjustments			
32	Deferred Rate Case Expense	7,532	1,433	

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

## Florida Public Service Commission

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

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

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	palances for this system begin with the date the	at rate base was last estal	olished by PSC
1	12/31/95 Balance		•
	4000		
•	1996		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/96 Balance		
	1997		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/97 Balance	52,088	127,867
	4000	·	,
40	1998	2.22	
10	Additions	3,937	3,937
11	Retirements	0	0
12	Adjustments	0	0
13	12/31/98 Balance	56,025	131,804
	1999		
14	Additions	6,723	17,625
15	Retirements	0	0
16	Adjustments	0	0
17	12/31/99 Balance	62,748	149,429
		<b>,</b>	,
40	2000	254	
18	Additions	951	0
19	Retirements	0	0
20 21	Adjustments	0 000	140 420
21	12/31/00 Balance	63,699	149,429
	2001		
22	Additions	10,780	2,813
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/01 Balance	74,479	152,242

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

# Florida Public Service Commission

Village Water Docket No. 080121-WS

Projected Test Year Ending 12/31/07

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

Explanation: Schedule A-4 continued

Supporting Schedules: A-5, A-6

	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	2002		
26	Additions	11,805	37,186
27	Retirements	(28,268)	(26,760)
28	Adjustments	0	0_
29	12/31/02 Balance	58,016	162,668
	2003		
30	Additions	0	0
31	Retirements	(6,723)	(17,625)
32	Adjustments	0	0
33	12/31/03 Balance	51,293	145,043
	2004		
34	Additions	51,093	136,090
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/04 Balance	102,386	281,133
	2005		. 740
38	Additions	105,631	3,740
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/05 Balance	208,017	284,873
	2006	40.705	505
42	Additions	43,765	0
43	Retirements	(6) 0	(0)
44	Adjustments 12/31/06 Balance	251,776	285,378
45		251,770	200,070
46	2007 Additions	51,784	819,515
47	Retirements	(286)	(16,786)
48	Adjustments	0	0
49	Allocations	12,060	2,294
50	12/31/07 Balance	315,335	1,090,400
		,	•

## Schedule of Water Plant in Service By Primary Account

Test Year Average balance

Village Water

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

### Florida Public Service Commission

Schedule: Page: A-5 1 of 3

Preparer:

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.

	<del></del>	(1)	(2) Historic	(3) al Test Ye	(4) ar 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	INITANIC	IDI E DI ANT			ļ			
1	301.1	IBLE PLANT	•	0.000/			0.000/	
2		Organization	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	1,583	0.00%	0 )	0	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5	303.2	E OF SUPPLY & PUMPING PLANT		0.000/		_		_
6	303.2 304.2	Land & Land Rights	0	0.00%	0	0	0.00%	0
7		Structures & Improvements	0	0.00%	0	0	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	3,000	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	0	0.00%	0	0	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	0	0.00%	0	0	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
16		TREATMENT PLANT			j			
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0
19	311.3	Pumping Equipment	173	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	0	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			[			
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	0	0.00%	0 \	0	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0
27	331.4	Transm. & Distribution Mains	176,401	0.00%	0	0	0.00%	0
28	333.4	Services	4,236	0.00%	0	0	0.00%	0
29	334.4	Meters & Meter Installations	16,275	0.00%	0 (	20,802	0.00%	0
30	335.4	Hydrants	8,346	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	760	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	1,075	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
37	340.51	Computer Equipment	9,256	0.00%	0	2,851	0.00%	0
38	341.5	Transportation Equipment	67,474	0.00%	0 (	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0 )	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0
46	TOTA	At	288,579	-	0	23,653		0
,0		<b>,-</b>	200,379	=	<u> </u>	23,033	_	<u>υ</u>

Schedule of Water Plant in Service By Primary Account
Test Year Average balance
Village Water
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) Average
No.	No.	Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov _	12/2007	Balance
1	INTANG	IBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	302.1	Franchises	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583
	339.1	Other Plant & Misc. Equipment	1,000 n	1,555	0,000	1,000	0	0	0	0	0	0	0	0	. 0	0
		E OF SUPPLY & PUMPING PLANT	J	•	•	•	•	•	•	•	•	-	•	_		
-	303.2	Land & Land Rights	0	n	0	n	0	0	n	n	0	0	0	0	0	0
	304.2	Structures & Improvements	ň	Õ	ő	ň	ň	ň	ő	ñ	ŏ	ō	ō	Ō	0	0
	305.2	Collect, & Impound Reservoirs	ň	ň	ő	o o	ŏ	ň	ñ	Ô	Ô	Ō	0	0	0	0
	306.2	Lake, River & Other Intakes	ő	0	ŏ	ő	õ	ň	ň	Õ	ŏ	Ď	ō	0	0	0
	307.2	Wells & Springs	3,000	3,000	3,000	3,000	3.000	3,000	3,000	3,000	3,000	3.000	3,000	3,000	3,000	3,000
	308.2	Infiltration Galleries & Tunnels	0,000	3,000	3,000	0,000	0,000	0,000	0,000	0,000	0,550	0,500	0,000	0	0	0
	309.2	Supply Mains	0	ň	o o	ŏ	ŏ	ő	ŏ	ŏ	ň	ň	ŏ	Ď	ō	Ó
	310.2	Power Generation Equipment	0	ñ	o o	ň	Ö	ň	ñ	ő	ŏ	ň	Ď	Ď	ō	0
			n	ñ	0	ñ	ŏ	ñ	õ	ő	ň	ň	ň	ñ	Õ	0
	311.2 339.2	Pumping Equipment Other Plant & Misc. Equipment	0	ň	0	ŏ	ñ	0	ő	ő	ň	ő	ň	ň	ō	Ō
		TREATMENT PLANT	U	v	U	U	v	v	U	•	•	•	•	·	•	-
			n	0	n	0	n	۸	n	a	n	a	o	0	n	0
	303.3	Land & Land Rights	*	0	0	ő	0	0	ő	ŏ	ŏ	0	ŏ	ň	ñ	ŏ
	304.3	Structures & Improvements	0	•	•	173	173	173	173	173	173	173	173	173	173	173
	311.3	Pumping Equipment	173	173 0	173 0	1/3	0	1/3	0	0	0	173	1,3	.,0	0	.,0
	320.3	Water Treatment Equipment	0	_	_	Ô	0	0	Ŏ	0	ő	0	ŏ	ŏ	ň	ō
	339.3	Other Plant & Misc. Equipment	0	0	0	U	U	v	U	U .	. •	U	U	U	U	٠
		MISSION & DISTRIBUTION PLANT	_				•	•	0	•		•	^			0
	303,4	Land & Land Rights	0	0	Ü	U	U	Ů	0	0	0	0	0	0	Ů	Ŏ
	304.4	Structures & Improvements	Ü	0	0	0	0	v	•	n	0	0	0	. 0	ň	ŏ
	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	Ů	v	0	ŏ	ň	ň
	330.4	Distr. Reservoirs & Standpipes	0	0	0	0	0	0	_	•	201,336	201,336	201,336	201,336	201.336	176,401
	331.4	Transm. & Distribution Mains	151,040	155,694	155,694	155,694	155,694	155,694	155,694	201,336		4,236	4,236	4,236	4,236	4,236
	333.4	Services	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236			4,236 16,368	16,368	16,275
	334.4	Meters & Meter Installations	15,164	16,368	16,368	16,368	16,368	16,368	16,368	16,368	16,368	16,368	16,368			8,346
	335.4	Hydrants	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346 0	8,346 0	8,346 0	0,540
	336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	760	760	760	760
	339.4	Other Plant & Misc. Equipment	760	760	760	760	760	760	760	760	760	760	760	/60	700	100
		AL PLANT	_	_	_	_		•	•	•	•		D	٥	•	
	303.5	Land & Land Rights	0	Ō	0	0	0	0	0	0	0	U	0	ŭ	v	Ŭ
	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	U	U	•	Ü	U	Ü
	340.5	Office Furniture & Equipment	Ģ	Q	Ō	0	0	0	0	0	0	0	0	U	Ü	Ü
	340.51	Computer Equipment	0	0	0	0	0	0	. 0	0	0	0	0	0	0	67.474
	341.5	Transportation Equipment	67,474	67,474	67,474	67,474	67,474	67,474	67,474	67,474	67,474	67,474	67,474	67,474	67,474	67,474
	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	U
	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	Ū	0	0	Ü	U	U
	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	Ü
	345.5	Power Operated Equipment	0	0	Q	0	0	0	0	0	0	0	0	0	0	ō
	346.5	Communication Equipment	0	0	0	0	0	0	0	0	Ō	0	0	Ō	0	0
	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	тот	AL	251,776	257,632	257,632	257,632	257,632	257,632	257,632	303,274	303,274	303,274	303,274	303,274	303,274	278,247
		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	D	a	0	0	0

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

Florida Public Service Commission

Schedule: A-5 Page: 3 of :

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 Acc		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	. Account Name	12/2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
	NGIBLE PLANT														
2 301.1	- 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1		1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583
4 339.1		0	0	0	0	0	0	0	0	0	0.000	0	1,565	1,565	1,565
	RCE OF SUPPLY & PUMPING PLANT								•	·	·	•	U	U	·
6 303.2		0	0	0	0	0	0	0	0	0	0	0	0	n	0
7 304.2 8 305.2		0	0	0	0	0	0	0	0	ō	ō	Ö	ő	ň	Ď
9 306.2		0	0	0	0	0	0	0	0	0	0	ō	ō	ő	ő
10 307.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	ō	ō	õ	õ
11 308.2	Wells & Springs Infiltration Galleries & Tunnets	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
12 309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 311.2	Pumping Equipment	Ü	0	0	0	0	0	0	0	0	0	0	0	0	0
15 339.2	Other Plant & Misc, Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	R TREATMENT PLANT	U	0	0	0	0	0	0	0	0	0	0	0	0	0
17 303.3	Land & Land Rights	0	0	•	_	_	_								
18 304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 311.3	Pumping Equipment	173	173	173	0	0	0	0	0	0	0	0	0	0	0
20 320.3	Water Treatment Equipment	1/3	0	1/3	173 0	173	173	173	173	173	173	173	173	173	173
21 339.3	Other Plant & Misc. Equipment	0	n	0	0	0	0	0	0	0	0	0	0	0	0
	SMISSION & DISTRIBUTION PLANT	v	U	U	U	U	0	0	0	0	0	0	0	0	0
23 303.4	Land & Land Rights	0	0	0	0	0	0								
24 304.4	Structures & Improvements	n	0	0	0	0	0	0	0	0	0	0	0	0	0
25 311.4	Pumping Equipment	Ô	ő	0	n	0	0	0	0	0	0	0	0	0	0
26 330.4	Distr. Reservoirs & Standpipes	Ô	ő	0	ő	0	0	0	0	0	0	0	0	0	0
27 331.4	Transm. & Distribution Mains	151,040	155,694	155,694	155,694	155.694	155,694	155,694	•	0	0	0	0	0	0
28 333.4	Services	4,236	4.236	4.236	4.236	4,236	4,236	4,236	201,336 4,236	201,336	201,336	201,336	201,336	201,336	176,401
29 334,4	Meters & Meter Installations	15.164	16,368	16,368	16,368	16,368	16,368	16,368	16,368	4,236 16,368	4,236	4,236	4,236	4,236	4,236
30 335,4	Hydrants	8,346	8,346	8,346	8.346	8.346	8,346	8,346	8,346	8,346	16,368 8,346	16,368	16,368	16,368	16,275
31 336.4	Backflow Prevention	0	0	0	0,070	0,040	0,040	0,540	0,340	0,346	0,346	8,346	8,346	8,346	8,346
32 339,4	Other Plant & Misc. Equipment	760	760	760	760	760	760	760	760	760	760	0 <b>760</b>	0	0	0
33 GENE	RAL PLANT					700	700	700	700	760	700	/60	760	760	760
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	•	
35 304.5	Structures & Improvements	1,040	1,061	1.061	1.061	1,061	1,087	1.087	1.087	1,087	1,087	1,087	1,087	0	0
36 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	1,007	0	1,007	1,007	1,067	1,087 0	1,075 0
37 340.51	Computer Equipment	7,312	7,648	8,334	8,431	8.675	8,862	9.160	9.357	9.963	10,339	10,431	10,843	10,973	9,256
38 341.5	Transportation Equipment	67,474	67,474	67,474	67,474	67,474	67,474	67.474	67,474	67,474	67.474	67,474	67,474		
39 342.5	Stores Equipment	0	0	0	0	0	0	0,,	0.,	0,7,7	0,4,4	07,474	67,474 ft	67,474 0	67,474
40 343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	Ď	ů	õ	ő	ň	0	0
41 344.5	Laboratory Equipment	0	0	0	0	ō	ő	ő	ő	0	ñ	0	0	0	0
42 345.5	Power Operated Equipment	0	0	0	0	0	ō	ŏ	ŏ	ő	ő	ő	ň	0	0
43 346.5	Communication Equipment	0	0	0	0	0	ō	ō	ō	ŏ	ŏ	ň	0	Ů	0
44 347.5	Miscellaneous Equipment	0	0	0	0	0	Ŏ	ō	ŏ	ŏ	ŏ	ő	n	0	0
45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	ō	ō	ŏ	Ö	ō	0	0
<b>4</b> 6 TOT	TAL	260,128	266,342	267,027	267,124	267,368	267,581	267,879	313,718	314,324	314,700	314,792	315,204	315,335	288,579
<b>1</b> 7	Subtotal Land & Land Rights	0	0	0	0	0		0	0	0	0	0	0	0	0

# Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

Village Water
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

### Florida Public Service Commission

Schedule:

A-6 1 of 3

Page: Preparer:

R Griffin/J Guastella

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

		(1)	(2)	(3) al Test Ye	(4)	(5)	(6) ma Adjus	(7)
Line	Acct		Adjusted		ed & Useful	FTO FOI		ed & Useful
No.	No.	Account Name	Balance	%	Balance	Amount '	%	Amount
1		IBLE PLANT						
2	351.1	Organization	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	1,417	0.00%	0	0	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
5 6	353.2	CTION PLANT Land & Land Rights	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	2,368	0.00%	ő	0	0.00%	ŏ
8	355.2	Power Generation Equipment	0	0.00%	o l	ŏ	0.00%	ō
9	360.2	Collection Sewers - Force	211,238	0.00%	0	Ō	0.00%	0
10	361.2	Collection Sewers - Gravity	30,706	49.32%	15,144	0	49.32%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	1,188	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0
14 15	365.2 389.2	Flow Measuring Installations Other Plant & Misc. Equipment	342 0	0.00% 0.00%	0	0	0.00% 0.00%	0 0
16		I PUMPING PLANT	U	0.0076	٠	U	0.00/8	U
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	281	0.00%	ő	ō	0.00%	Ö
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	312,135	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	98,645	0.00%	0	0	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
23		MENT AND DISPOSAL PLANT	40.000	0.000/			0.000/	•
24	353.4	Land & Land Rights	19,000	0.00%	0	350.000	0.00%	402.205
25 26	354.4 355.4	Structures & Improvements Power Generation Equipment	15,077 0	54.97% 0.00%	8,288 0	350,000 0	54.97% 0.00%	192,395 0
27	380.4	Treatment & Disposal Equipment	4,627	54.97%	2,543	0	54.97%	0
28	381.4	Plant Sewers	33,367	0.00%	2,540	ŏ	0.00%	ŏ
29	382.4	Outfall Sewer Lines	719	0.00%	ő	Ö	0.00%	ŏ
30	389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0
31	RECLAI	MED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	3,171	0.00%	0	0	0.00%	0 0
36 37	374.5 380.5	Reuse Distribution Reservoirs Treatment & Disposal Equipment	0	0.00% 0.00%	0	0	0.00% 0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	ő	0.00%	ŏ	ő	0.00%	ō
40		MED WATER DISTRIBUTION PLANT				-		
41	352.6	Franchises	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	D
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0
	366.6 367.6	Reuse Services Reuse Meters & Meter Installations	0	0.00% 0.00%	0	0	0.00% 0.00%	0 0
46 47		Pumping Equipment	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	ő	0	0.00%	Ö
49	389.6	Other Plant & Misc. Equipment	0	0.00%	0	Ō	0.00%	0
50	GENER.	AL PLANT						
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	108,956	0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0
54 55	390.71	Computer Equipment	1,761	0.00%	0	542	0.00%	0 0
55 56	391.7 392.7	Transportation Equipment Stores Equipment	0	0.00% 0.00%	0	0	0.00% 0.00%	0
57	393.7	Tools, Shop & Garage Equipment	846	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	ŏ	ő	0.00%	ŏ
59	395.7	Power Operated Equipment	0	0.00%	o	Ō	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	34,099	0.00%	0	0	0.00%	0
63	TOTA	AL .	879,940		25,975	350,542		192,395

Schedule of Sewer Plant in Service By Primary Account Test Year Average balance Village Water Docket No. 080121-WS Historical Test Year Ending December 31, 2007

Fiorida Public Service Commission

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Historical [X] Projected [] 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.

ne Aco o. No		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
INTA	NGIBLE PLANT	12/2006	Jan	Feb	Mar	Apr	May	<u>Ju</u> n	Jul	Aug	Sep	Oct	Nov		Averag
351.1		c	) (	0	0	٥	_						1104	12/2007	Balano
352.1 389.1		1,417			1,417	1, <del>4</del> 17	0 1,417	0	0	0	0	-	0	0	
	Other Plant & Misc. Equipment ECTION PLANT	a	0		,,,,	1,417	1,417	1,417 0	1,417	1,417	1,417	1,417	1,417	1,417	1,4
353.2	Land & Land Rights	_				•	•	v	0	0	0	0	0	0	
354.2		0			0	0	0	0	o	0	0	•	_		
355.2		2,368 0	_,	-,	2,368	2,368	2,368	2,368	2,368	2,368	2.368	0 2,368	0	0	
360.2	Collection Sewers - Force	26.089		0	0	0	0	0	0	2,000	2,300	2,300	2,368 0	2,368	2,3
361.2	Collection Sewers - Gravity	37,964		,	204,396	204,396	204,396	206,099	265 509	265,509	265,509	265,509	301,909	0	
362.2	Special Collecting Structures	0.,204		30,101 0	30,101	30,101	30,101	30,101	30,101	30,101	30,101	30,101	30,101	306,289 30,101	211,2 30,7
363.2		1,188		1,188	0 1,188	0	0	0	0	C	0	0	0,.01	30,101	30,7
364.2		0		.,	0	1,168 0	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,1
365,2 389,2	Flow Measuring Installations	342	342	342	342	342	0 342	0	. 0	0	0	0	0	0	•••
	Other Plant & Misc. Equipment EM PUMPING PLANT	0	0	0	0	у-т. П	342	342 0	342	342	342	342	342	342	3
353.3	Land & Land Rights				-	•	·	U	0	0	0	0	0	0	
354.3	Structures & Improvements	0	0	O	0	0	0	0	0	0	_				
355.3	Power Generation Equipment	0	0	0	0	0	Ó	ŏ	ã	0	0	0	0	0	
370.3	Receiving Wells	0 1,922	0	0	0	0	ŏ	ŏ	ŏ	0	U O	0	1,824	1,824	2
371.3	Pumping Equipment	98.597	1,922 98,597	368,522	368,522	368,522	368,522	368,522	368,550	368,550	368,550	368,550	0 368,550	0 368,550	
389.3	Other Plant & Misc. Equipment	90,537	96,097	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597	98,597		312,1
TREAT	MENT AND DISPOSAL PLANT	v	U	C	0	0	0	0	0	0	0	0	90,097	99,214 0	98, <del>6</del>
353.4	Land & Land Rights	19,000	19,000	19,000	10.000	40.000						·	v	U	
354.4	Structures & Improvements	13,932	13,932	13,932	19,000 13,932	19,000 13,932	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,0
355.4	Power Generation Equipment	O	0	0	13,932	13,932	13,932 0	13,932	13,932	13,932	13,932	13,932	13,932	28,822	15,0
380.4 381.4	Treatment & Disposal Equipment	3,168	3,168	3,168	3,168	3,168	3,168	0 3,168	0	0	0	0	0	0	,,,,,
382.4	Plant Sewers Outfall Sewer Lines	33,367	33,367	33,367	33,367	33,367	33,367	3,168 33,367	4,112 33.367	4,112	4,112	4,112	4,112	17,408	4,6
389.4	Other Plant & Misc. Equipment	719	719	719	719	719	719	719	719	33,367	33,367	33,367	33,367	33,367	33,3
	IMED WATER TREATMENT PLANT	0	0	0	o	0	ő	0	719	719 0	719	719	719	719	7
353.5	Land & Land Rights		_					Ū	U	U	0	0	0	0	
354.5	Structures & Improvements	0	0	0	0	0	o	0	0	0	0	0	_		
355.5	Power Generation Equipment	0	0	0	0	0	0	0	ō	ŏ	Ď	ů	0	0	
371.5	Pumping Equipment	3,171	0 3.171	0	0	0	0	C	Ó	ō	o o	0	0	0	
374.5	Reuse Distribution Reservoirs	0,171	3,171	3,171 0	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	0 3.171	2 4 7
380,5	Treatment & Disposal Equipment	ă	ă	a	0	0	0	0	0	0	0	0,.,,	5,171	3,171	3,17
381.5	Plant Sewers	ō	Õ	Ö	0	0	0	0	0	0	0	ō	ŏ	ű	
389.5	Other Plant & Misc. Equipment	0	ŏ	õ	ű	0	0	0	0	0	0	0	O.	ñ	
KEULAI	MED WATER DISTRIBUTION PLANT			•	•	U	0	0	C	0	0	0	ō	ŏ	
352.6 353.6	Franchises	0	0	0	0	0	O	O		_					
354.6	Land & Land Rights	0	0	C	ō	ŏ	ő	0	0	0	0	c	0	0	
355.6	Structures & Improvements Power Generation Equipment	0	0	0	0	Ō	ŏ	ő	ů	0	0	0	0	0	
366.6	Reuse Services	0	0	0	0	ò	ŏ	ň	0	0	0	0	0	0	
367.6	Reuse Meters & Meter Installations	0	0	0	0	0	ŏ	ŏ	ő	0	0	0	0	0	
371.6	Pumping Equipment	0	0	0	Ō	0	0	ō	ŏ	ŏ	0	0	0	0	
375,6	Reuse Transmission & Distr. Sys.	υ Ω	0	0	0	0	0	o	ŏ	ŏ	0	0	0	0	
389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	Ó	ŏ	ŏ	ñ	0	0	
	AL PLANT	•	J	U	0	0	0	0	٥	0	ō	ő	ő	D D	
353.7	Land & Land Rights	0	0	0	n	0	_	_			_	-	·	u	
354.7	Structures & Improvements	7,189	7.189	7,189	138,843	138,843	0 138,843	0	0	0	0	Ó	0	0	
390.7 390.71	Office Furniture & Equipment	0	0	.,.03	130,043	130,043	138,843	139,382	139,382	139,382	139,382	139,382	139,382	139,382	108,75
	Computer Equipment	0	Ó	ŏ	ŏ	Ö	0	0	0	0	0	0	0	0	100,70
	Transportation Equipment Stores Equipment	0	C	o	ŏ	ŏ	0	0	0	0	0	0	0	Ó	i
	Tools Shon & Garage Equipment	0	. 0	0	Ċ	ŏ	ő	0	0	0	0	0	0	0	(
	Tools, Shop & Garage Equipment Laboratory Equipment	846	846	846	846	848	846	846	846	0 846	0	0	0	0	(
	Power Operated Equipment	0	0	0	0	0	Õ	0	040	846 O	846	846	846	846	840
	Communication Equipment	0	0	0	0	0	ō	ŏ	ŏ	0	0	0	0	0	- (
197,7	Miscellaneous Equipment	0	0	0	o	0	0	ŏ	ŏ	0	0	0	0	0	
98.7	Other Tangible Plant	34,099	0 34,099	0	0	0	0	ō	ŏ	ő	0	0	0	0	9
	•	₩.	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34.099	34,099	0 34,099	34,099
TOTAL		285,377	277,514	822,421	954,075	954,075	954,075	956,317 1	,016,699						J-1,U32
	Subtotal Land & Land Rights	19,000	19,000	19,000	19,000	19,000	19,000			1,016,699	1,016,699	1,016,699	,054,922	.088,106	877,975
			•		,0,000	19,000	18,000	19,000	19,000	19.000	19,000	19,000	19,000	19,000	19,000

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance Village Water

Florida Public Service Commission

Schedule: A-6 Page: 3 of 3

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
Acct No. Account Name	Prior Year 12/2006	Jan	Feb	Mar	Арг	May	Jun	Jul	Aug	Sep	Oct	Nov	12/2007	Balance
No. Account Name INTANGIBLE PLANT	12/2000	5011								ń	0	0	0	c
351.1 Organization	0	0	0	0	1.417	0 1,417	0 1,417	0 1,417	1,417	1,417	1,417	1,417	1,417	1,417
352.1 Franchises	1,417	1,417	1,417 0	1,417 0	1,417 0	1,417 N	1,417	1,411	,,-(,	0	O	0	0	0
389.1 Other Plant & Misc, Equipment COLLECTION PLANT	0	0	U	v		•	_	_				_	_	c
353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0 2,368	2,368
354.2 Structures & Improvements	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368 0	2,368 0	2,368 0	2,368 0	2,368	2,300	_,,,,,
355.2 Power Generation Equipment	0	0 000	0 204,396	0 204,396	0 204,396	204,396	206,099	265.509	265,509	265,509	265,509	301,909	306,289	211,238
360.2 Collection Sewers - Force 361.2 Collection Sewers - Gravity	26,089 37,964	26,089 30,101	30,101	30,101	30,101	30,101	30,101	30,101	30,101	30,101	30,101	30,101	30,101	30,706
362.2 Special Collecting Structures	31,304 D	0	0	0	0	O	0	0	0	0	0	0	1 198	1,186
363.2 Services to Customers	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188 D	1,188 G	1,188 0	1,188 0	1,188 0	,,,,,
364.2 Flow Measuring Devices	0	0	0	0	0	0 342	0 342	0 342	342	342	342	342	342	34
365.2 Flow Measuring Installations	342	342 0	342 0	342 0	342 0	342 0	342 C	0	0	0	Ō	0	0	(
389.2 Other Plant & Misc. Equipment	0	U	U	v	·	•	ŭ	-						
SYSTEM PUMPING PLANT 353.3 Land & Land Rights	۵	0	0	0	O	0	0	0	0	0	0	0	0	28
354,3 Structures & Improvements	ŏ	ō	Ō	Ō	0	0	0	a	C	0	0	1,824	1,824 0	20
355.3 Power Generation Equipment	0	Q	G	0	0	0	0	0	0 368,550	0 368,550	368,550	368,550	368,550	312,13
370.3 Receiving Wells	1,922	1,922	368,522	368,522	368,522	368,522	368,522 98,597	368,550 98,597	98,597	98,597	98,597	98,597	99,214	98,64
371.3 Pumping Equipment	98,597	98,597	98,597 0	98,597 0	98,597 0	98,597 0	90,397	90,037	90,557	0	0	0	0	
389.3 Other Plant & Misc. Equipment	0	0	Ü	U	ď	•	•	•						
TREATMENT AND DISPOSAL PLANT 353.4 Land & Land Rights	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,00 15,07
354.4 Structures & Improvements	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932 0	13,9 <b>32</b>	26,822 0	
355.4 Power Generation Equipment	0	0	0	0	0	0	0	0	0 4,112	0 4.112	4,112	4,112	17,408	4,62
380.4 Treatment & Disposal Equipment	3,168	3,168	3,168	3,168	3,168	3,168 33,367	3,168 33,367	4,112 33,367	33,367	33,367	33,367	33,367	33,367	33,36
381,4 Plant Sewers	33,367 719	33,367 719	33,367 719	33,367 719	33,367 719	719	719	719	719	719	719	719	719	7
382.4 Outfall Sewer Lines	/19 0	0	0	, 13	0	Ŏ	0	0	0	0	6	0	0	
389,4 Other Plant & Misc. Equipment RECLAIMED WATER TREATMENT PLANT	·	•	·	•	_						_	_	_	
353.5 Land & Land Rights	0	0	0	0	C	0	0	0	0	0	0	0	0	
354.5 Structures & Improvements	0	0	Ō	0	O.	0	0	0	0	0	0	ŏ	ŏ	
355.5 Power Generation Equipment	0	0	0	0	2 474	0 3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,1
371.5 Pumping Equipment	3,171	3,171 0	3,171 0	3,171 0	3,171 0	3,171	3,771	0,1,7	0,	0	0	O	0	
374.5 Reuse Distribution Reservoirs 380.5 Treatment & Disposal Equipment	0	ő	ő	ŏ	ō	ŏ	ō	0	0	0	0	0	0	
380.5 Treatment & Disposal Equipment 381.5 Plant Sewers	ŏ	ŏ	ō	ō	0	0	0	0	0	0	0	0	0	
389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	v	v	
RECLAIMED WATER DISTRIBUTION PLANT			_	O	0	0	0	0	٥	0	o	a	0	
352.6 Franchises	0	0	0	0	0	0	ŭ	ŏ	ŏ	ŏ	ō	0	0	
353.6 Land & Land Rights	ů,	0	0	ŏ	ő	ŏ	õ	ō	0	0	0	0	0	
354.6 Structures & Improvements 355.6 Power Generation Equipment	ŏ	ŏ	ŏ	ō	C	0	0	0	0	0	0	0	0	
366.6 Reuse Services	ō	ō	0	0	0	0	0	0	0	0	0	0	0	
367.6 Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	ů	ŏ	ŏ	
371.6 Pumping Equipment	0	0	0	0	0	0 0	G	ŭ	ő	ŏ	ŏ	ō	ō	
375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	Ö	ŏ	ō	ō	0	0	O	0	
389.6 Other Plant & Misc. Equipment GENERAL PLANT	υ		·	·	_						_	_		
353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	420.500	0 139,589	0 139,589	108,9
354.7 Structures & Improvements	7,387	7,391	7,391	139,045	139,045	139,050	139,589	139,589 0	139,589	139,589	139,589 0	135,509	139,309	100,0
390.7 Office Furniture & Equipment	0	0	0	4.604	0 1,650	0 1,686	0 1,742	1,780	1,895	1,967	1.984	2,063	2,087	1,7
390.71 Computer Equipment	1,391	1,455 0	1,585 ຄ	1,604 0	1,030	1,000	0	.,,,,,	0	0	. 0	0	0	
391.7 Transportation Equipment 392.7 Stores Equipment	0	ů	Ů	0	ŏ	ŏ	ŏ	Ö	0	0	0	0	0	
392.7 Stores Equipment 393.7 Tools, Shop & Garage Equipment	846	846	846	846	846	846	846	846	846	848	846	846 0	846	
394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	ő	
396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	ŏ	ŏ	ō	
397.7 Miscellaneous Equipment	34 000	0 34,099	34,099	34.099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,099	34,0
2 398.7 Other Tangible Plant	34,099	34,439	34,000								-1 645 555		1 06A 16A	670
S TOTAL	286,966	279,171	824,208	955,881	955,927	955,968	958,266	1,018,685	1,018,801	1,018,872	1,018,890	1,057,192	1,090,400	879,
	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19.0

# Non-Used and Useful Plant - Summary

# Florida Public Service Commission

Village Water

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule: Page:

A-7

1 of 1

Preparer:

J Guastella

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

Provide additional support schedules, if necessary.

	(1)	(2) Historical Test Year	(3) Pro Forma	(4) Test Year	(5)
Line No.	Description	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
	Water				
1	Plant in Service	0	0	0	<b>A</b> -5
2	Land	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	A-9
4	Less: CIAC	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	A-16
7	Other (Explain)		0		
8	TOTAL	0	0	0	
	Sewer				
9	Plant in Service	25,975	192,395	218,370	A-6
10	Land	0	0	0	A-6
11	Less: Accumulated Depreciation	(9,760)	(3,006)	(12,767)	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	16,215	189,389	205,604	

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

#### Florida Public Service Commission

Village Water
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.

and/or	retirements specifically identifying those amounts.		
	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	<u>Balance</u>
The b	alances for this system begin with the date that	rate base was last estab	lished 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	29,162	60,526
9	12/31/97 balance	29,102	00,520
	1998		
10	Additions	6,045	7,278
11	Retirements	0	0
12	Adjustments	0	0
13	12/31/98 Balance	35,207	67,804
		·	
	1999		2011
14	Additions	6,569	9,241
15	Retirements	0	0
	Adjustments	0	0
17	12/31/99 Balance	41,776	77,045
	2000		
18	Additions	4,633	8,324
19	Retirements	0	0
20	Adjustments	0	0
21	12/31/00 Balance	46,409	85,369
۷.	120 noo balanoo	10,100	00,000
	2001		
22	Additions	2,098	4,944
23	Retirements	0	0
24	Adjustments	0	0
25	12/31/01 Balance	48,507	90,313

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

# Florida Public Service Commission

Village Water 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) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	2002		
26	Additions	4.740	
27	Retirements	1,719	5,734
28	Adjustments	(28,268)	0
29	12/31/02 Balance	(2)	(26,760)
20		21,956	69,287
	2003		
30	Additions	1,520	5,765
31	Retirements	(689)	(1,807)
32	Adjustments	_ 0	0
33	12/31/03 Balance	22,787	73,245
	2004		
34	Additions	2,187	40.040
35	Retirements	2,107	10,013
36	Adjustments	Ö	1
37	12/31/04 Balance	24,974	83,259
		24,514	03,239
	2005		
38	Additions	7,653	15,265
39	Retirements	0	(1)
40	Adjustments	0	0
41	12/31/05 Balance	32,627	98,523
	2006		
42	Additions	13,049	13,365
43	Retirements	(6)	0
44	Adjustments	31,314	0
45	12/31/06 Balance	76,984	111,888
	2007		,
46	Additions	47.004	
47	Retirements	17,301	37,614
48	Adjustments	(286)	(16,786)
49	Allocations	(613) 2,221	(4,199)
50	12/31/07 Balance	95,607	423 128,940
	Supporting Schoolules A.O. A.40	30,007	120,540

Supporting Schedules: A-9, A-10

## Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance

Village Water

**Docket No. 080121-WS** 

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule:

A-9

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

		(1)	(2) Historica	(3) al Test Yea	(4) er 2007	(5) Pro Form	(6) na Adjust	(7) ments
Line	Acct		Adjusted		d & Useful			ed & Useful
No.	No.	Account Name	Balance	%	Balance	Amount -	%	Amount
140.	140.	7 to ood it i talijo	Dalarios			, , , , , , , , , , , , , , , , , , , ,		
1	INTANG	IBLE PLANT			<u> </u>			
2	301.1	Organization	0	0.00%	0	0	0.00%	C
3	302.1	Franchises	337	0.00%	0	0	0.00%	C
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	C
5		E OF SUPPLY & PUMPING PLANT						
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	C
7	304.2	Structures & Improvements	0	0.00%	0	0	0.00%	(
8	305.2	Collect, & Impound Reservoirs	Ō	0.00%	0	0	0.00%	C
9	306.2	Lake, River & Other Intakes	0	0.00%	0 (	0	0.00%	C
10	307.2	Wells & Springs	3,050	0.00%	0	0	0.00%	C
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	ōl	Ō	0.00%	Ċ
12	309.2	Supply Mains	ō	0.00%	o l	ō	0.00%	(
13	310.2	Power Generation Equipment	ő	0.00%	ō	ō	0.00%	C
14	311.2	Pumping Equipment	ő	0.00%	ŏ	ŏ	0.00%	ō
15	339.2	Other Plant & Misc. Equipment	ő	0.00%	اه	ŏ	0.00%	Č
16		TREATMENT PLANT	ŭ	0.0070		ŭ	0.0070	Ì
17	303.3	Land & Land Rights	0	0.00%	ol	0	0.00%	(
18	304.3	Structures & Improvements	Õ	0.00%	ő	ő	0.00%	Ò
19	311.3	Pumping Equipment	20	0.00%	ő	Ö	0.00%	(
	320.3	Water Treatment Equipment	0	0.00%	ől	0	0.00%	(
20 21	339.3	Other Plant & Misc. Equipment	0	0.00%	o l	0	0.00%	
22		MISSION & DISTRIBUTION PLANT	U	0.0076	١	U	0.0078	`
23	303.4		0	0.00%	o	0	0.00%	(
		Land & Land Rights	<del>-</del>		i i	0	0.00%	,
24	304.4	Structures & Improvements	0	0.00%	0		0.00%	,
25	311.4	Pumping Equipment	0	0.00%	0	0		(
26	330.4	Distr. Reservoirs & Standpipes	0	0.00%	0	0	0.00%	
27	331.4	Transm. & Distribution Mains	24,458	0.00%	0	0	0.00%	(
28	333.4	Services	2,398	0.00%	0	0	0.00%	(
29	334.4	Meters & Meter Installations	6,163	0.00%	0	(15,257)	0.00%	(
30	335.4	Hydrants	954	0.00%	0	0	0.00%	•
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	(
32	339.4	Other Plant & Misc. Equipment	186	0.00%	0 [	0	0.00%	(
33		AL PLANT	_			_		
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	ł
35	304.5	Structures & Improvements	110	0.00%	0	0	0.00%	
36	340.5	Office Furniture & Equipment	0	0.00%	0	0	0.00%	(
37	340.51	Computer Equipment	1,267	0.00%	0	10	0.00%	(
38	341.5	Transportation Equipment	47,494	0.00%	0	0	0.00%	I
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	(
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	(
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	I
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	!
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	(
45	348.5	Other Tangible Plant	D	0.00%	0	0	0.00%	(

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance

Village Water
Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

#### Florida Public Service Commission

Schedule: A-9 Pege: 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	NTANG	IIBLE PLANT														
2 :	301.1	Organization	٥	0	o.	0	0	0	0	0	a	0		_		
3 :	302.1	Franchises	317	320	323	327	330	333	337	340	343	347	0	0	0	. 0
	339.1	Other Plant & Misc, Equipment	0	0	0.20	0	0	0	33/ Q	340	343 0	347 D	350 0	353	356	337
5 ;	SOURCE	E OF SUPPLY & PUMPING PLANT	•	=	•	•	•	٠	u	v	v	U	U	0	0	0
	303.2	Land & Land Rights	0	0	0	û	n	0	0	0	0	•	•	_	_	_
7 :	304.2	Structures & Improvements	Ď	ō	õ	ŏ	ő	ñ	n	ů	0	0	0	0	0	0
	305.2	Collect. & Impound Reservoirs	Ō	0	õ	ō	ň	ő	ñ	ő	ŏ	0	0	0	0	0
9 ;	306.2	Lake, River & Other Intakes	ó	ō	ŏ	ō	ň	ő	Ô	0	ń	0	. บ	0	0	0
10 3	307.2	Wells & Springs	3.000	3,000	3,000	3,000	3,000	3.000	3,000	3,000	3.000	3,000	3,000	-	0	0
11 ;	308.2	Infiltration Galleries & Tunnels	0	0	0	0,000	0,000	0,000	0,000	0,000	3,000	3,000 0		3,000	3,000	3,000
12	309.2	Supply Mains	ō	Ď	ŏ	ő	ň	Ö	0	n	ŏ	Ü	0	Q	Q	0
13 3	310.2	Power Generation Equipment	ō	ō	ŏ	ő	ŏ	Ď	Ô	0	0	0	Ü	0	0	0
14 3	311.2	Pumping Equipment	Ó	ñ	ō	ň	ō	ŏ	ő	Ô	ő	a	U	U	O O	Ō
15 3	339.2	Other Plant & Misc. Equipment	ō	à	ō	ñ	ő	0	Ô	Ö	ů	O O	0	Ü	0	0
16 \	NATER	TREATMENT PLANT		•	-	•		U	v	v	v	U	U	U	0	0
17 3	303.3	Land & Land Rights	0	0	0	o	n	0	0	0	ń	0	_	_	_	_
18 3	304.3	Structures & Improvements	ō	ň	ō	Ď	ň	ŏ	Ö	Ô	Ô	0	o	0	0	0
19 3	311,3	Pumping Equipment	16	17	17	18	19	19	20	21		_	0	0	0	0
20 3	20.3	Water Treatment Equipment	0	0	ó	ő	0	D 13	0	0	22 0	22 0	23	24	24	20
21 3		Other Plant & Misc. Equipment	ŏ	ň	ñ	Ô	ű	0	0	0	0	0	0	0	0	o
22 1	RANSM	MISSION & DISTRIBUTION PLANT	•	-	Ū	v	v	v	U	U	U	U	0	0	0	0
		Land & Land Rights	0	0	n	n	۸	0	0	n	0		_	_	_	
24 3		Structures & Improvements	ŏ	ñ	ñ	ő	ň	ň	0	0	0	Ü	0	0	0	0
25 3	11.4	Pumping Equipment	Õ	ō	Ö	ŏ	ä	0	0	0	0	Ü	0	0	0	0
26 3	30.4	Distr. Reservoirs & Standpipes	ň	ō	ŏ	ň	0	Ó	0	0	_	U	0	0	0	0
27 3	31.4	Transm, & Distribution Mains	22,652	22,960	23,302	23,643	23,984	24,325	24,667	24,855	0	0	0	. 0	0	0
28 3	33.4	Services	2,345	2,355	2,365	2,375	2,385	2,395	2,403	2,411	25,296	25,737	26,179	26,620	27,061	24,714
29 3	34.4	Meters & Meter Installations	5.754	5,834	5.914	5,994	6,074	6.155	6.235	6.315	2,419 6,395	2,426	2,432	2,439	2,445	2,400
30 3	35.4	Hydrants	861	878	896	913	931	948	965	983	1,000	6,475	6,556	6,636	6,716	6,235
31 3	36.4	Backflow Prevention	Ď	0	0	0	0	0	0	903	1,000	1,018	1,035	1,052	1,070	965
32 3	39.4	Other Plant & Misc. Equipment	171	174	177	181	184	187	190	193	196	.0	0	. 0	0	0
33 0		AL PLANT	,,,,			101	104	107	190	193	196	200	203	206	209	190
34 3	03.5	Land & Land Rights	0	0	n	0	0	0	n	0	^		_	_		
35 3		Structures & Improvements	ō	ŏ	ñ	Õ	0	0	0	0	0	0	0	0	0	Q
36 3	40.5	Office Furniture & Equipment	ñ	ŏ	ñ	ő	Ö	0	0	0	0	0	0	0	0	0
37 3		Computer Equipment	ŏ	ŏ	ň	ő	ŏ	0	0	•	0	0	0	0	0	0
38 3		Transportation Equipment	41,870	42.807	43.744	44.682	45,619	46,556	47.494	0	0	0	0	. 0	0	0
39 3		Stores Equipment	1.,2.0	,	10,777	0	43,01 <del>0</del>			48,431	49,368	50,306	51,243	52,180	53,118	47,494
		Tools, Shop & Garage Equipment	ň	ñ	ñ	0	0	0	0	0	0	0	0	0	0	Q
		Laboratory Equipment	ŏ	n	n	ņ	v	v	0	Q	0	0	0	0	0	0
		Power Operated Equipment	0	٥	0	0	0	U	Ü	0	0	0	0	0	0	0
43 3		Communication Equipment	0	0	n n	0	U	0	0	0	Ō	0	0	a	0	0
	47.5	Miscellaneous Equipment	ν V	0	0	0	0	0	0	0	0	0	0	0	0	0
45 3		Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	Ō
<del>-10</del> 0	<del>-</del> 0.0	Onto Tatifino Effect	U	U	U	U	0	0	0	0	0	0	Đ	0	0	ō
46	TOTAL	l.	76,984	78,345	79,739	81,132	82,526	83,919	85,310	86,549	88.040	89,530	91,020	92,510	94,000	85,354

Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance

Village Water

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

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.

No	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			Account Name		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
3   30   21   Fininchises	1	INTANG	GIBLE PLANT														
\$ \$00URC OF SPIPLY & PURINNE PLANT 6 3032	2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0		0
4 39.91 ( ) Der Flent & Mass. Equipment   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3	302.1		317	320	323	327	330	333	337	340	343	347	350	353	356	337
8 303.2 Land & Land Gights 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4	339.1	Other Plant & Misc. Equipment	0	0			a	0	0	0	0	0	0	0	0	0
7 804.2 Sinclume & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5	SOURC	E OF SUPPLY & PUMPING PLANT														
8 905.2 Collect. & Impround Reservoirs 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other Intakes				0	0	0	0	Ð	0	0	0	0	0	0	0	_	O
10 90.72   Webs & Springs				0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 308.2 infiltration Calebries & Turnets 12 309.2 Exply Mains 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				•	•	-		-		-	_	-		0	0	. 0	0
12 502				3,000	,		3,025		,	•				-			
13 310.2   Power Generation Equipment   0				0	0	0	Q	0	_	δ	O	0		0	0	•	0
14   311.2   Pumping 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	U
15 38.9.2 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	U
16   MATER TREATMENT FLANT				0		-	*	-	_	-	-	•	0	•	-	0	0
17 303.3   Land & Lland Rights				0	0	0	0	0	0	0	0	0	0	Đ	0	0	U
18 304 3 Structure & Improvements 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0										_	_	_		_			•
18   311.3   Pumping Equipment   18   17   17   18   19   19   20   21   22   22   23   24   24   24   24   24				0	•	-	-	•	-	•	_	•	•	·	Ü	•	0
20 320.3 Water Treatment Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				•	_	_	_	-	_	•	•	•	•	-	0	-	•
21 339.3 Other Plant & Misc. Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					**												20
27 TRANSMISSION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights				•	•	•	•	_	-	_	•	0		0	0	_	0
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	O	G.	Q	υ	U
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 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0	-	_	•	-	•	•	0	0	0	Ü	Ü	0	v
26 330.4 Distr. Reservoirs & Standples 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			· · · · · · · · · · · · · · · · · · ·	0	-	•	•	•	-	-		•	U	U	Ů	0	0
27 331.4 Transm. & Distribution Mains				•	•	•	•	-		•	•	v	U	0	Ü	U	0
28 333.4 Services				•	_					•	•	_	•		00 407		24.459
29 334.4 Meters & Meter Installations 5,754 5,822 5,890 5,958 6,026 6,095 6,163 6,231 6,299 6,367 6,436 6,504 6,572 6,163 335.4 Flydrants 861 876 892 907 923 938 954 969 985 1,000 1,015 1,031 1,046 95 1,040 1,045 1,0																	
30 335.4 Hydrants 861 876 892 907 923 938 954 969 985 1,000 1,015 1,031 1,046 955 339.4 Other Plant & Misc. Equipment 171 174 176 179 181 184 186 189 191 194 196 199 201 18 3 GENERAL PLANT  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																	
31 336.4 Backflow Prevention 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					,		-,										954
32 339.4 Other Plant & Misc. Equipment 171 174 176 179 181 184 186 189 191 194 196 199 201 18 33 GENERAL PLANT 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																	30 <del>7</del>
33 GENERAL PLANT 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								-		-	-	_	_	_	-		186
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				1/1	1/4	176	1/8	101	164	100	109	181	184	190	109	201	100
35 304.5 Structures & Improvements 97 99 101 104 106 108 110 113 115 117 119 122 124 11 36 340.5 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				•	^		۰		^	•		٥	•	٥	0	0	0
36 340.5 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-		- · · · · - · · · ·	-		_	_	_	_	_		-	-	-	-	_	110
37 340.51 Computer Equipment 527 634 749 866 987 1,110 1,237 1,367 1,506 1,649 1,794 1,945 2,097 1,267 38 341.5 Transportation Equipment 41,870 42,807 43,744 44,682 45,619 46,556 47,494 48,431 49,368 50,306 51,243 52,180 53,118 47,489 48,481 50,000 50 50 50,000 50 50,000 50 50,000																-	
38 341.5 Transportation Equipment 41,870 42,807 43,744 44,682 45,619 46,556 47,494 48,431 49,368 50,306 51,243 52,180 53,118 47,456   39 342.5 Stores Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					-	-	_		-		_	_	•			_	1,267
39 342.5 Stores Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																	47,494
40 343.5 Tools, Shop & Garage Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				41,010			•		-			•		0.,240	•		0
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	•	•	•	ņ	-	•	•	_	ņ	ņ	_	ō	ŏ
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	•		•	ň	ñ	ñ	ň	•	ñ	ň	ñ	ň	ō
43 346.5 Communication Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				ν 0	•	-	ŏ	ň	ņ	Ů	ő	ō	ň	ň	n	ñ	Ö
44         347.5         Miscellaneous Equipment         0				0	0	-	U	0	•	ŏ	ő	Õ	ñ	ň	ŏ	ō	Ŏ
45 348.5 Other Tangible Plant 0 0 0 0 0 0 0 0 0 0 0				0	ő	-	ő	õ	-	ō	ŏ	ó	ō	õ	ō	ō	Ō
46 TOTAL 77 FAO 70 NST 80 AGS 81 OST 82 AGN 84 OSS 85 378 87 662 80 267 ON BAS 62 430 94 NTS 95 607 86 45		_		ŏ	•	•	-	•	-	-	ō	ō	ō	Ö	ŏ	ō	0
אריים היוינים הביוים היוינים ה	46	ТОТ	AL	77,609	79,031	80,495	81,961	83,430	84,902	86,378	87,692	89,267	90,848	92,430	94,018	95,607	86,436

# Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Village Water
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

ine Vo.	Acct					(5) (6) (7) Pro Forma Adjustments				
	No.	Account Name	Adjusted		J & Useful			ed & Useful		
1		SIBLE PLANT	Balance	%	Balance	Amount	%	Amount		
2	351.1	Organization	•	0.000/	ا					
	352.1	Franchises	0	0.00%	0	0	0.00%			
4	389.1	Other Plant & Misc, Equipment	124	0.00%	0	0	0.00%			
		Other Flant & Misc. Equipment CTION PLANT	0	0.00%	0	0	0.00%			
	353.2		_		1					
		Land & Land Rights	0	0.00%	0	0	0.00%			
	354.2	Structures & Improvements	173	0.00%	0	0	0.00%			
	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%			
	360.2	Collection Sewers - Force	18,046	0.00%	0	0	0.00%	+		
	361.2	Collection Sewers - Gravity	15,706	49.32%	7,746	0	49.32%	1		
	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	(		
	363.2	Services to Customers	1,062	0.00%	0 }	0	0.00%	4		
	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	(		
	365.2	Flow Measuring Installations	5	0.00%	0	0	0.00%			
	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%			
16	SYSTEM	M PUMPING PLANT			ì					
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%			
18	354.3	Structures & Improvements	1	0.00%	ol	ō	0.00%			
19	355.3	Power Generation Equipment	0	0.00%	ől	ŏ	0.00%			
20	370.3	Receiving Wells	5,433	0.00%	o l	ŏ	0.00%	Ì		
21	371.3	Pumping Equipment	25,224	0.00%	ăl	0	0.00%			
22	389.3	Other Plant & Misc. Equipment	0	0.00%	ől	0	0.00%	ì		
		MENT AND DISPOSAL PLANT	-	0.0070	۱°	U	0.00%			
	353.4	Land & Land Rights	0	0.00%	أه	•	0.00%			
	354.4	Structures & Improvements	2,540	54.97%	1,396	0		2.00		
	355.4	Power Generation Equipment	2,340 0	0.00%		5,469	54.97%	3,000		
	380.4	Treatment & Disposal Equipment	_		0	0	0.00%	9		
	381.4	Plant Sewers	1,124	54.97%	618	0	54.97%	!		
	382.4		33,844	0.00%	0	0	0.00%	(		
	389.4	Outfall Sewer Lines	120	0.00%	0	0	0.00%	•		
		Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%			
		MED WATER TREATMENT PLANT	_		1					
	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	(		
	354.5	Structures & Improvements	0	0.00%	0)	0	0.00%	1		
	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	(		
	371.5	Pumping Equipment	1,039	0.00%	0 ]	0	0.00%	(		
	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	(		
	380.5	Treatment & Disposal Equipment	0	0.00%	0	0	0.00%	(		
	381.5	Plant Sewers	0	0.00%	0	0	0.00%	(		
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0 )	0	0.00%	,		
10	RECLAI	MED WATER DISTRIBUTION PLANT			j					
11	352.6	Franchises	0	0.00%	ol	0	0.00%	(		
2	353.6	Land & Land Rights	0	0.00%	ŏ	ŏ	0.00%			
3	354.6	Structures & Improvements	ŏ	0.00%	ől	ő	0.00%			
	355.6	Power Generation Equipment	ő	0.00%	اة	o o	0.00%	,		
	366.6	Reuse Services	Ö	0.00%	ől	0	0.00%	·		
	367.6	Reuse Meters & Meter Installations	0	0.00%	اه	0	0.00%	(		
	371.6	Pumping Equipment	177	0.00%	ől					
	375.6	Reuse Transmission & Distr. Sys.		0.00%		0	0.00%			
	389.6	Other Plant & Misc. Equipment	0		١٥	0	0.00%			
		AL PLANT	0	0.00%	0	0	0.00%	•		
	353.7	Land & Land Rights	^	0.000/	ا ۾	•	0.000			
	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	9		
	394.7 390.7		1,686	0.00%	0	0	0.00%			
		Office Furniture & Equipment	0	0.00%	0	0	0.00%	(		
	390.71	Computer Equipment	241	0.00%	0	2	0.00%	- 1		
	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	(		
	392.7	Stores Equipment	0	0.00%	0	0	0.00%			
	393.7	Tools, Shop & Garage Equipment	83	0.00%	0	O	0.00%			
	394.7	Laboratory Equipment	O	0.00%	0	0	0.00%	1		
	395.7	Power Operated Equipment	0	0.00%	0	0	0.00%	(		
	396.7	Communication Equipment	0	0.00%	0	0	0.00%	(		
1 :	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	(		
	200 7	Other Tangible Plant	11,933	0.00%	01	Ō	0.00%	(		
	398.7	Other Tangible Plant	11,500	0.00%	١	U	0.0076			

Schedule of Sewer Accumulated Depreciation By Primary Account Test Year Average balance Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Fiorida Public Service Commission

Schedule: A-10

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Freyor. 2013
Preparer: R Griffin/J Guastella

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

	Projected [ ] (1)	Explanation: Pro	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
e Acct	A A blanca	Prior Year Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
No.	Account Name BLE PLANT	D80-2000	yan									0	0	0	
	Organization	0	0	0	0	0	0	0	0 127	0 130	0 133	136	139	142	12
352.1 F	Franchises	106	109	112	115	118	121	124 0	121	0	0	0	0	0	
389.1	Other Plant & Misc. Equipment	0	0	0	0	٥	0	U	U	•	•	•			
	TION PLANT			0	0	0	0	0	0	0	0	0	0	0	17
	Land & Land Rights	0 136	0 142	148	155	161	167	173	179	185	192	198	204	210	17
	Structures & Improvements	136	142	0	133	0	0	0	o	0	0	0	45.420	0 16,075	18,40
	Power Generation Equipment Collection Sewers - Force	15.611	16,692	17.322	17,952	18,582	19,213	19,848	19,227	20,046	20,864	21,683	15,130 15,456	15,519	15,74
	Collection Sewers - Gravity	22,630	14,829	14,892	14,955	15,017	15,080	15,143	15,205	15,268	15,331 0	15,394 0	10,400	10,515	,.
	Special Collecting Structures	0	. 0	0	0	0	0	0	0	0 1,060	1,059	1,057	1,056	1,054	1,05
	Services to Customers	1,046	1,049	1,052	1,054	1,057	1,080	1,060 0	1,060 0	1,000	1,039	0	0	. 0	
	Flow Measuring Devices	C	0	0	0	0	0	5	5	6	7	8	8	9	
	Flow Measuring Installations	0	1	2	2 0	3	0	ů	ő	õ	Ó	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	U	v	v	·	-	_					
	PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Land & Land Rights	0	0	ŏ	ő	ŏ	Ô	0	0	0	0	0	0	0	
	Structures & Improvements Power Generation Equipment	Ô	ŏ	õ	ō	0	0	0	0	0	0	0	12,522	13,750	6.4
	Receiving Wells	231	237	1,466	2,694	3,922	5,151	6,379	7,608	8,836	10,065	11,293 27,965	28,513	29,065	25,7
	Pumping Equipment	22,485	23,033	23,581	24,129	24,677	25,225	25,773	26,321	26,869 0	27,417 0	21,900	20,010	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	U	•	·	_		
3 TREATM	ENT AND DISPOSAL PLANT						. 0	0	C	0	0	0	0	0	
	Land & Land Rights	0	0	0	0	0 404	2,534	2,577	2,620	2,663	2,706	2,749	2,792	2,881	2,5
5 354.4	Structures & Improvements	2,320	2,363	2,405 0	2,448 0	2,491 0	2,334	2,517	0	0	0	O	0	0	
	Power Generation Equipment	0	1.043	1,060	1.077	1,095	1,112	1,130	1,153	1,176	1,199	1,222	1,244	1,341	1,1 33.3
	Treatment & Disposal Equipment	1,024 33,367	1,042 33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,367	33,
	Plant Sewers Outfall Sewer Lines	108	110	112	114	116	118	120	122	124	126	128	130 0	132 0	
	Other Plant & Misc. Equipment	.00	0	0	0	0	0	0	0	0	0	0	U	·	
	MED WATER TREATMENT PLANT	•	•						_	_	0	0	0	0	
	Land & Land Rights	0	0	0	0	Q.	0	0	0	0	ŏ	ŏ	ő	ō	
	Structures & Improvements	0	0	Q	0	0	0	0	0	Ö	ŏ	ŏ	C	0	
	Power Generation Equipment	0	0	0	0	4 033	0 1,039	1,057	1.075	1.092	1,110	1,128	1,145	1,163	1,0
5 371.5	Pumping Equipment	951	969	987	1,004 0	1,022 0	1,039	1,00,1	0,0.0	0	0	0	0	0	
36 374.5	Reuse Distribution Reservoirs	0	0	0	ŏ	0	ŏ	ŏ	ō	0	0	0	0	0	
37 380.5	Treatment & Disposal Equipment	0	0	0	ő	ŏ	ō	ā	0	O	C	0	0	0	
38 381.5	Plant Sewers	0	0	ō	ŏ	ŏ	Ō	0	0	0	0	0	0	U	
39 389.5	Other Plant & Misc. Equipment MED WATER DISTRIBUTION PLANT	v	·	·						_	_	0	C	0	
40 RECLAM 41 352.6	Franchises	O	0	0	0	0	0	0	0	0	0	0	o o	ő	
42 353.6	Land & Land Rights	Ó	0	0	0	0	0	0	0	0	0	ő	ñ	ā	
43 354.6	Structures & Improvements	0	0	0	C	Ō	0	0	0	. 0	ŏ	ŏ	ŏ	ő	
44 355.6	Power Generation Equipment	0	0	0	0	0	0	Û	0	ů	ŏ	ŏ	Ō	0	
45 366.6	Reuse Services	0	0	0	0	0	0	Ö	ő	ŏ	ō	Ó	0	0	
46 367.6	Reuse Meters & Meter Installations	. 0	0	0 177	0 177	177	177	177	177	177	177	177	177	177	
47 371.6	Pumping Equipment	177	177 0	0	",		Ö	0	0	0	o	0	0	0	
48 375.6	Reuse Transmission & Distr. Sys.	0	0	ő	ő	ő	0	0	0	0	0	0	0	0	
49 389.6	Other Plant & Misc. Equipment	U	J	v	_						_	_	0	0	
50 GENER/ 51 353.7	AL PLANT Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0 3.354	3,718	4.081	
51 353.7	Structures & Improvements	413	431	450	812	1,174	1,536	1,900	2,264	2,627	2,991	3,354	3,, 10	1,000	
32 334.7 53 390.7	Office Furniture & Equipment	0	0	0	0	0	0	0	O C	0	0	o o	ŏ	ō	
54 390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0	ő	ŏ	Ö	
55 391.7	Transportation Equipment	0	0	0	0	0	0	0	0	ő	ă	ō	Ō	C	
56 392.7	Stores Equipment	0	0	0	0	0 75	80	85	89	94	99	103	108	113	
57 393.7	Tools, Shop & Garage Equipment	56	61	66 0	71 0	/5 N	0	0	Õ	Ö	Ō	0	0	Ç	
58 394.7	Laboratory Equipment	0	0	0	0	0	ő	ŏ	ō	ō	0	0	0	Ċ	
59 395.7	Power Operated Equipment	0	u O	0	0	ő	ŏ	ō	o	0	0	0	0		
60 396.7	Communication Equipment	0	C	ő	ő	ŏ	ō	0	0	0	0	0	42.254	-	
61 397.7 62 398.7	Miscellaneous Equipment Other Tangible Plant	10,228	10,512	10,796	11,080	11,364	11,649	11,933	12,217	12,501	12,785	13,069	13,354	13,630	٠ '
62 398.7															120

Schedule of Sewer Accumulated Depreciation By Primary Account Test Year Average balance

Florida Public Service Commission

Village Water Docket No. 080121-WS

Schedule: A-10 Page: 3 of 3

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

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.

ne Acc		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	nt for each mo (10)	(11)	(12)	(13)	(14)	
o. No.	Account Name	Dec-2008	Jan	Feb	Mar	Apr	May	Jun	Jut	Aug		, .		( t <del>4</del> )	(15) Averag
351.1	Organization	a	0							Aug	Sep	Oct	Nov	Dec-2007	Balanc
352,1	Franchises	106		0 112	0	0	C	0	0	0	0	Đ	0	_	
389.1	Other Plant & Misc. Equipment	0	0	0	115 0	118	121	124	127	130	133	136		0	
	ECTION PLANT		•	v	U	0	0	0	0	0	0	0		142 0	1
353.2 354.2	Land & Land Rights	0	0	0	0	0	0	_				•	v	U	
355.2	Structures & Improvements Power Generation Equipment	136	142	148	155	161	167	0 173	0	0	0	Ď	0	0	
360.2	Collection Sewers - Force	0	0	0	0	ó	.01	0	179 0	185	192	198	204	210	1
361.2	Collection Sewers - Gravity	16,611	16,684	17,251	17,819	18,387	18,955	19.527	18,825	19,563	0	. 0	0	ō	
362.2	Special Collecting Structures	22,630 0	14,822	14,878	14,934	14,989	15,045	15,101	15,157	15,212	20,300	21,038	14,393	15,244	18,0
363.2	Services to Customers	1.046	0	0	0	0	0	0	.5,.5,	15,212	15,268	15,324	15,380	15,435	15,7
364.2	Flow Measuring Devices	0	1,048 0	1,051 0	1,054	1,056	1,059	1,062	1,064	1,067	1,069	0 1,072	0	. 0	
365,2	Flow Measuring Installations	ő	1	2	0	0	0	0	٥	0	0	1,072	1,075 0	1,077	1,0
389.2	Other Plant & Misc. Equipment	ő	ò	0	2	3	4	5	5	6	7	8	8	0	
SYSTE	M PUMPING PLANT	_	•	v	U	0	0	0	0	0	ò	ő	ő	9	
353.3 354.3	Land & Land Rights	C	0	0	0	0		_				·	•	U	
355.3	Structures & Improvements	0	0	ō	ū	ű	0	0	0	0	0	0	0	o	
370.3	Power Generation Equipment Receiving Wells	0	o	õ	ő	ő	0	0	0	0	0	0	5	10	
371.3	Pumping Equipment	231	236	1,260	2,283	3,307	4,331	5,354	0 6,378	0	0	0	ő	ő	
389.3	Other Plant & Misc. Equipment	22,485	22,941	23,398	23,854	24,311	24,767	25,224	0,378 25,680	7,402	8,426	9,449	10,473	11,497	5.43
	MENT AND DISPOSAL PLANT	0	O	0	0	0	0	0	23,060	26,136	26,593	27,049	27,506	27,965	25,22
353.4	Land & Land Rights	_	_				=	•	•	0	0	0	0	0	,
354,4	Structures & Improvements	0 2,320	0	0	. 0	0	0	0	0	0	0	_			
355.4	Power Generation Equipment	2,320	2,356	2,392	2,428	2,465	2,501	2,537	2,574	2,610	2,646	0 000	. 0	0	
380.4	Treatment & Disposal Equipment	1,024	0 1.039	0	0	0	o	0	0	2,010	2,040	2,682 0	2,719	2,794	2,54
381,4	Plant Sewers	33,367	33,446	1,054 33,526	1,068	1,083	1,098	1,112	1,131	1,151	1,170	1,189	0	0	
382.4	Outfall Sewer Lines	108	110	112	33,605 114	33,685	33,764	33,844	33,923	34,003	34,082	34.162	1,208 34,241	1,288	1,12
389.4	Other Plant & Misc. Equipment	0	ο.,ο	0	114 D	116 0	118	120	122	124	126	128	130	34,320	33,84
353.5	MED WATER TREATMENT PLANT		-	•	U	U	o	O	0	0	0	0	130	132 0	12
354.5	Land & Land Rights	0	0	0	a	0	0	_				-	•	Ū	•
355.5	Structures & Improvements	0	0	۵	ő	ő	ő	0	0	0	0	0	0	٥	1
371.5	Power Generation Equipment Pumping Equipment	0	0	0	0	ŏ	ŏ	Ď	Ð 0	0	0	0	0	ō	
374.5	Reuse Distribution Reservoirs	951	966	981	995	1,010	1,025	1,039	1,054	0	0	0	Ó	ō	
380.5	Treatment & Disposal Equipment	0	Ō	0	0	0	0	1,050	1,034 C	1,069 0	1,083	1,098	1,113	1,127	1,039
381.5	Plant Sewers	0	0	0	0	0	ō	ñ	ő	0	0	0	0	0	(
389.5	Other Plant & Misc. Equipment	0	0	0	0	0	0	ó	ő	0	0	0	0	O	(
RECLAM	WED WATER DISTRIBUTION PLANT	v	U	0	0	0	0	Ō	Õ	Ö	0	0	0	0	(
352.6	Franchises	n	a	0		_				•	v	0	0	0	0
353.6	Land & Land Rights	ŏ	Ö	o o	0	0	0	0	0	0	٥	0	0	_	
354.6	Structures & Improvements	ŏ	ő	Ö	0	0	0	Ō	0	ō	ŏ	ŏ	0	0	(
355.6	Power Generation Equipment	0	ŏ	Ö	o o	0	0	0	0	C	ō	ŏ	0	0	0
	Reuse Services	C	Ö	ŏ	o o	0	0	0	0	0	Ó	ō	ŏ	0	0
	Reuse Meters & Meter Installations Pumping Equipment	0	0	ū	ŏ	ő	o o	0	0	0	0	Ô	ő	Ö	0
	Reuse Transmission & Distr. Sys.	177	177	177	177	177	177	177	0 177	0		0	ō	ŏ	ŭ
389.6	Other Plant & Misc. Equipment	0	0	C	0	Ó	0	'''	0	177 0	177	177	177	177	177
GENERA	L PLANT	0	0	0	0	0	ō	ŏ	ů	0	0	0	0	0	Ö
	Land & Land Rights	0	0	_			-	-	·	U	0	0	0	0	ō
354,7	Structures & Improvements	431	0 446	0	0	0	0	0	0	0	٥		_		
390.7	Office Furniture & Equipment		446 0	462	751	1,041	1,331	1,622	1,912	2,203	2.494	0 2,785	0	0	0
390.71	Computer Equipment	100	121	0 143	0	0	O	0	0	0	2,434	2,785 ()	3,076	3,366	1,686
391.7	Transportation Equipment	0	0	143	1 <b>6</b> 5	188	211	235	260	286	314	341	0 370	0	0
392.7	Stores Equipment	ŏ	Ö	0	0	0	0	0	0	ō	0	341	370 0	399	241
393,7	Tools, Shop & Garage Equipment	56	61	65	70	0 74	0	0	0	o	ŏ	ő	0	0	0
94.7	Laboratory Equipment	0	o	0	70	/4 0	78 0	83	87	92	96	101	105	109	0
195.7 #	Power Operated Equipment	0	ō	ŏ	ő	0	0	0	0	0	0	ő	0	109	63 0
196.7 ( 197.7 I	Communication Equipment	0	0	ō	ă	0	0	0	0	0	0	ō	ŏ	Ö	0
	Miscellaneous Equipment Other Tangible Plant	0	0	ō	ŏ	ő	0	Û	0	0	0	ō	ŏ	ŏ	0
	oner rangine Plant	10,228	10,512	10,796	11.080	11,364	11,649	11,933	12,217	0	0	0	ō	ŏ	ő
							, - , 0	111000	14,417	12,501	12,785	13.069	13,354		-
TOTAL		112,007	105,217	107,807	110,670	113,535	116,400				12,100	13,000	13,334	13,638	11,933

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

### Florida Public Service Commission

**Village Water 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 b	alances for this system begin with the da	te that rate base was last estab	lished by PSC
1	12/31/95 Balance		
	1996		
2	Additions		
3	Adjustments		<u></u>
4	12/31/96 Balance		
	1997		
5	Additions		
6	Adjustments		<del></del>
7	12/31/97 Balance		
	1998		
8	Additions		
9	Adjustments		
10	12/31/98 Balance	<del></del>	
	1999		
11	Additions		
12	Adjustments		
13	12/31/99 Balance		
	2000		
14	Additions	0	0
15	Adjustments	0	0
16	12/31/00 Balance		0
	2001		
17	Additions		
18	Adjustments		
19	12/31/01 Balance	<del></del>	

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

# Florida Public Service Commission

Village Water 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

Supporting Schedules: A-12

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
20 21 22	2002 Additions Adjustments 12/31/02 Balance		0
23 24 25	2003 Additions Adjustments 12/31/03 Balance	1,100	
26 27 28	2004 Additions Adjustments 12/31/04 Balance	900 0 2,000	0 0
29 30 31	2005 Additions Adjustments 12/31/05 Balance	0 0 2,000	0 0 0
32 33 34	2006 Additions Adjustments 12/31/06 Balance	850 0 2,850	900 0 900
35 36 37	2007 Additions Adjustments 12/31/07 Balance	1,208 0 4,058	972 0 1,872

Schedule of Water Contributions in Aid of Construction By Classification

Florida Public Service Commission

Test Year Average balance

Village Water

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule:

A-12

Page:

1 of 3

Preparer:

R Griffin/J Guastella

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

		If a projected year is employed, provid	(2)	(3)	(4)	(5)	(6)	(7)
		(1)		i Test Yea			na Adjust	
Line	Acct		Adjusted		ed & Useful			d & Useful
No.	No.	Description	Balance	%	Amount	Amount	%	Amount
1		WATER						
2		Cash CIAC:			Į.			
3	320	Water Treatment Equipment	0	0.00%	0		0.00%	0
4	334	Meter Fees	1,600	0.00%	0		0.00%	0
5	331	Main Extension Charge	683	0.00%	0		0.00%	0
6		Service Installation Fees	1,038	0.00%	0		0.00%_	0_
7		Total Cash CIAC	3,321	_	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	333	Services	0	0.00%	0		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	0		0.00%	0
14	335	Hydrants	0	0.00%	0		0.00%	0
15		Total Property CIAC	0	-	0	0	_	0
16				-			_	
17		Total Water CIAC	3,321	-	0	0	_	0
18				=			=	
19		SEWER			ŀ			
20		Cash CIAC:			ŀ			
21	380	Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22		Other	0	0.00%	ol		0.00%	0
23	361	Main Extension Charge	17	0.00%	ol		0.00%	0
24		Service Installation Fees	1,177	0.00%	0		0.00%	0
25		Total Cash CIAC	1,193	-	0	0	_	0
26				-			_	
27		Property CIAC:						
28	354	Structures & Improvements	0	0.00%	0		0.00%	0
29		Collection Sewers- Force	0	0.00%	0		0.00%	0
30		Collection Sewers- Gravity	0	0.00%	ol		0.00%	0
31		Services to Customers	0	0.00%	ol		0.00%	0
32	370	Lift Stations	0	0.00%	ol		0.00%	0
33	-	Pumping Equipment	ō	0.00%	o l		0.00%	0
34		Reuse Services	Õ	0.00%	o l		0.00%	0
35		Reuse Transmission & Dist Mains	Ō	0.00%	o l		0.00%	0
36		Other Plant Misc Equip	Ö	0.00%	ől		0.00%	
37		Total Property CIAC	0		- 5	0	_	0
38		F. C. W. C.		-			-	
39		Total Sewer CIAC	1,193	-	0	0	•	0

Schedule of Water Contributions in Ald of Construction By Classification

Test Year Average balance

Village Water 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 Guzstella

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.

.ine	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Description	Line No.	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Oct-2007	Balarice
1		WATER			<del></del>									1101	001-2001	Daigilos
2		Cash CIAC:														
3	320	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	334	Meter Fees	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1.600
5	331	Main Extension Charge	600	600	600	600	600	600	600	600	600	600	958	958	958	683
б	333	Service Installation Fees	650	650	650	650	850	850	850	850	1,500	1.500	1,500	1,500	1,500	1.038
7		Total Cash CIAC	2,850	2,850	2,850	2,850	3,050	3,050	3,050	3,050	3,700	3,700	4.058	4,058	4,058	3,321
8															1,000	0,521
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	n
11	331	T&D Mains	0	0	O	Ö	0	0	0	0	0	0	ō	ā	ñ	ñ
12	333	Services	0	0	0	0	0	0	0	0	0	0	ā	Ď	ñ	ň
13	334	Meters/Meter Installation	0	0	0	D	0	0	0	0	0	0	ō	ō	ő	ŏ
14	335	Hydrants	0	0_	0	0	. 0	0	0	0	0	0	Ö	Ď	ñ	n
15		Total Property CIAC	0	0	O.	0	0	0	0	Ó	0	0	Ö	0	0	
16																
17		Total Water CIAC	2,850	2,850	2,850	2,850	3,050	3,050	3,050	3,050	3,700	3,700	4,058	4,058	4,058	3,321
18												·				
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	O	6	O	0	0	Đ	0	0	0	0	0	0	0	0
22	389	Other	0	0	0	0	0	0	0	0	0	0	Đ	Ō	ō	ŏ
23	361	Main Extension Charge	O	0	D	0	0	0	0	0	0	0	72	72	72	17
24	363	Service Installation Fees	900	900	900	900 _	900	900	900	900	900	1,800	1,800	1,800	1,800	1,177
25		Total Cash CIAC	900	_900	900	900	900	900	900	900	900	1,800	1,872	1,872	1,872	1,193
26				· · · · · · · · · · · · · · · · · · ·									<del> </del>		110.6	-,,,,,,,,,
27		Property CIAC:														
28	354	Structures & Improvements	0	0	0	0	0	0	Q	0	0	Û	0	0	n	n
29	360	Collection Sawers- Force	٥	0	0	0	0	0	0	0	0	0	ō	ā	ő	ŏ
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	ō	ō	ő	ň
31	363	Services to Customers	Đ	0	0	0	0	0	0	0	0	0	ō	ŏ	ñ	Ů
32	370	Lift Stations	0	Ð	0	0	0	0	0	0	0	a	ā	ō	ň	'n
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	ñ	ñ	ň	ň
34	366	Reuse Services	0	0	0	0	0	0	0	Ö	0	ō	ň	ŏ	0	2
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	Ō	ō	Ö	ō	ŏ	ñ	0	0
36	389	Other Plant Misc Equip	0	0	0	0	0	o o	0	ō	ō	ō	ő	ñ	n	v
37		Total Property CIAC	0	0	0	0	ō	0	0	0	0	0	0	<del></del>	0	0
38		• •											<u>_</u>			<u> </u>
39		Total Sewer CIAC	900	900	900	900	900	900	900	900	900	1,800	1,872	1,872	1,872	1,193

#### Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

Village Water

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)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.		Description	Line No.	Jan	Feb	Mar	Apr _	May	Jun	Jul	Aug	Sep	Oct	Nov	10/01/07	Balance
1		WATER														
2		Cash CIAC:													_	_
3	320		0	0	0	0	0	0	0	0	Q	0	0	0	0	0
4	334	Meter Fees	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
5	331	Main Extension Charge	600	600	600	600	600	600	600	600	600	600	958	958	958	683
6	333	Service Installation Fees	650	650	650	650	850	850	850	850	1,500	1,500	1,500	1,500	1,500	1,038
7		Total Cash CIAC	2,850	2,850	2,850	2,850	3,050	3,050	3,050	3,050	3,700	3,700	4,058	4,058	4,058	3,321
8																
9		Property CIAC:														
10	330	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	331	T&D Mains	0	0	0	0	0	0	0	0	0	0	σ	0	0	0
12	333	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	334	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	335	Hydrants	0	0	0	0_	00	_0_	0	0	0	0	0	0	0	0
15		Total Property CIAC	0	0	D	0	D	0	0	0	0	0	0	0	0	0
16																
17		Total Water CIAC	2,850	2,850	2,850	2,850	3,050	3,050	3,050	3,050	3,700	3,700	4,058	4,068	4,058	3,321
18																
19		SEWER														
20		Cash CIAC:														
21	380	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	361	Main Extension Charge	0	0	0	0	0	0	0	o.	0	0	72	72	72	17
24	363	Service Installation Fees	900	900	900	900	900	900	900	900	900	1,800	1,800	1,800	1,800	1,177
25		Total Cash CIAC	900	900	900	900	900	900	900	900	900	1,800	1,872	1,872	1,872	1,193
26																
27		Property CIAC:													_	_
28	354	Structures & improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	360	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	361	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	O	0
31	363	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32			0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	371	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	366	Reuse Services	0	0	0	O	0	0	0	0	0	0	0	0	0	D
35	375	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	389	· · · • · ·	0	0	0	0	0	0	0	0	0	00	0	0	0	0
37		Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38		T-1 10 014.5				000	666			- AAF	200	4.005	4.074	4 070	4.070	4.463
39		Total Sewer CIAC	900	900	900	900	900	900	900	900	900	1,800	1,872	1,872	1,872	1,193

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

## Florida Public Service Commission

Village Water Docket No. 080121-WS

Schedule: A-13 Page: 1 of 2

Historical Test Year Ending December 31, 2007

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.

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	palances for this system begin with the date th	at rate base was last esta	blished by PSC
1	12/31/95 Balance		_
	1996		
2	Additions		
3	Adjustments		
4	12/31/96 Balance	<del></del>	
4	12/31/96 balance		
	1997		
5	Additions		
6	Adjustments		
7	12/31/97 Balance	89,688	
	1998		
8	Additions	40.000	
9		13,323	
10	Adjustments 12/31/98 Balance	0	
10	12/31/90 Dalatice		
	1999		
11	Additions		
12	Adjustments		
13	12/31/99 Balance		
	2000		
14	Additions	0	
15		0	
16	Adjustments 12/31/00 Balance	0	
10	12/3 1/00 ballance		
	2001		
17	Additions		
18	Adjustments		
19	12/31/01 Balance	<del></del>	

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

### Florida Public Service Commission

Village Water 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

Supporting Schedules: A-14

Line	(1)	(2) Water Year End	(3) Sewer Year End
No.	Description	Balance	Balance
·	2002		
20	Additions		0
21	Adjustments		0
22	12/31/02 Balance	<del></del>	
	2003		
23	Additions		
24	Adjustments		
25	12/31/03 Balance	26	0
	2004		
26	Additions	26	0
27	Adjustments	0	0
28	12/31/04 Balance	52	0
	2005		
29	Additions	735	0
30	Adjustments	0	0
31	12/31/05 Balance	787	0
	2006		
32	Additions	10	0
33	Adjustments	0	Ö
34	12/31/06 Balance	797	0
	2007		
35	Additions	42	0
36	Adjustments	78	30
37	12/31/07 Balance	918	30

# Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Village Water

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

# Florida Public Service Commission

Schedule:

A-14

Page: Preparer: 1 of 3

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)	(3)	(4)	(5)	(6)	(7)
				al Test Ye	ar 2007		ma Adjusi	ments
Line			Adjusted		ed & Useful		Non-Us	ed & Useful
No.		Description	Balance	%	Amount	Amount	%	Amount
1		WATER			- [			
2	222	Cash			_ [			_
3 4	320 334	Water Treatment Equipment	39	0.00%	0		0.00%	0
5	331	Meter Fees	738	0.00%	0		0.00%	0
6	333	Main Extension Charge Service Installation Fees	67	0.00%	0		0.00%	0
7	333	Total Cash	11	0.00%_	0		0.00%_	0
8		Total Cash	854	-		0	_	
9		Property						
10	330	Dist Reservoirs & Standpipes	0	0.00%	0		0.00%	0
11	331	T&D Mains	0	0.00%	ől		0.00%	0
12	333	Services	ő	0.00%	ő		0.00%	0
13	334	Meters/Meter Installation	0	0.00%	ő		0.00%	0
14	335		0	0.00%	ŏl		0.00%	
15	330	Total Property		0.0078_	- 61	0	0.0070_	0
16		rotal Flopolty		-	<del></del>		-	
17		Total Water	854	-	0	0	-	0
18				=		<u> </u>	=	
19		SEWER						
20		Cash			1			
21	380	Treatment & Disposal Equipment	0	0.00%	0		0.00%	0
22	389	Other	ō	0.00%	o l		0.00%	Ō
23	361	Main Extension Charge	0	0.00%	0		0.00%	0
24	363	Service Installation Fees	13	0.00%	0		0.00%	0
25		Total Cash	13	-	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%	0
31	363	Services to Customers	0	0.00%	0		0.00%	0
32	370	Lift Stations	O	0.00%	0		0.00%	0
33	371	Pumping Equipment	0	0.00%	0 ]		0.00%	0
34	366	Reuse Services	0	0.00%	0		0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0.00%	0		0.00%	0
36	389	Other Plant Misc Equip	0_	0.00%	0		0.00%	0
37		Total Property	0	_	0	0		0
38				_			_	
39		Total Sewer	13	_	0	0		0

Schedule of Accumulated Amortization of CIAC by Classification Test Year Average Balance Village Water

Florida Public Service Commission

Schedule:

2 of 3 Page:

A-14 R Griffin/J Guastella Preparer:

Docket No. 080121-WS 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
Nο.	No.	Description	Dec-2006	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec-2007	Balance
1		WATER						<del> 1</del>		·						
2		Cash														
3		Water Treatment Equipment	39	39	39	39	39	39	39	39	39	39	39	39	39	39
4		Meter Fees	698	698	699	700	700	701	705	708	711	714	717	721	726	708
5		Main Extension Charge	60	60	60	60	60	60	61	61	62	62	63	64	65	61 3
6	333	Service Installation Fees	0	0	0	0	1	1	2	3	4	6	7	9	10 840	811
,		Total Cash AAC	796	797	798	799	800	801	806	811	816	821	826	832	040	011
6		Property														
10	330	Dist Reservoirs & Standpipes	0	n	0	n	0	•		•		0	n	0	n	n
11		T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	ő
12		Services	0	ň	0	0	0	0	0	0	0	0	ň	ņ	ő	0
13		Meters/Meter Installation	0	ň	0	n	0	0	0	0	Ö	o n	n	Ů	Ö	ă
14		Hydrants	Ď	o	ő	0	ő	ñ	ő	0	0	ŏ	o	ŏ	ŏ	Ō
15		Total Property AAC	0	<u>_</u>		- 0	0	0	0	o o	Ö	0	0	0	- 0	0
16																
17		Total Water AAC	796	797	798	799	800	801	806	811	816	821	826	832	840	811
18			***************************************								, · · · · · · · · · · · · · · · · · · ·					
19		SEWER														
20		Cash														
21		Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	363	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	<u> </u>
25		Total Cash AAC	0	0	0	0	0	0	0	0	0	0	_0	0	0	
26		Dramak														
27 28	120	Property Structures & Improvements		0	0	0	0			•		0	0	0	n	^
29			0	0	n	0	0	0	0	0	0	0	0	0	0	ň
30			0	n	0	0	0	0	0	0	0	Ů	0	0	0	o o
31			ñ	0	0	0	0	0	Ů	0	0	0	0	ň	ň	ů
32		Lift Stations	0	n	0	0	Ô	0	Ň	0	0	ň	Ô	ŏ	0	ŏ
33			ñ	o	ő	ņ	õ	n	ň	0	ň	n	Ů	ű	ő	ō
34			0	o	0	ő	0	ő	ő	Õ	ň	ŏ	ő	ō	ō	ō
35		Reuse Transmission & Dist Mains	Ō	ō	ŏ	ő	ō	ő	ő	ő	ő	ŏ	ŏ	ō	ō	Ö
36	389	Other Plant Misc Equip	0	0	0	Ō	Ō	Ō	ō	0	ō	Ö	Ō	0	0	0
37		Total Property AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39		Total Sewer AAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0_

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

Village Water

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Florida Public Service Commission

Schedule: A-14 Page: 3 of 3

Preparer: R Griffin/J Guastella

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

Line	(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	Маг	_Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/01/07	Balance
1	WATER														
2	Cash														
	320 Water Treatment Equipment	39	39	39	39	39	39	39	39	39	39	39	39	39	39
	334 Meter Fees	698	704	711	718	724	731	738	744	751	758	764	77,1	778	738
	331 Main Extension Charge	60	61	62	63	64	65	67	68	69	70	72	74	76	67
6 ;	333 Service Installation Fees	0	1	3	4	6	8	9	11	14	17	21	24	_ 27	11
7	Total Cash AAC	796	805	814	823	833	842	852	862	873	884	895	907	918	854
8									•	<u>-</u>					
9	Property														
	330 Dist Reservoirs & Standpipes	O	0	0	0	0	0	0	0	0	0	0	0	Q	0
	331 T&D Mains	0	0	0	0	0	0	G	0	0	0	0	0	0	O
	333 Şerviçes	Đ	0	0	0	0	0	0	0	0	0	0	0	0	0
	334 Meters/Meter Installation	0	0	0	0	0	o	0	0	0	0	0	0	ø	o
	335 Hydrants	0	0	0	0			_ 0 _	0	0	. 0	0	0	0	0
15	Total Property AAC	0	0	0	0	0	0	0	D	0	0	0	0	0	Ö
16												<del></del>			
17	Total Water AAC	796	805	814	823	833	842	852	862	873	884	895	907	918	854
18															
19	SEWER														
20	Cash														
	380 Treatment & Disposal Equipment	0	0	0	G.	0	o	0	0	0	0	0	0	0	0
	389 Other	0	0	0	0	0	0	0	0	0	0	0	0	ō	Ŏ
	361 Main Extension Charge	0	0	0	а	0	0	0	0	0	0	O	0	ā	ā
	363 Service Installation Fees	0_	2	4	6	. 8	9	11	13	15	19	23	26	30	13
25	Total Cash AAC	0	2	4	6	- 8	9_	11	13	15	19	23	26	30	13
26															
27	Property														
28 3	354 Structures & Improvements	0	0	0	0	0	6	0	0	Q	0	0	0	0	0
29 3	360 Collection Sewers- Force	0	D	0	0	0	0	0	0	0	0	0	0	ñ	ñ
30 3	361 Collection Sewers- Gravity	0	0	0	0	0	0	0	0	O	0	Ď	ō	ñ	ň
31 3	363 Services to Customers	0	0	Ō	0	0	0	0	0	0	ō	ō	n	ñ	ň
32 3	370 Lift Stations	0	0	G	0	o	0	0	0	0	ō	Ŏ	ň	ň	Ň
33 3	371 Pumping Equipment	0	0	0	0	0	0	0	ō	ō	ō	ň	ñ	0	0
34 3	366 Reuse Services	0	0	Ð	0	0	ō	à	ū	Ď	ň	n	Ô	0	0
35 3	375 Reuse Transmission & Dist Mains	Ō	Ō	0	Ō	ō	ò	ō	ō	ő	ň	n	0	0	0
36 3	389 Other Plant Misc Equip	0	0	0	Õ	ō	ā	Ö	Ö	ō	ñ	ő	ű	,	, ,
37	Total Property AAC	0	0	0	0	0	0	Ö	ő	Ö	Ö	- 0	0	0	<u>-</u>
38	· · · · ·					<del>`</del>	<del>-</del> -	<del>`</del> _	<u>`</u> _	<u>~</u> _	<del></del>		<u> </u>		0
39	Total Sewer AAC	Ö	2	4	6	8	9	11	13	15	19	23	26	30	13

# Schedule of Annual AFUDC Rates Used

#### Florida Public Service Commission

Village Water
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

Village Water Docket No. 080121-WS Schedule: Page:

A-16 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

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: A-17
Page: 1 of 1
Preparer: R Griffin

Explanation: Provide the calculation of working capital using the balance sheet method.

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

	(1)	(2)	(3)
Line	Donald Alexander	40/24/06	2007
No.	Description Description	12/31/06	Average
1	Balance Sheet Accounts		
2	For All Systems:	1,850,777	1,870,929
3	Accounts Receivable - Customer Allowance for Bad Debts	(60,221)	(100,908)
4		00,221)	392
5 6	Temporary Investments Materials & Supplies	0	0
7	Unbilled Revenues	659,907	706,580
8		153,113	181,073
9	Prepayments	100,110	101,070
10	TOTAL CURRENT ASSETS	2,603,576	2,658,067
11	TOTAL CORNERT AGGETG	2,000,070	2,000,000
	Less:		
13		2,281,410	799,218
	Accrued Taxes	(601,457)	(1,155,342)
	Accrued Interest	4,215	17,085
16	Misc. Current & Accrued Liabilities	463,905	675,491
17	mag. Garron a resident and mag.	,	
18	TOTAL CURRENT & ACC. LIABILITIES	2,148,073	336,452
19			<del></del>
	Total Working Capital Balance Sheet Accounts- All		
20	Systems	455,503	2,321,615
21	·		
22	Allocation for this System:		
23	Note: Allocation is by number of customers of all syst	ems in Aqua Utilize	s FL, Inc.
24	Allocation Percentage - Water		0.485%
25	Assets Allocated - Water (line 10 x line 23)	12,674	12,886
26	(Less)Liabilities Allocated - Water (line 18 x line 23)	(10,456)	(1,631)
27	,		
28	Allocation Percentage - Sewer	0.094%	0.092%
29	Assets Allocated - Sewer (line 7 x line 17)	2,437	2,451
30	(Less)Liabilities Allocated - Sewer (line 12 x line 17)	(2,011)	(310)
31			· · · · · · · · · · · · · · · · · · ·
32	Direct Assignment of CWC Accounts:		
33	Deferred Rate Case Expense		
34	Water	0	0
35	Sewer	0	0
36			
37	Other Regulatory Assets		
38	Water	0	0
39	Sewer	0	0
40			
41	Other Deferred Debits	_	_
42	Water	0	0
43	Sewer	29,147	23,560
44	T T		
45	Total Balance Sheet CWC-this system		44 555
46	Water (Lines 25-26+34+38+42)	2,217	11,255
47	<b>Sewer</b> (Lines 29-30+35+39+43)	29,573	25,701

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

#### Aqua Florida

#### Florida Public Service Commission

Village Water

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.	ASSETS	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	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
6 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	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	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 17	Allowance for Bad Debts Accounts Receivable Affiliates Notes Rec. Affiliates	(60,221) (2,294,839)	(63,664) (2,620,359)	(63,413) (603,336) (741,899)	(83,655) (1,656,319) (741,899)	(77,442) (530,149) (1,045,138)	(84,047) (353,689) (1,045,138)	(84,175) (399,204) (1,045,138)	(102,715) (715,902) (1,045,138)	(116,991) (43,215) (1,045,138)	(116,243) (711,304) (1,045,138)	(135,468) (152,040) (1,045,138)	(173,012) (1,172,843) (1,045,138)	(150,752) (1,121,835)	(100,908) (951,926)
18	Temporary investments Materials & Supplies	_	5,092	(141,055)	(741,033)	(1,040,100)	(1,045,150)	(1,040,100)	(1,043,136)	(1,040,130)	(1,040,138)	(1,045,136)	(1,045,156)		(757,300) 392
20 21	Unbilled Revenue Prepayments	659,907 153,113	670,701 155,190	609,769 155,700	699,092 153,806	746,285 170,702	831,743 172,560	829,001 180,144	749,130 176,361	783,217 210,412	645,341 209,219	656,591 209,451	616,494 203,994	688,269 203,303	706,580 181,073
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 1,549,581	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 30	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
31	TOTAL DEFERRED DEBITS	3,867,102	3,908,116	3,937,891	4,094,396	4,182,276	4,226,088	4,313,776	4,307,981	4,359,875	2,239,472	2,254,171	2,207,315	2,355,087	3,557,965
32 33	TOTAL ASSETS	73,004,551	72,691,734	74,445,215	74,359,850	76,481,689	77,384,652	77,683,061	77,574,094	78,224,473	75,997,547	76,604,930	74,883,020	76,245,914	75,813,902

Comparative Balance Sheet - Equity Capital & Liabilities

Aqua Florida

Florida Public Service Commission

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007 Historical [X] Projected [ ] Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line		Prior Year	•											40 (04 (07	Average
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	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	(4.450.440)	(0.700.004)	/4 070 FET	(4 200 704)	(405 444)	72,323	522,986	928,358	1,650,430	1.701.590	2.419.162	2,577,369	979,027	(54,209)
3	Additional Paid in Capital	(4,180,143)	(3,762,331)	(1,879,557)	(1,268,794) (14,610,772)	(465,141) (14,521,137)	(14,470,292)		(14,776,827)	(15,108,004)	(17,037,040)	(17,267,575)	(17,561,226)	(17,942,759)	(15,450,251)
4	Retained Earnings	(14,202,351)	(14,323,829)	(14,519,439)	(14,010,772)	(14,021,101)	(14,470,202)	(14,012,011)	(14,710,021)	(10,100,004)	(11,001,010)	(17,207,010)	(**)== ()===/	(	•
b	Other Equity Capital														
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
Ŕ	TO TAL EGOTT OF THE	0-10 72,200	01,240,043	55,620,75	20,0 .0,										
9	TOTAL LONG TERM DEBT	20,501,000	21.640.440	21,640,440	21,640,440	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	22,645,869	26,136,123	22,517,338
10															
11	Accounts Payable	2,281,410	673,624	762,950	593,216	658,664	788,593	638,418	399,264	545,536	577,677	624,290	93 <b>6,506</b>	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	_													(0.17.027)	054 447
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											12	4.446	45.000	17,099	9,541
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	17,089	8,341
22											OT 077 004	07.004.507	07 400 400	27,263,271	26.980,932
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		(11,949,017)
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) 297,791	145,722
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		34,990
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	34,830
27	-								15 404 440	45 074 000	45.000.700	14.996.863	14.995,876	15,248,957	15,212,627
28	Total CIAC & Def Taxes	15,431,173	15,412,598	15,364,816	15,306,001	15,295,649	15,252,216	15,195,906	15,131,440	15,071,929	15,060,730	14,986,863	14,995,070	10,240,901	10,212,021
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
30	TOTAL COURT CAPITAL & CIABILITIES	(0,004,001	14,001,104	(T, <del>TT</del> 0,Z]0	17,000,000	10,701,000	1,007,002	,000,001	5 . 1,001						

# Village Water NET OPERATING INCOME

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
Net Operating Income Statement - Water	B-1	43
Net Operating Income Statement - Sewer	B-2	44
Adjustments to Net Operating Statements	B-3	45
Operating Revenues	B-4	49
Water O & M Expenses By Month	B-5	50
Sewer O & M Expenses By Month	B-6	55
Comparative O & M Expenses - Water	B-7	60
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Comparative O & M Expenses - Sewer	B-8	62
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Schedule of Allocated Expenses	B-12	67
Net Depreciation Expense - Water	B-13	69
Net Depreciation Expense - Sewer	B-14	70
Taxes Other Than Income	B-15	71

# Schedule of Water Net Operating Income

Florida Public Service Commission

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

Schedule:

B-1 1 of 1

Page: 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	100,514	(431)	100,083	0	100,083	113,499	213,581	B-4, E-2
2	Operation & Maintenance	151,888	(14,314)	137,574	4,484	142,058	1,676	143,734	B-5
3	Depreciation, net of CIAC Amort.,U&U	17,258	905	18,163	758	18,921	0	18,921	B-13
4	Amortization	0	0	0	o	. 0	0	0	B-3
5	Taxes Other Than Income	18,343	(4,915)	13,428	1,291	14,720	5,107	19,827	B-15
6	Provision for Income Taxes	(33,551)	5,344	(28,207)	(2,864)	(31,071)	41,165	10,094	C-1, B-3
7	OPERATING EXPENSES	153,939	(12,980)	140,959	3,668	144,627	47,949	192,576	•
8	NET OPERATING INCOME	(53,425)	12,549	(40,876)	(3,668)	(44,544)	65,550	21,005	
9	RATE BASE	190,383	20,548	210,931	46,432	257,363		257,363	A-1
10	RATE OF RETURN	-28.06%	•	-19.38%	1	••••	;	8.16%	

# Schedule of Sewer Net Operating Income

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical 2007 & Pro Forma

# Florida Public Service Commission

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 No.	Description	Books 2007	Test Year Adjustment	Test Year 2007	Pro Forma Adjustments	Pro Forma Adjusted	Revenue Adjustment	Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	156,101	(62,622)	93,479	0	93,479	209,512	302,991	B-4, E-2
2	Operation & Maintenance	113,499	(1,475)	112,024	3,698	115,722	3,094	118,816	B-6
3	Depreciation, net of CIAC Amort.,U&U	37,614	(4,660)	32,954	2,508	35,462	0	35,462	B-14
4	Amortization	Ō	`´ o´	0	0	0	Ô	00,102	B-3
5	Taxes Other Than Income	6,951	5,215	12,166	13,209	25,375	9,428	34,803	B-15
6	Provision for Income Taxes	(757)	(29,503)	(30,261)		(38,915)	75,989	37,073	C-1, B-3
7	OPERATING EXPENSES	157,307	(30,423)	126,884	10,759	137,643	88,511	226,154	• 1, = 0
8	NET OPERATING INCOME	(1,206)	(32,199)	(33,405)	(10,759)	(44,164)	121,001	76,837	
9	RATE BASE	756,583	13,103	769,686	157,116	926,802	· · · · · · · · · · · · · · · · · · ·	926,802	A-2
10	RATE OF RETURN	-0.16%	=	-4.34%	1		:	8.29%	

# Florida Public Service Commission

Village Water
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)		(2)	(3)	(4)
Line		D		2007	2007	Supporting
<u>No.</u>	Acct	Description TEST YEAR ADJUSTMENTS - 2007		Water	Sewer	Schedules
2	A	REVENUES				
3	^	Billed less Booked Revenue		(424)		- 0
4		Billed less Booked Revenue	Revenues booked to Village in error.	(431)	(60,600)	E-2
5		TOTAL REVENUE ADJUSTMENTS	Treverides booked to village in citor.	(431)	(62,622)	
6		7 O THE REVERTOE PROGRAMMENTO	-	[431]	(62,622)	
7	В	OPERATIONS & MAINTENANCE				2010
8	601/701	Salaries & Wages - Employees	Normalize 2007 employee terminations & New Hires	(54)	114	B-5, B-6
				(0-1)		
9	601/701		Normalize 4.0% Wage increase effective 4/1/07 (additional 1.0%)	132	208	
10	603/703	Salaries & Wages - Officers, Exec.		Q	O	
11	604/704	Employee Pensions & Benefits		0	0	
12	610/710	Purchased Water / Sewer Treatment	Normalize Village Water Purchased Water	1,137	0	
13	NA /711				0	
14	615/715	Purchased Power		0	0	
15	616/716	Fuel for Purchased Power		0	0	
16	618/718	Chemicals		0	0	
	620/720			0	0	
18	631/731			0	0	
19		Contractual Services - Accounting	Normalize 2007 Audit Fees	218	41	
20	633/733		Normalize Legal fees on Used & Useful	43	8	
21	634/734	Contractual Services - Mgmt. Fees	Normalize 2007 Service Headcount	36	7	
22	634/734		Normalize 2007 4.0% Service Wage increase effective 4/1/07	24	5	
23	634/734		Normalize 2007 FICA taxes on Service 4.0% Wage increase effective 4/1/07	2	0	
24	635/735			0	0	
25		Contractual Services - Other	Normalize 2007 ACO billings	183	35	
26	641/741	Rental of Building/Real Prop.		0	0	
27		Rental of Equipment		0	0	
28	650/750	Transportation Expenses		0	0	
29	656/756	Insurance - Vehicle		0	0	
30	657/757			0	0	
	658/758	Insurance - Workman's Comp.		0	0	
	659/759 660/760	Insurance - Other		0	0	
33 34	666/766	Advertising Expense		0	0	
٠.	667/767	Reg. Comm. Exp Rate Case Amort. Reg. Comm. Exp Rate Case Other		0	0	
	670/770	Bad Debt Expense		0	Ď	
37	675/775	Miscellaneous Expense	Normalize 2007 Intercompany allocations	8,263	(1,854)	
38	675/775	Wiscella reous Expense	Normalize 2007 Intracompany misallocation of a/c 426	(125)	(24)	
39	675/775		to Operating Expenses Normalize 2007 intercompany misallocation due to	(80)	(15)	
40		Excess water loss adjustment for Purc	Fairways hased Water, Power, and Chemicals	(24,094)		
41		70711 0014 1D # 10714F117	<del>-</del>	(44.044)	(4.425)	
42		TOTAL O&M ADJUSTMENTS	_	(14,314)	(1,475)	
43						

Fiorida Public Service Commission

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

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

Line		(1)		(2) Pro Forma	(3) Pro Forma	(4) Supporting
No.		Description		Water	Sewer	Schedules
1	UTILITY	TEST YEAR ADJUSTMENTS - 2007, o	ontinued			
2	С	DEPRECIATION NET OF AMORTIZA	TION OF CIAC (Used & Useful)			B-13, B-14
3		Allocation of Corporate IT		1,570	299	1
4		Allocation of Corp Structures & Improv	ements	27	5	ţ
5				•	-	;
6		PSC Depr Rate Correction, Depr Expr		(613)	(4,199)	ţ
7		PSC Depr Rate Correction, Amort CIA	С	(78)	(30)	j
8		Reduction for NU&U			(735)	
9		TOTAL DEPRECIATION ADJUSTME	NTS	905	(4,660)	1
10						
11	_					
12	D	AMORTIZATION		_	_	
13				0	0	
14 15		TOTAL AMORTIZATION AR HISTME	NTO.	0	0	
16		TOTAL AMORTIZATION ADJUSTME	NI2		0	
17						
18	E	TAXES OTHER THAN INCOME TAX				B-15
19	_	RAF adjustment	RAF on Adj'd Rev less RAF Per Books	(19)	(2,818)	D-10
20		Pavroll tax adjustment	On Salary & Wage adjustments explained above	2.183	2,841	
21		Property tax adjustment	Distributing from Water to Water & Sewer	(7,078)	7,078	
22		Property tax adjustment		,,,,,,,,	(1,886)	
23		TOTAL TAXES OTHER THAN INCOM	NE ADJUSTMENTS	(4,915)	5,215	
24				<u></u>	<u> </u>	
25						
26	F	INCOME TAXES				
27		Income tax impact of the adjustments	to per book income	5,344	(29,503)	C-1
28		TOTAL INCOME TAX ADJUSTMENTS	s ·	5,344	(29,503)	
29						
30		TOTAL EXPENSE ADJUSTMENTS		(12,980)	(30,423)	

### Florida Public Service Commission

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

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

Line		(1)		(2)	(3)	(4)
No.	Acct	Description		Water	Sewer	Supporting Schedules
1	UTILITY	PRO FORMA ADJUSTMENTS	· · · · · · · · · · · · · · · · · · ·	77.0,-	<u> </u>	ODITO GALO.
2						
3	В	OPERATIONS & MAINTENANCE				B-5, B-6
4	601/701	Salaries & Wages - Employees	4.0% Wage increase effective 4/1/08	535	840	,
5	601/701		Market Based Increases	963	1,415	
6	601/701		New Rates Manager & Controller	825	156	
7	601/701			0	0	
8	601/701			0	0	
9	603/703			0	0	
10	604/704		increase in Benefit costs/head in 2008	452	693	
11		Purchased Water / Sewer Treatment		0	0	
12	NA /711				0	
		Purchased Power		Ō	0	
14		Fuel for Purchased Power		0	0	
		Chemicals		0	0	
16		Materials & Supplies		0	0	
17	631/731			0	0	
		Contractual Services - Accounting		0	0	
		Contractual Services - Legal		0	0	
		Contractual Services - Mgmt, Fees	Additional 2008 Service Co headcount	24	5	
21	634/734		Service Co. 4.0% Wage increase effective 4/1/08	94	18	
	634/734		FICA taxes on Service Co. 4.0% Wage increase effective 4/1/08	7	1	
23	634/734		Service Co. allocation adjustment for dual Water/Sewer customers	(295)	(56)	
	634/734		Additional 2008 Service Co employee benefits	64	12	
25	635/735	Contractual Services - Testing		0	0	
26	636/736	Contractual Services - Other	ACO 4.0% Wage increase effective 4/1/08	40	8	
27	636/736		FICA taxes on ACO 4.0% Wage increase effective 4/1/08	3	1	
28	636/736		ACO allocation adjustment for dual Water/Sewer customers	(256)	(49)	
29	636/736		Additional 2008 ACO employee benefits	288	55	
30	636/736		Eliminate O/S Contractor meter reading	(1,413)	D	
31	636/736			0	0	
	641/741		New office rent	41	8	
	642/742	· · · · · · · · · · · · · · · · · · ·		0	0	
	650/750		Adjust fuel to \$3.36/gal	311	59	
	656/756			0	o	
36	657/757			0	0	
	658/758			0	0	
38	659/759			0	0	
39	660/760		Details on Oakadala 0 40	0	0	
40	666/766		Details on Schedule B-10	2,511	478	
41	667 <i>/</i> 767 670/770			0	0	
42	675/775	<del></del>	Now four half mosting expense (Agus Carrest-)	291	55	
43 44	019/119	Miscellaneous Expense	New town hall meeting expense (Aqua Connects)	291	33	
45 46		TOTAL O&M ADJUSTMENTS		4,484	3,698	

### Fiorida Public Service Commission

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

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

ine	(1)	(2)	(3)	(4) Supporting
No.	Description	Water	Sewer	Schedules
	LITY PRO FORMA ADJUSTMENTS, continued			
2				
3 C	DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)	500	B1 A	B-13, B-14
4	Meter Replacements 6 Month Net Depr (Addns less Retirements)	520	NA 45	
5	Allocation of new corp. PCs and Network & Telephony enhancements	238	45	
6	PM	0		
7	Effluent disposal site - Consent Order		E 400	
	(under study)	0	5,469	
8		U	0	
9	Reduction for NU&U		=	
10	TOTAL	0	(3,006)	
11	TOTAL	758	2,508	
12				
13	ANADITIZATION			
14 D	AMORTIZATION			
15	•	0	0	
16	-	0	0	
17	TOTAL	0	<u>0</u>	
18	TANES OF USE THAN 1000 MICH.			
19 E	TAXES OTHER THAN INCOME TAX			B-15
20	Payroll tax adjustment On Salary & Wage adjustments explained above	116	173	
21	Property taxes associated with 2007 plant additions, allocations, adjustments	532	12,065	
22	Property taxes associated with Pro Forma plant	643	5,707	
23	Property Tax adjustment for Non-Used & Useful plant	0	(4,736)	
24	TOTAL	1,291	13,209	
25	D1001 (5 Ma) (			
26 F	INCOME TAXES			C-1
27	Income tax impact of the adjustments to per book income	(2,864)	(8,655)	
28	TOTAL	(2,864)	(8,655)	
29				
30	TOTAL EXPENSE ADJUSTMENTS	3,669	10,760	
31				
32		_		
	ILITY PROPOSED REVENUE REQUIREMENT ADJUSTMENTS			
34				
05 4	NET OPERATION OF ITEMS			
	NET OPERATING REVENUE			
36	NET OPERATING REVENUE Required Revenue Adjustment	113,499	209,512	B-1, B-2
36 37	Required Revenue Adjustment	113,499	209,512	B-1, B-2
36 37 38 B	Required Revenue Adjustment OPERATION & MAINTENANCE EXPENSE			•
36 37 38 B 39	Required Revenue Adjustment	113,499	209,512	B-1, B-2 B-1, B-2
36 37 38 B 39	Required Revenue Adjustment  OPERATION & MAINTENANCE EXPENSE  Bad Debt Adjustment Due To Proposed Rate Increase			•
36 37 38 B 39 40 41 E	Required Revenue Adjustment  OPERATION & MAINTENANCE EXPENSE Bad Debt Adjustment Due To Proposed Rate Increase  TAXES OTHER THAN INCOME TAX	1,676	3,094	•
36 37 38 38 39 40 41 E	Required Revenue Adjustment  OPERATION & MAINTENANCE EXPENSE  Bad Debt Adjustment Due To Proposed Rate Increase	1,676		•
36 37 38 39 40 41 E 42 43	Required Revenue Adjustment  OPERATION & MAINTENANCE EXPENSE Bad Debt Adjustment Due To Proposed Rate Increase  TAXES OTHER THAN INCOME TAX RAF on Revenue Adjustment @ 4.5009	1,676	3,094	•
36 37 38 38 39 40 41 E 42 43 44 F	Required Revenue Adjustment  OPERATION & MAINTENANCE EXPENSE Bad Debt Adjustment Due To Proposed Rate Increase  TAXES OTHER THAN INCOME TAX RAF on Revenue Adjustment @ 4.5009 INCOME TAX ADJUSTMENT	1,676	3,094	B-1, B-2
36 37 38 8 39 40 41 E 42 43 44 F	Required Revenue Adjustment  OPERATION & MAINTENANCE EXPENSE Bad Debt Adjustment Due To Proposed Rate increase  TAXES OTHER THAN INCOME TAX RAF on Revenue Adjustment @ 4.500%  INCOME TAX ADJUSTMENT Rate Year Revenue at Present Rates	1,676 6 5,107	3,094 9,428 93,479	•
36 37 38 8 39 40 41 E 42 43 44 F 45	Required Revenue Adjustment  OPERATION & MAINTENANCE EXPENSE Bad Debt Adjustment Due To Proposed Rate Increase  TAXES OTHER THAN INCOME TAX RAF on Revenue Adjustment @ 4.500%  INCOME TAX ADJUSTMENT Rate Year Revenue at Present Rates Plus Required Revenue Adjustment	1,676 5,107 100,083 113,499	3,094 9,428 93,479 209,512	B-1, B-2
36 37 38 39 40 41 E 42 43 44 F 45 46 47	Required Revenue Adjustment  OPERATION & MAINTENANCE EXPENSE Bad Debt Adjustment Due To Proposed Rate increase  TAXES OTHER THAN INCOME TAX RAF on Revenue Adjustment @ 4.500%  INCOME TAX ADJUSTMENT Rate Year Revenue at Present Rates	1,676 6 5,107	3,094 9,428 93,479	B-1, B-2
36 37 38 8 39 40 41 E 42 43 44 F 45 46 47 48	Required Revenue Adjustment  OPERATION & MAINTENANCE EXPENSE Bad Debt Adjustment Due To Proposed Rate Increase  TAXES OTHER THAN INCOME TAX RAF on Revenue Adjustment @ 4.5009  INCOME TAX ADJUSTMENT Rate Year Revenue at Present Rates Plus Required Revenue Adjustment Rate Year Revenue at Proposed Rates	1,676  5,107  100,083  113,499  213,581	9,428 9,428 93,479 209,512 302,991	B-1, B-2
36 37 38 8 39 40 41 E 42 43 44 F 45 46 47 48 49	Required Revenue Adjustment  OPERATION & MAINTENANCE EXPENSE Bad Debt Adjustment Due To Proposed Rate Increase  TAXES OTHER THAN INCOME TAX RAF on Revenue Adjustment @ 4.5009 INCOME TAX ADJUSTMENT Rate Year Revenue at Present Rates Plus Required Revenue Adjustment Rate Year Revenue at Proposed Rates  Less Operating Expenses Before Income Taxes	1,676  5,107  100,083  113,499  213,581  (182,482)	9,428 93,479 209,512 302,991 (189,081)	B-1, B-2 B-1, B-2
36 37 38 8 39 40 41 E 42 43 44 F 45 46 47 48 49 50	Required Revenue Adjustment  OPERATION & MAINTENANCE EXPENSE Bad Debt Adjustment Due To Proposed Rate Increase  TAXES OTHER THAN INCOME TAX RAF on Revenue Adjustment @ 4.5009  INCOME TAX ADJUSTMENT Rate Year Revenue at Present Rates Plus Required Revenue Adjustment Rate Year Revenue at Proposed Rates  Less Operating Expenses Before Income Taxes Less Interest Expense	1,676  5,107  100,083 113,499 213,581 (182,482) (4,932)	3,094 9,428 93,479 209,512 302,991 (189,081) (17,803)	B-1, B-2
36 37 38 8 39 40 41 E 42 43 44 F 45 46 47 48 49 50 51	Required Revenue Adjustment  OPERATION & MAINTENANCE EXPENSE Bad Debt Adjustment Due To Proposed Rate Increase  TAXES OTHER THAN INCOME TAX RAF on Revenue Adjustment @ 4.5009  INCOME TAX ADJUSTMENT Rate Year Revenue at Present Rates Plus Required Revenue Adjustment Rate Year Revenue at Proposed Rates  Less Operating Expenses Before Income Taxes Less Interest Expense Taxable Income	1,676  5,107  100,083 113,499 213,581  (182,482) (4,932) 26,167	3,094 9,428 93,479 209,512 302,991 (189,081) (17,803) 96,107	B-1, B-2 B-1, B-2
36 37 38 8 39 40 41 E 42 43 44 F 45 46 47 48 49 50 51 50 51 52	Required Revenue Adjustment  OPERATION & MAINTENANCE EXPENSE Bad Debt Adjustment Due To Proposed Rate increase  TAXES OTHER THAN INCOME TAX RAF on Revenue Adjustment @ 4.5009  INCOME TAX ADJUSTMENT Rate Year Revenue at Present Rates Plus Required Revenue Adjustment Rate Year Revenue at Proposed Rates  Less Operating Expenses Before Income Taxes Less Interest Expense Taxable Income Income Tax at Composite Rate of 38.5759	1,676  5,107  100,083 113,499 213,581  (182,482) (4,932) 26,167 10,094	9,428 93,479 209,512 302,991 (189,081) (17,803) 96,107 37,073	B-1, B-2 B-1, B-2 D-1
36 37 38 8 39 40 41 E 42 43 F 45 44 45 46 47 48 49 50 50 51 55 52 53	Required Revenue Adjustment  OPERATION & MAINTENANCE EXPENSE Bad Debt Adjustment Due To Proposed Rate Increase  TAXES OTHER THAN INCOME TAX RAF on Revenue Adjustment @ 4.5009  INCOME TAX ADJUSTMENT Rate Year Revenue at Present Rates Plus Required Revenue Adjustment Rate Year Revenue at Proposed Rates  Less Operating Expenses Before Income Taxes Less Interest Expense Taxable Income	1,676  5,107  100,083 113,499 213,581  (182,482) (4,932) 26,167	3,094 9,428 93,479 209,512 302,991 (189,081) (17,803) 96,107	B-1, B-2 B-1, B-2
36 37 38 8 39 40 41 E 42 43 44 F 45 46 47 48 49 50 51 50 51 52	Required Revenue Adjustment  OPERATION & MAINTENANCE EXPENSE Bad Debt Adjustment Due To Proposed Rate increase  TAXES OTHER THAN INCOME TAX RAF on Revenue Adjustment @ 4.5009  INCOME TAX ADJUSTMENT Rate Year Revenue at Present Rates Plus Required Revenue Adjustment Rate Year Revenue at Proposed Rates  Less Operating Expenses Before Income Taxes Less Interest Expense Taxable Income Income Tax at Composite Rate of 38.5759	1,676  5,107  100,083 113,499 213,581  (182,482) (4,932) 26,167 10,094	9,428 93,479 209,512 302,991 (189,081) (17,803) 96,107 37,073	B-1, B-2 B-1, B-2 D-1

**Test Year Operating Revenues** 

Florida Public Service Commission

Village Water

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page: B-4 1 of 1

Preparer:

S Szczygiel

Historical [X] Projected []

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

	(1) WATER	(2)	(3) SEWER	(4)
Line No.		Deve		_
1	Account No. and Description WATER SALES	Revenues	Account No. and Description	Revenues
2	460.1 Unmetered Water Revenue	0	SEWER SALES	_
3	461.1 Metered - Residential	0	521.1 Flat Rate - Residential	0
4	461.2 Metered - Commercial	39,684	521.2 Flat Rate - Commercial	0
5	461.3 Metered - Industrial	59,018	521.3 Flat Rate - Industrial	0
6	461.4 Metered - Public Authorities	0	521.4 Flat Rate - Public Authorities	0
7		0	521.5 Flat Rate - Multi-Family	0
8	461.5 Metered - Multi-Family 461.6 Metered - Other	0	521.6 Flat Rate - Other	0
9	462.1 Public Fire Protection	0	522.1 Measured - Residential	16
10	462.2 Private Fire Protection	0	522.2 Measured - Commercial	155,935
11	464.0 Other Sales - Public Authorities	0	522.3 Measured - Industrial	0
12	465.0 Irrigation Customers	0	522.4 Measured - Public Authorities	0
13	466.0 Sales for Resale	•	522.5 Measured - Multi-Family	0
14		0	523.0 Other Sales - Public Authorities	0
15	467.0 Interdepartmental Sales 475.0 Unbilled Revenues	0	524.0 Revenues From Other Systems	0
16	475.0 Unblied Revenues	0	525.0 Interdepartmental Sales	0
סו 17			526.0 Effluent	0
			527.0 Unbilled Revenues	0
18	TOTAL WATER OALES		540.5 Flat Rate - Reuse	0
19 20	TOTAL WATER SALES	98,702	TOTAL SEWER SALES	155,951
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	1,812	532.0 Forfeited Discounts	0
24	472.0 Rents From Water Property	0	534.0 Rents From Sewer Property	Ö
25	473.0 Interdepartmental Rents	Ō	535.0 Interdepartmental Rents	0
26	474.04 Other Water Revenues	Ŏ	536.0 Other Sewer Revenues	150
27	TOTAL OTHER WATER REVENUES	1,812	TOTAL OTHER SEWER REVENUES	150
28				100
29	TOTAL WATER OPERATING REVENUES	100,514	TOTAL SEWER OPERATING REVENUES	156,101

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

### Florida Public Service Commission

Village Water Docket No. 080121-WS

Schedule:

B-5

Historical Test Year Ending December 31, 2007

1 of 5 Page:

Historical [X] Projected []

Preparer: S Szczygiel

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
						Unacc. Water			Unacc. Water	
Line			2007	2007	2007	Ajdstmnt @	2007	Pro Forma	Ajdstmnt @	
No.		Account No. and Name	Per Books	Normalizations	Normalized	26.01%	Adjusted	Adjustments	26.01%	Pro Forma
1	601	Salaries & Wages - Employees	10,102	78	10,180		10,180	2,323		12,503
2	603	Salaries & Wages - Officers, Exec.	305	0	305		305	0		305
3	604	Employee Pensions & Benefits	3,292	0	3,292		3,292	452		3,744
4	610	Purchased Water	91,077	1,137	92,215	(23,985)	68,229	0	0	68,229
5	615	Purchased Power	20	0	20		20	0		20
6	616	Fuel for Purchased Power	0	0	0	0	0	0	0	0
7	618	Chemicals	0	0	0		0	0		0
8	620	Materials & Supplies	417	0	417	(108)	309	0	0	309
9	631	Contractual Services - Engineering	59	0	59		59	0		59
10	632	Contractual Services - Accounting	(76)	218	142		142	0		142
11	633	Contractual Services - Legal	28,735	43	28,778		28,778	0		28,778
12	634	Contractual Services - Mgmt. Fees	4,027	62	4,088		4,088	(105)		3,983
13	635	Contractual Services - Testing	1,331	0	1,331		1,331	0		1,331
14	636	Contractual Services - Other	6,414	183	6,597		6,597	(1,339)		5,258
15	641	Rental of Building/Real Prop.	274	0	274		274	41		315
16	642	Rental of Equipment	21	0	21		21	0		21
17	650	Transportation Expenses	2,789	0	2,789		2,789	311		3,099
18	656	Insurance - Vehicle	191	0	191		191	0		191
19	657	Insurance - General Liability	758	0	758		758	0		758
20	658	Insurance - Workman's Comp.	114	0	114		114	0		114
21	659	Insurance - Other	250	0	250		250	0		250
22	660	Advertising Expense	1	0	1		1 :	0		1
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0		0	2,511		2,511
24	667	Reg. Comm. Exp Rate Case Other	0	0	0		0	0		0
25	670	Bad Debt Expense	1,339	0	1,339		1,339	0		1,339
26	675	Miscellaneous Expense	448	8,058	8,506		8,506	291		8,797
27		_						<u> </u>		
28		TOTAL WATER O & M EXPENSES	151,888	9,780	161,668	(24,094)	137,574	4,484	0	142,058

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

Fiorida Public Service Commission

Schedule: 8-5 Page:

2 of 5 Preparer: S Szczygiel

Village Water 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	<u>Ja</u> n	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1 60		903	752	940	668	1,312	823	565	760	1,247	873	738	522	10,102
2 60		44	47	(258)	45	47	69	53	49	145	66	(49)	47	305
3 60		430	444	352	416	17	389	396	(391)	367	377	73	424	3,292
4 61	0 Purchased Water	8,717	6,314	7,378	8,338	4,895	4,484	17,199	6,441	7,604	6,916	7,180	5,611	91,077
5 61		2	1	2	2	2	2	2	2	9	2	(6)	1	20
6 61	6 Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	`o´	0	0
7 61	8 Chemicals	0	0	0	0	0	0	Ð	0	0	0	Ó	Ō	Ō
8 62	0 Materials & Supplies	2	2	3	115	3	159	61	3	14	62	(10)	2	417
9 63	11 Contractual Services - Engineering	7	7	7	7	7	7	7	7	0	0	o o	0	59
10 63	2 Contractual Services - Accounting	51	44	44	(161)	26	26	26	26	(16)	25	26	(192)	(76)
11 63	3 Contractual Services - Legal	5,853	4	3,934	3,489	893	3,002	1,555	6	6,419	909	(20)	2,691	28,735
12 63	4 Contractual Services - Mgmt. Fees	269	268	320	424	412	383	278	168	501	300	380	323	4.027
13 63		45	45	135	90	90	225	0	510	100	0	29	60	1,331
14 63	6 Contractual Services - Other	249	1,196	229	240	244	222	1,356	249	416	666	776	570	6,414
15 64	1 Rental of Building/Real Prop.	21	19	30	23	25	22	25	27	121	30	(87)	18	274
16 64	2 Rental of Equipment	2	1	2	2	2	2	2	2	9	2	(7)	1	21
17 65	0 Transportation Expenses	205	227	226	217	251	228	210	267	183	263	287	224	2,789
18 65	6 Insurance - Vehicle	16	16	16	16	16	16	16	16	16	16	16	16	191
19 65	7 Insurance - General Liability	63	63	63	63	63	63	63	64	64	64	63	64	758
20 65	8 Insurance - Workman's Comp.	9	9	9	9	9	9	9	10	10	10	10	10	114
21 65	9 Insurance - Other	21	21	21	21	21	21	21	21	21	21	21	21	250
22 66	0 Advertising Expense	0	O	Ð	D	0	0	0	0	1	0	(0)		1
23 66	6 Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	Ō	o,	ō	ń
24 66	7 Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	Ö	ō	Ŏ	ñ	ñ
25 67	0 Bad Debt Expense	428	(2,153)	1,506	223	552	510	477	(25)	(1,401)	2,780	(1,418)	(140)	1,339
26 67 27	5 Miscellaneous Expense	32	202	54	39	40	40	33	42	236	(121)	(185)	37	448
28	TOTAL WATER O & M EXPENSES	17,368	7,529	15,016	14,286	8,926	10,702	22,355	8,254	16,064	13,262	7.816	10,310	151,888

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

Florida Public Service Commission

Village Water Docket No. 080121-WS Schedule: B-5
Page: 3 of 5
Preparer: S Szczygiel

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	Mav	Jun	Jul	Aua	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	803	663	797	560	1,195	719	447	633	673	731	1,148	437	8,805
2	603	Salaries & Wages - Officers, Exec.	(0)	(0)	0	(0)	(0)	(0)	0	0	(0)	0	0	0	0
3	604	Employee Pensions & Benefits	Ö	(0)	(19)	(28)	(409)	(20)	(20)	(805)	(0)	(45)	(361)	(0)	(1,705)
4	610	Purchased Water	8,717	6,314	7,378	8,338	4,895	4,484	17,199	6,441	7,604	6,916	7,180	5,611	91,077
5	615	Purchased Power	0	0	0	Ō	0	0	0	0	0	0	0	0	0
6	616	Fuel for Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620		0	0	0	112	0	157	58	0	0	58	0	0	386
9	631	Contractual Services - Engineering	7	7	7	7	7	7	7	7	0	0	0	0	59
10	632		0	(0)	(0)	(135)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	(135)
11	633		5,848	0	3,927	3,484	887	2,997	1,549	0	6,390	902	0	2,687	28,671
12	634	Contractual Services - Mgmt, Fees	(0)	0	(0)	0	0	0	Ó	(0)	0	0	(0)	0	0
13	635	Contractual Services - Testing	45	45	135	90	90	225	0	510	99	0	30	60	1,329
14		Contractual Services - Other	50	1,018	48	49	41	46	1,161	43	59	446	725	366	4,052
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	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		Insurance - Other	(0)	(0)	(0)	(0)	(0)	(0)	0	0	(0)	(0)	(0)	(0)	(0)
22		Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	666		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	- ··· - ··· ·	430	(2,152)	1,508	224	554	512	479	(23)	(1,394)	2,782	(1,424)	(139)	1,356
26 27	675	Miscellaneous Expense	(11)	163	(8)	(8)	(10)	(5)	(18)	(13)	(12)	(182)	(8)	0	(113)
28		TOTAL WATER O & M EXPENSES	15,889	6,058	13,774	12,694	7,251	9,122	20,862	6,792	13,420	11,608	7,291	9,021	133,783

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

Florida Public Service Commission

Sc Pa Pre

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

Village Water Docket No. 080121-WS

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			2007					_						2007	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov_	Dec	Annuai
1	601	Salaries & Wages - Employees	0	0	. 0	0	0	0	0	0	0	0	0	0	0
2	603	Salaries & Wages - Officers, Exec.	25	30	(284)	25	25	50	31	26	40	40	26	32	_ 67
3	604	Employee Pensions & Benefits	433	447	376	447	429	413	420	419	386	426	419	427	5,042
4	610		0	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	0	0	0	0	0	0	0	0	0	0	O	0	0
6	616	Fuel for Purchased Power	a	Q	0	o.	O	G	0	0	O	0	0	0	0
7	618		0	0	0	0	0	0	0	0	0	0	0	0	0
8	620	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
9	631	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632	Contractual Services - Accounting	51	44	44	(26)	26	26	26	26	(16)	26	26	(192)	60
11	633		0	0	0	0	0	0	0	0	0	0	0	Ö	0
12	634	Contractual Services - Mgmt. Fees	269	268	320	424	412	382	278	168	500	300	380	323	4,025
13	635	Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
14	636	Contractual Services - Other	168	149	135	156	165	142	157	165	173	174	183	178	1,945
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	٥	0	0	0
17	650	Transportation Expenses	212	233	236	225	260	236	219	276	225	274	257	231	2,884
18	656	Insurance - Vehicle	16	16	16	16	16	16	16	16	16	16	16	16	190
19	657	Insurance - General Liability	63	63	63	63	63	63	63	63	64	64	64	64	758
20	658	Insurance - Workman's Comp.	9	9	9	9	9	9	9	10	10	10	10	10	114
21	659	Insurance - Other	21	21	21	21	21	21	21	21	21	21	21	21	250
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.	Ō	0	0	0	0	0	Ō	0	Ō	Ô	ō	ō	ñ
24	667	Reg. Comm. Exp Rate Case Other	ō	ō	0	Ō	Ō	ō	ō	ō	ō	ō	ō	ñ	ď
25	670	Bad Debt Expense	ō	0	Ō	Ō	Ō	ā	Ŏ	ō	ō	ō	Ď	ñ	ň
26	675		ñ	Ď	ō	ō	Ō	Ď	ñ	ō	ñ	ñ	ñ	Õ	ñ
27	Ų, <b>U</b>	THE CAME STATE STATE OF THE STA	•	•	•	-	•	-	J	-	•	J		J	•
28		TOTAL WATER O & M EXPENSES	1,266	1,281	936	1,361	1,426	1,358	1,240	1,190	1,419	1,350	1,402	1,107	15,335

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

Florida Public Service Commission

Village Water Docket No. 080121-WS Schedule: B-5 Page: 5 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

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	99	89	143	108	117	104	118	127	574	142	(410)	85	1,297	46.83%
2	603	Salaries & Wages - Officers, Exec.	18	16	26	20	21	19	22	23	105	26	(75)	16	238	8.59%
3	604	Employee Pensions & Benefits	(3)	(3)	(5)	(4)	(4)	(4)	(4)	(4)	(20)	(5)	14	(3)	(45)	-1.61%
4	610	Purchased Water	D.	Ò	ò	o´	ò	ò	ò	o	Ò	Ō	0	0	0	0.00%
5	615	Purchased Power	2	1	2	2	2	2	2	2	9	2	(6)	1	20	0.72%
6	616	Fuel for Purchased Power	D	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
7	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
8	620		2	2	3	3	3	3	3	3	14	3	(10)	2	32	1.14%
9	631	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
10		Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(1)	
11	633	Contractual Services - Legal	5	4	7	5	6	5	6	6	29	7	(20)	4	<del>6</del> 5	2.33%
12		Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	(0)	0	1	0.04%
13		Contractual Services - Testing	0	0	0	0	0	0	0	0	1	0	(1)	0	2	0.09%
14		Contractual Services - Other	32	29	46	35	37	33	38	41	184	46	(132)	27	416	15.02%
15			21	19	30	23	25	22	25	27	121	30	(87)	18	274	9.89%
16		Rental of Equipment	2	1	2	2	2	2	2	2	9	2	(7)	1	21	0.76%
17	650		(7)	(7)	(10)	(8)	(9)	(8)	(9)	(9)	(42)	(10)	30	(6)	(95)	
18		Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
19	657	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.01%
20	658		0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
21		Insurance - Other	0	0	0	0	0	0	0	0	0	0	(0)	0	0	0.00%
22		Advertising Expense	0	0	0	0	0	0	0	0	1	0	(0)	0	1	0.05%
23	666		0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
25	670	<b></b>	(1)	(1)	(2)	(1)	(2)	(1)	(2)	(2)	(8)	(2)	6	(1)	(17)	
26	675	Miscellaneous Expense	43	39	62	47	50	45	51	55	248	62	(177)	37	561	20.24%
27		_														_
28		TOTAL WATER O & M EXPENSES	212	190	306	232	249	223	253	272	1,225	304	(876)	181	2,770	100.00%
		675863 Service & Sundry input to be allocated to lines 1-26	212	190	306	232	249	223	253	272	1,225	304	(876)	181	2,770	

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

### Florida Public Service Commission

Village Water Docket No. 080121-WS Schedule: Page: B-6 1 of 5

Historical Test Year Ending December 31, 2007

Preparer: S Szczygiel

Historical [X] Projected []

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

		(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	21,648	322	21,970		21,970	2,411		24,381
2	703	Salaries & Wages - Officers, Exec.	353	0	353		353	0		353
3	704	Employee Pensions & Benefits	5,704	0	5,704		5,704	693		6,397
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	11,081	0	11,081		11,081	0		11,081
6	715	Purchased Power	14,914	0	14,914	0	14,914	0	0	14,914
7	716	Fuel for Power Production	0	0	0		0	0		0
8	718	Chemicals	3,932	0	3,932	0	3,932	0	0	3,932
9	720	Materials & Supplies	3,140	0	3,140		3,140	0		3,140
10	731	Contractual Services - Engineering	11	0	11		11	0		11
11	732	Contractual Services - Accounting	(14)	41	27		27	0		27
12	733	Contractual Services - Legal	1,564	8	1,573		1,573	0		1,573
13	734	Contractual Services - Mgmt. Fees	772	12	784		784	(20)		764
14	735	Contractual Services - Testing	1,053	0	1,053		1,053	` o´		1,053
15	736	Contractual Services - Other	31,859	35	31,894		31,894	14		31,908
16	741	Rental of Building/Real Prop.	392	0	392		392	8		400
17	742	Rental of Equipment	502	0	502		502	0		502
18	750	Transportation Expenses	416	0	416		416	59		475
19	756	Insurance - Vehicle	37	0	37		37	0		37
20	757	Insurance - General Liability	145	0	145		145	0		145
21	758	Insurance - Workman's Comp.	22	0	22		22	0		22
22	759	Insurance - Other	48	0	48		48	0		48
23	760	Advertising Expense	2	0	2		2	0		2
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0		0	478		478
25	767	Reg. Comm. Exp Other	0	0	0		0	0		0
26	770	Bad Debt Expense	103	0	103		103	Ö		103
27	775	Miscellaneous Expense	15,817	(1,893)	13,924		13,924	55		13,979
28		•	•	,	•		-			,
29		TOTAL WATER O & M EXPENSES	113,499	(1,475)	112,024	0	112,024	3,698	0	115,722

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

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

### Florida Public Service Commission

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

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

		(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	701	Salaries & Wages - Employees	1,262	1,061	1,705	1,460	2.025	2,429	2,084	3,731	3,450	1,878	(583)	1,146	21,648
2	703	Salaries & Wages - Officers, Exec.	29	29	(25)	32	33	40	43	40	378	57	(344)	41	353
3	704	Employee Pensions & Benefits	623	460	364	131	268	503	584	533	479	599	567	593	5,704
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	500	535	(500)	0	1.833	1.889	842	2,148	1,000	514	706	1,615	11,081
6	715	Purchased Power	847	692	589	819	1,337	1,043	1,207	1,755	1,790	1,501	1,593	1,741	14,914
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	. 0	0	0	0
8	718	Chemicals	121	230	355	249	461	876	338	(466)	529	143	777	320	3,932
9	720	Materials & Supplies	3	93	4	4	29	426	368	1,420	673	162	(46)	5	3,140
10	731	Contractual Services - Engineering	1	1	1	1	1	1	1	1	0	0	0	0	11
11		Contractual Services - Accounting	10	8	8	(31)	5	5	5	5	(4)	5	6	(37)	(14)
12	733	Contractual Services - Legat	7	6	8	7	8	8	1,482	10	101	13	(95)	9	1,564
13	734		52	52	62	82	80	74	53	32	97	57	71	61	772
14	735	Contractual Services - Testing	77	100	195	0	154	91	0	154	81	14	66	119	1,053
15		Contractual Services - Other	1,597	1,265	948	1,598	3,802	1,063	965	3,140	14,588	922	1	1,971	31,859
16	741	Rental of Building/Real Prop.	28	26	34	31	32	35	43	41	427	57	(402)	40	392
17		Rental of Equipment	2	2	3	2	2	3	71	71	100	72	104	70	502
18	750	Transportation Expenses	31	36	34	33	39	33	27	38	(105)	32	188	30	416
19	756		3	3	3	3	3	3	3	3	3	3	3	3	37
20	757	Insurance - General Liability	12	12	12	12	12	12	12	12	12	12	12	12	145
21	758		2	2	2	2	2	2	2	2	2	2	2	2	22
22	759		4	4	4	4	4	4	4	4	4	4	4	4	48
23	760	Advertising Expense	0	0	0	0	0	0	0	0	2	0	(2)	0	2
24	766		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		(2)	(2)	(2)	(327)	(220)	151	366	19	(27)	(4)	(506)	657	103
27	775	Miscellaneous Expense	72	238	69	63	66	72	87	84	15,874	(67)	(823)	82	15,817
28		-													
29		TOTAL WATER O & M EXPENSES	5,282	4,853	3,874	4,176	9,976	8,764	8,587	12,776	39,452	5,976	1,297	8,485	113,499

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 Szczygiel

#### Village Water 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	1,128	936	1,545	1,313	1,872	2,263	1,882	3,538	1,428	1,608	1,321	957	19,791
2			0	0	(0)	0	0	. 0	(0)	0	(0)	0	.,52.	(0)	10,701
3	704	Employee Pensions & Benefits	0	(175)	(257)	(505)	(339)	(78)	ò	(59)	, oʻ	(0)	(96)	(0)	(1,509)
4		Purchased Sewage Treatment	0	0	0	0	0	O O	0	`o´	Ō	'n	,00,	,0,	(1,000)
5	711	Sludge Removal Expense	500	535	(500)	0	1,833	1,889	842	2,148	1,000	514	706	1.615	11.081
6		Purchased Power	845	690	586	817	1,334	1,041	1,204	1.752	1.759	1,497	1,622	1,738	14,886
7			0	0	0	0	0	. 0	0	0	0	,,	.,022	.,,,	14,000
8	718	Chemicals	121	230	355	249	461	876	338	(466)	529	143	777	320	3,932
9	720	Materials & Supplies	0	90	0	0	25	422	363	1,416	624	155	,,,	320 n	3,095
10	731	Contractual Services - Engineering	1	1	1	1	1	1	1	1	0_0	,,,,	ň	ŏ	3,033
11	732	Contractual Services - Accounting	0	0	0	(25)	(0)	(0)	Ó	Ó	(0)	ņ	ň	(0)	(25)
12	733	Contractual Services - Legal	0	0	0	Ö	o´	õ	1,472	Õ	ίο,	ŏ	ň	(0)	1,472
13	734	Contractual Services - Mgmt. Fees	(0)	0	0	(0)	Ō	ŏ	(0)	ō	ŏ	(0)	ň	0	1,412
14	735	Contractual Services - Testing	77	100	195	`o´	154	91	, O	154	77	14	70	119	1,050
15	736	Contractual Services - Other	1,522	1,196	871	1.521	3,721	983	871	3.046	13,906	802	577	1,877	30.891
16	741	Rental of Building/Real Prop.	0	. 0	0	0	0	0	0	0,2.0	0,000	002	017	1,077	30,051
17			0	0	0	Ö	0	ō	67	67	67	67	135	67	472
18	750	Transportation Expenses	(0)	Ō	0	ō	(0)	(0)	(0)	(0)	ů,	0,	133	(0)	. –
19	756	Insurance - Vehicle	(0)	(0)	(0)	(0)	(0)	(0)	n (o)	(0,	ŏ	ň	Ů	(0)	(0)
20	757	Insurance - General Liability	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	ñ	n	0	0	(0) (0)
21	758	Insurance - Workman's Comp.	(0)	(0)	(0)	(0)	(0)	(0)	(0)	,O,	ň	ñ	0	0	(0)
22	759	Insurance - Other	(0)	(0)	(0)	(0)	(0)	(0)	0	ň	Ö	ň	0	0	<b>(</b> 0)
23	760	Advertising Expense	`o´	ò	o´	, , ,	o,	'n	ŏ	ň	ŏ	ŏ	ŏ	0	(0)
24	766	Reg. Comm. Exp Rate Case Amort.	0	Ò	Ō	Ď	ō	ñ	ň	ñ	Õ	Ŏ	Ů	0	Ü
25		Reg. Comm. Exp Other	0	Ď	Ō	Ď	Õ	ñ	ñ	ñ	ñ	0	0	0	Ü
26		Bad Debt Expense	0	Ō	ō	(325)	(218)	153	369	21	0	0	(532)	660	400
27		Miscellaneous Expense	14	184	Ö	(020,	(2.5)	.00	0	0	15,000	(184)	(532) N	660 0	128
28		,			-	•	J	•	•	v	10,000	(104)	U	U	15,014
29		TOTAL WATER O & M EXPENSES	4,209	3,786	2.797	3,045	8,844	7,640	7,410	11.619	34,391	4.615	4,579	7,353	100,287

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

Florida Public Service Commission

Schedule: B-6

Page: 4 of 5
Preparer: S Szczygiel

Village Water Docket No. 080121-WS

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			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	Salaries & Wages - Officers, Exec.	5	6	(55)	5	5	10	6	5	ā	8	5	6	12
3	704	Employee Pensions & Benefits	628	639	627	641	612	587	591	598	548	609	598	599	7,277
4	710	Purchased Sewage Treatment	0	0	0	Ó	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	0	0	0	Ō	0	Õ	Ō	ō	Ō	0	0	0	0
6	715	Purchased Power	0	0	0	0	0	Ō	Ō	ō	0	Ö	0	0	0
7	716	Fuel for Power Production	0	0	0	Ō	Ö	ō	Ö	0	Ō	0	0	0	0
8	718		0	0	0	0	0	Ö	Õ	0	Ö	0	0	0	0
9	720		0	0	0	0	0	0	0	0	0	0	0	0	0
10	731	Contractual Services - Engineering	0	0	0	0	0	Ö	ō	O	Ō	0	0	0	0
11	732	Contractual Services - Accounting	10	9	9	(5)	5	5	5	5	(3)	5	5	(36)	12
12	733	Contractual Services - Legal	0	0	0	O	0	0	0	0	Ö	0	0	0	0
13	734		52	52	62	82	80	74	53	32	95	57	72	61	770
14		Contractual Services - Testing	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Contractual Services - Other	32	29	26	30	32	27	30	31	33	33	35	34	372
16	741	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
17	742		0	0	0	0	0	0	Ó	0	0	0	0	0	0
18	750		41	45	46	43	50	46	41	52	43	52	49	44	552
19	756		3	3	3	3	3	3	3	3	3	3	3	3	36
20	757	Insurance - General Liability	12	12	12	12	12	12	12	12	12	12	12	12	145
21	758		2	2	2	2	2	2	2	2	2	2	2	2	22
22	759		4	4	4	4	4	4	4	4	4	4	4	4	48
23		Advertising Expense	0	0	0	0	٥	0	0	0	0	0	0	0	0
24	766		C	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		0	0	0	0	0	0	0	0	0	0	0	0	0
27	775	Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
28															
29		TOTAL WATER O & M EXPENSES	788	800	735	818	805	770	746	745	744	784	784	728	9,246

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

Florida Public Service Commission

Schedule: B-6 Page:

5 of 5 Preparer: S Szczygiel

Village Water 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	701	Salaries & Wages - Employees	133	125	160	147	153	166	202	193	2,022	270	(1,904)	189	1,857	46.83%
2	703		24	23	29	27	28	30	37	35	371	50	(349)	35	341	8.59%
3	704		(5)	(4)	(6)	(5)	(5)	(6)	(7)	(7)	(69)	(9)	65	(6)	(64)	-1.61%
4	710	Purchased Sewage Treatment	0	0	0	0	0	Ö	0	o	Ò	Ö	0	o´	o o	0.00%
5	711	Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
6	715	Purchased Power	2	2	2	2	2	3	3	3	31	4	(29)	3	29	0.72%
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	Ò	0	0	0.00%
8	718	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
9	720	Materials & Supplies	3	3	4	4	4	4	5	5	49	7	(46)	5	45	1.14%
10	731	Contractual Services - Engineering	0	0	0	0	0	0	0	0	0	Ó	0	0	0	0.00%
11	732	Contractual Services - Accounting	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)	(0)	1	(0)	(1)	-0.02%
12	733	Contractual Services - Legal	7	6	8	7	8	8	10	10	101	13	(95)	9	92	2.33%
13	734	Contractual Services - Mgmt. Fees	0	0	0	0	0	0	0	0	2	0	(2)	Ó	2	0.04%
14	735	Contractual Services - Testing	0	0	0	D	0	0	0	0	4	0	(3)	Ď	3	0.09%
15		Contractual Services - Other	43	40	51	47	49	53	65	62	648	87	(611)	61	596	15.02%
16	741	Rental of Building/Real Prop.	28	26	34	31	32	35	43	41	427	57	(402)	40	392	9.89%
17		Rental of Equipment	2	2	3	2	2	3	3	3	33	4	(31)	3	30	0.76%
18	750	Transportation Expenses	(10)	(9)	(12)	(11)	(11)	(12)	(15)	(14)	(148)	(20)	139	(14)	(136)	-3.43%
19	756	Insurance - Vehicle	Ò	Ō	0	Ò	Ò	O O	Ò	o	O	`0	(0)	O.	a	0.00%
20	757	Insurance - General Liability	٥	0	O	0	0	0	0	0	0	Ō	(O)	õ	ō	0.01%
21	758	Insurance - Workman's Comp.	0	0	0	0	0	0	0	Ō	0	ō	(0)	ō	ō	0.00%
22	759	insurance - Other	0	0	0	O	0	Ō	Ō	Õ	ā	ā	(0)	Ö	Ď	0.00%
23	760	Advertising Expense	D	Ō	0	0	0	Ō	0	O	2	ō	(2)	õ	2	0.05%
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	Ó	Ö	Ō	ŏ	o'	ō	ō	0.00%
25	767	Reg. Comm. Exp Other	0	0	0	0	0	à	0	0	0	D	Ö	ō	ō	0.00%
26	770		(2)	(2)	(2)	(2)	(2)	(2)	(3)	(3)	(27)	(4)	26	(3)	(25)	-0.63%
27	775	Miscellaneous Expense	58	54	69	63	66	72	87	84	874	117	(823)	82	803	20.24%
28		,	•••			-				•	<b>31</b>	*	(020)	0 <u>2</u>	Quo	20.24 /6
29		TOTAL WATER O & M EXPENSES	285	267	343	313	327	355	431	413	4,317	577	(4,066)	404	3,966	100.00%
		775863 Service & Sundry input to be allocated to lines 1-27	285	267	343	313	327	355	431	413	4,317	577	(4,066)	404	3,966	

# Operation & Maintenance Expense Comparison - Water

### Florida Public Service Commission

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-7

Page: Preparer: 1 of 1 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) Historical	(3) Test Year	(4)	(5)
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2002	2007	Difference	% Difference
1	601	Salaries & Wages - Employees	12,348	10,180	(2,168)	-17.55%
2	603	Salaries & Wages - Officers, Exec.	0	305	305	-
3	604	Employee Pensions & Benefits	2,054	3,292	1,238	60.28%
4	610	Purchased Water	75,649	68,229	(7,420)	-9.81%
5	615	Purchased Power	0	20	20	-
6	616	Fuel for Power Production	0	0	0	-
7	618	Chemicals	0	0	0	-
8	620	Materials & Supplies	28	309	281	1002.01%
9	631	Contractual Services - Engineering	0	59	59	-
10	632	Contractual Services - Accounting	1,647	142	(1,505)	-91.36%
11	633	Contractual Services - Legal	0	28,778	28,778	-
12	634	Contractual Services - Mgmt. Fees	14,856	4,088	(10,768)	-72.48%
13	635	Contractual Services - Testing	675	1,331	656	97.24%
14	636	Contractual Services - Other	24,799	6,597	(18,202)	-73.40%
15	641	Rental of Building/Real Prop.	0	274	274	
16	642	Rental of Equipment	0	21	21	-
17	650	Transportation Expenses	1,091	2,789	1,698	155.60%
18	656	Insurance - Vehicle	0	191	191	-
19	657	Insurance - General Liability	0	758	758	
20	658	Insurance - Workman's Comp.	0	114	114	-
21	659	Insurance - Other	0	250	250	-
22	660	Advertising Expense	0	1	1	-
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	1,782	1,339	(443)	-24.87%
26	675	Miscellaneous Expense	542	8,506	7,964	1469.31%
27	TOTAL	. WATER O & M EXPENSES	135,471	137,574	2,103	1.55%
28		Total Customers (EOY)	184.0	334.0	150.0	81.52%
29		Consumer Price Index - U				11.38%
30		Growth Plus Inflation				102.19%

Supporting Schedules: B-5, F-8

# Operation & Maintenance Expense Comparison - Water

#### Florida Public Service Commission

Village Water

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: B-7 Supl Page: 1 of 1 Preparer: S Szczygiel

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

	(1)	(2)	(3)
Lìne	Acct		
No.	No.	Account Name	Explanation
1	601	Salaries & Wages - Employees	
2	603	Salaries & Wages - Officers, Exec.	Prior owner did not allocate all admin costs to entities
3	604	Employee Pensions & Benefits	
4	610	Purchased Water	
5	615	Purchased Power	increased direct power charges & indirect allocation of admin costs.
6	616	Fuel for Power Production	·
7	618	Chemicals	
8	620	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is allocated based on customer count
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	
13	635	Contractual Services - Testing	
14	636	Contractual Services - Other	
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	
26	675	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities

### Operation & Maintenance Expense Comparison - Sewer

### Florida Public Service Commission

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page:

B-8 1 of 1

Ргерагег:

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)
1 !	A4		Historical	Test Year		
Line No.	Acct No.	Account Name	Year 2002	Adjusted 2007	Difference	% Difference
1	701	Salaries & Wages - Employees	12,800	21,970	9,170	71.64%
2	701	Salaries & Wages - Employees Salaries & Wages - Officers, Exec.	12,800	353	353	11.0470
3	703	Employee Pensions & Benefits	2,128	5,704	3,576	168.04%
4	710	Purchased Sewage Treatment	2,120	5,70 <del>4</del> 0	3,370	100.04 /6
5	711	Sludge Removal Expense	10,195	11,081	886	8.69%
6	715	Purchased Power	9,483	14,914	5,431	57.27%
7	716	Fuel for Power Production	9,400	14,914	0,431	31.21/6
8	718	Chemicals	3,602	3,932	330	9.15%
9	720	Materials & Supplies	3,002 117	3,932 3,140	3,023	2583.87%
10	731	Contractual Services - Engineering	0	3,140	5,025 11	2303.01 /0
11	732	Contractual Services - Accounting	320	27	(293)	-91.59%
12	733	Contractual Services - Legal	0	1,573	1,573	-91.5976
13	734	Contractual Services - Mgmt. Fees	11,555	784	(10,771)	-93.22%
14	735	Contractual Services - Testing	748	1,053	305	40.76%
15	736	Contractual Services - Other	14,765	31,894	17,129	116.01%
16	741	Rental of Building/Real Prop.	0	392	392	-
17	742	Rental of Equipment	ő	502	502	_
18	750	Transportation Expenses	1,062	416	(646)	-60.85%
19	756	Insurance - Vehicle	0	37	37	-00.0074
20	757	Insurance - General Liability	ŏ	145	145	_
21	758	Insurance - Workman's Comp.	o ·	22	22	-
22	759	Insurance - Other	Ŏ	48	48	_
23	760	Advertising Expense	Ö	2	2	-
24	766	Reg. Comm. Exp Rate Case Amort.	ŏ	Õ	õ	_
25	767	Reg. Comm. Exp Other	Ō	0	0	_
26	770	Bad Debt Expense	1,700	103	(1,597)	-93.96%
27	775	Miscellaneous Expense	538	13,924	13,386	2488.12%
28	TOTAL	SEWER O & M EXPENSES	69,013	112,024	43,011	62.32%
29		Total Customers (EOY)	36.0	175.0	139.0	386.11%
30		Consumer Price Index - U				11.38%
31		Growth Plus Inflation				441.45%

Supporting Schedules: B-6, F-8

# Operation & Maintenance Expense Comparison - Sewer

### Florida Public Service Commission

Village Water

**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		
4	710	Purchased Sewage Treatment		
5	711	Sludge Removal Expense		
6	715	Purchased Power		
7	716	Fuel for Power Production		•
8	718	Chemicals		
9	720	Materials & Supplies	Direct & indirect allocation of misc supplies. Indirect is a	llocated based on customer count
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		
14	735	Contractual Services - Testing		
15	736	Contractual Services - Other		
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	75 <del>9</del>	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		
27	775	Miscellaneous Expense	Prior owner did not allocate all admin costs to entities	
			63	printed 5/16/2008 2:20 DM

### **Contractual Services**

### Florida Public Service Commission

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-9

Page: Preparer: 1 of 1 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.		Type of Service	Amount	Description of Work Performed
Wate	er			
1	Aqua Services, Inc.	Management	4,987	Corporate services and sundry charges
2				Gridi 950
3				
4				
5				
6				
7				
8				
9				
10				
Sew	er			
11	29185JOHN STEVEN	Oth-T&D-Ops	3,300	Oth-T&D-Ops
12		•	0,000	0 a.b. opo
13				
14				
15				
16				
17				
18				
19				
20				

# Analysis of Rate Case Expense

### Florida Public Service Commission

Village Water

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-10

Preparer: S Szczygiel

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
				***************************************	1301100100		
1	<u>Legal</u>						
2		Rutledge, Ecenia, Purnell & Hoffman	300.00	275,000	Legal		917
3	Sub-Total Legal	i ionitali		275,000	-		
4				210,000	-		
5	Consulting & Other Experts	8					
6		Timothy P. Ward, CPA	95.00	165,000	Consulting	Management and tracking of case development and analysis of booking and ratemaking issues and	1,737
7		Ronald J. Pasceri	80.00	150,000	Consulting	regulations, Witness Back up for Rate Base & Taxes, completion of supporting workpapers, and analysis of book and tax issues Development and Support	1,875
8	Guastella & Assoc.		195.00	120,000	Consulting	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.	615
9	AUS Consultants		175.00	164,000	Consulting	Billing Analyses	937
10		Robert Griffin	125.00	80,000		Witness on Rate Base	640
11	DTF Solutions, Inc.	Daniel Franceski	80.00	30,000	Consulting	MFR and other programming development and support for mechanized programs	375
12	Sub-Total Consulting		•	709,000	•		
13					-		
	Aqua Services Employees						
	Aqua Services, Inc.	Daubert, J.R.	47.00	45,000	Accounting		957
	Aqua Services, Inc.	Devine, Brian	40.00		Accounting		750
	Agua 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
	Aqua Services, Inc.	Joyce, Kim	78.00	60,000	Legai		769
21	Sub-Total Aqua Employees	<b>;</b>		190,000	=		
22	<b></b>						
23	<u>Other</u>						
24	Travel, Lodging & Meals			25,000			
	System Maps PSC Pre-Audit			40,000			
27	PSC Fre-Audit			10,000			
	FL PSC	FL PSC		0.000	Filing Fee		
	Printer	FEFSO			Printing, mailing, copies		
30	Notice Requirement			3,400	Newspaper Notices	17 County Notices placed 2 times.	
31	Customer Notices - Printing	1		3,000	Customer Notification	Notices send twice (1 per hearing)	
32	Customer Notices - Postag	e & Mailing		20,700	Customer Notification	Notices send twice (1 per hearing)	
33	Other			3,900			
34	Sub-Total Other		•	190,000	•		
	Total		•	1,364,000	•		
36	Estimate Through PAA [ ]	or Commission Hearing FX 1	•		•		

	•	(A)	(B) Wa	(C) ter	(D) Sewer		(E)
a Amo	rtization of Rate Case Expense:	Tatel	Allocation %	Allocated	A4	<u> </u>	Allocated
C		Total	Allocation %	Amount	Allocation %		Amount
d P	rior Unamortized Rate Case Expense	0	0.736%	0		0.140%	0
f	Subtotal Prior Cases	├──~			4	•	0
g C	urrent rate Case Expense	1,364,000	0.736%	10,043	i	0.140%	1,910
i T	otal Projected Rate Case Expense	1,364,000		10,043			1,910
	mortization Period in Years: al Amortization	341,000		2,511			478

n Method of Allocation Between Systems:

(Provide Calculation)

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

### **Analysis of Major Maintenance Projects**

### Florida Public Service Commission

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

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

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

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

Allocation of Expenses Intercompany Expenses Per Books Village Water 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

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 Po	(6) ercentage	(7) os	(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.	0.48%	0.09%		0.57%	#Custs	67	12		80	14,011
3	604	704	Employee Pensions & Benefits	0.63%	0.91%		1.54%	#Custs	5,042	7,277		12,318	797,833
4	610	710	Purchased Water/Sewage Trimnt						0	0		0	
5	615	715	Purchased Power						0	0		Ó	
6	616	716	Fuel for Purchased Power						0	0		0	
7	618	718	Chemicals						0	0		0	
8	620	720	Materials & Supplies						0	0		0	
9	631	731	Contractual Services - Engineering						0	0		0	
10	632	732	Contractual Services - Accounting	0.49%	0.10%		0.59%	#Custs	60	12		72	12,175
11	633	733	Contractual Services - Legal						0	0		0	•
12	634	734	Contractual Services - Mgmt. Fees	0.49%	0.09%		0.58%	#Custs	4,025	770		4,796	828,223
13	635	735	Contractual Services - Testing						0	0		0	
14	636	736	Contractual Services - Other	0.49%	0.09%		0.58%	#Custs	1,945	372		2,318	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	0.49%	0.09%		0.58%	#Custs	2,884	552		3,435	593,365
18	656	756	Insurance - Vehicle	0.49%	0.09%		0.58%	#Custs	190	36		227	39,196
19	657	757	Insurance - General Liability	0.49%	0.09%		0.58%	#Custs	758	145		903	155,967
20	658	758	Insurance - Workman's Comp.	0.49%	0.09%		0.58%	#Custs	114	22		135	23,380
21	659	759	Insurance - Other	0.49%	0.09%		0.58%	#Custs	250	48		298	51,436
22	660	760	Advertising Expense						0	0		0	- 1,100
23	666	766	Reg. Comm. Exp Rate Case Amort						0	0		Ō	
24	667	767	Reg. Comm. Exp Rate Case Other						0	0		Ö	
25	670	770	Bad Debt Expense						0	0		Ö	
26	675	775	Miscellaneous Expense						0	Ō		ō	

Allocation methodology is addressed in Appendix 1

**Allocation of Expenses** Intracompany Expenses Per Books Village Water 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 Po			Allocation		Amounts Ali			Gross
No.	Water	Sewer	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total	Amounts
1	601	701	Salaries & Wages - Employees	0.13%	0.19%		0.32%	#Custs	1,297	1,857		3,154	1,001,378
2	603	703	Salaries & Wages - Officers, Exec.	0.13%	0.19%		0.32%	#Custs	238	341		578	183,603
3	604	704	Employee Pensions & Benefits	0.13%	0.19%		0.32%	#Custs	(45)	(64)	)	(108)	(34,419)
4	610	710	Purchased Water/Sewage Trtmnt						Ò	0		0	-
5	615	715	Purchased Power	0.13%	0.19%		0.31%	#Custs	20	29		49	15,420
6	616	716	Fuel for Purchased Power						0	0		0	-
7	618	718	Chemicals						0	0		0	-
8	620	720	Materials & Supplies	0.13%	0.19%		0.32%	#Custs	32	45		77	24,327
9	631	731	Contractual Services - Engineering						0	0		0	-
10	632	732	Contractual Services - Accounting	0.13%	0.19%		0.31%	#Custs	(1)	(1)	)	(2)	(503)
11	633	733	Contractual Services - Legal	0.13%	0.19%		0.32%	#Custs	65	92		157	49,793
12	634	734	Contractual Services - Mgmt. Fees	0.13%	0.19%		0.32%	#Custs	1	2		3	845
13	635	735	Contractual Services - Testing	0.13%	0.19%		0.32%	#Custs	2	3		6	1,820
14	636	736	Contractual Services - Other	0.13%	0.19%		0.32%	#Custs	416	596		1,012	321,204
15	641	741	Rental of Building/Real Prop.	0.13%	0.19%		0.32%	#Custs	274	392		666	211,386
16	642	742	Rental of Equipment	0.13%	0.19%		0.32%	#Custs	21	30		51	16,221
17	650	750	Transportation Expenses	0.13%	0.19%		0.32%	#Custs	(95)	(136	)	(231)	(73,28 <del>9</del> )
18	656	756	Insurance - Vehicle	0.13%	0.18%		0.31%	#Custs	0	0		0	42
19	657	757	Insurance - General Liability	0.13%	0.19%		0.32%	#Custs	0	0		1	166
20	658	758	Insurance - Workman's Comp.	0.13%	0.18%		0.31%	#Custs	0	0		0	25
21	659	759	Insurance - Other	0.13%	0.18%		0.31%	#Custs	0	0		0	55
22	660	760	Advertising Expense	0.13%	0.19%		0.32%	#Custs	1	2		3	1,050
23	666	766	Reg. Comm. Exp Rate Case Amorl						0	0		0	-
24	667	767	Reg. Comm. Exp Rate Case Other						0	0		0	-
25	670	770	Bad Debt Expense	0.13%	0.19%		0.32%	#Custs	(17)	(25	)	(42)	(13,483)
26	675	775	Miscellaneous Expense	0.12%	0.18%		0.30%	#Custs	561	803		1,363	458,407

Allocation methodology is addressed in Appendix 1

# Net Depreciation Expense - Water

# Florida Public Service Commission

Village Water Docket No. 080121-WS

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

Schedule: B-13 Page:

1 of 1 R Griffin Preparer:

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

		(1)	(2)	(3) Histor	(4) icai Test Year	(5) r <b>200</b> 7	(6)	(7) Pro Forma Ad	(8)
Line		•	2007	Utility	Adjusted	Used & Us	seful	Depreciation	U&U
No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Expense	Expense
1		SIBLE PLANT							
2	301.1	Organization	0	0	0	100.00%	0	0	0
3	302.1	Franchises	40	0	40	100.00%	40	Ō	Ō
4	339.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	Ō	Ō
5		E OF SUPPLY & PUMPING PLANT						•	
6	303.2	Land & Land Rights	0	0	0	100.00%	0	0	0
7	304.2	Structures & Improvements	0	0	0	100.00%	0	ō	ō
8	305.2	Collect. & Impound Reservoirs	0	Q	0	100.00%	0	Ö	ō
9	306,2	Lake, River & Other Intakes	0	0	0	100.00%	Ó	Õ	Ō
10	307.2	Wells & Springs	0	100	100	100.00%	100	ō	Ō
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0	Ō	Ō
12	309.2	Supply Mains	0	Ö	Ō	100.00%	Ō	ő	ō
13	310.2	Power Generation Equipment	0	0	0	100,00%	0	ō	Ö
14	311.2	Pumping Equipment	0	0	0	100.00%	0	ō	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	WATER	TREATMENT PLANT						-	
17	303.3	Land & Land Rights	0	0	0	100.00%	0	0	0
18	304.3	Structures & Improvements	0	Ó	0	100.00%	0	Ď	ō
19	311.3	Pumping Equipment	9	0	9	100.00%	9	ō	Ō
20	320.3	Water Treatment Equipment	0	0	0	100.00%	0	Ō	Ō
21	339.3	Other Plant & Misc. Equipment	0	Q	ā	100.00%	0	Ö	ō
22	TRANSI	MISSION & DISTRIBUTION PLANT		_	•		_	-	_
23	303.4	Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4	Structures & Improvements	ō	ō	Ŏ	100.00%	ō	ő	ō
25	311.4	Pumping Equipment	0	ō	ō	100.00%	ō	Ö	ŏ
26	330.4	Distr. Reservoirs & Standpipes	0	Õ	ō	100.00%	0	Ö	ō
27	331.4	Transm. & Distribution Mains	4,695	(543)	4,152	100.00%	4.152	Õ	ŏ
28	333.4	Services	101	5	106	100.00%	106	ő	ō
29	334.4	Meters & Meter Installations	962	(144)	818	100.00%	818	520	520
30	335.4	Hydrants	209	(23)	185	100.00%	185	0	0
31	336.4	Backflow Prevention	0	0	0	100.00%	0	ō	ō
32	339.4	Other Plant & Misc. Equipment	38	(8)	30	100.00%	30	ő	Ö
33	<b>GENER</b>	AL PLANT		(4)	•		-	v	ŭ
34	303.5	Land & Land Rights	0	0	o	100.00%	0	0	0
35	304.5	Structures & Improvements	ŏ	27	27	100.00%	27	ő	ŏ
36	340.5	Office Furniture & Equipment	Õ	0	0	100.00%	0	ő	ŏ
37	340.51	Computer Equipment	Ö	1,570	1.570	100.00%	1,570	238	238
38	341.5	Transportation Equipment	11,248	0,570	11,248	100,00%	11,248	0	0
39	342.5	Stores Equipment	0	ő	0	100.00%	0	ő	ŏ
40	343.5	Tools, Shop & Garage Equipment	ŏ	ŏ	ŏ	100.00%	ŏ	ő	ŏ
41	344.5	Laboratory Equipment	ő	Ö	ő	100.00%	ŏ	o o	ŏ
42	345.5	Power Operated Equipment	ă	ő	ŏ	100.00%	ŏ	0	ő
43	346.5	Communication Equipment	ŏ	ŏ	ŏ	100.00%	0	Ö	ŏ
44	347.5	Miscellaneous Equipment	ő	Ö	ő	100.00%	ŏ	0	0
45	348.5	Other Tangible Plant	0	0	0	100.00%	0	0	0
46	- 10.0	Calci rangible ridik	U	U	U	100.0076	U	U	U
47		TOTAL DEPRECIATION EXPENSE	17,301	983	18,284	-	18,284	758	758
48		Composite U&U Rate	17,301		10,204	100.00%	10,204	100	
49		(LESS) AMORTIZATION OF CIAC	(42)	(78)	(121)	100.0070	(121)	0	0
50			(72)	(10)	(141)		(121)	U	U
51		NET DEPRECIATION EXPENSE	17,258	905	18,163	_	18,163	758	758
						_	.5,100	, , ,	

### Florida Public Service Commission

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

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

		(1)	(2)	(3)	(7) (8) Pro Forma Adjustments				
		-			cal Test Year				
Line			2007	Utility	Adjusted	Used & Us		Depreciation	U & U Expense
No.	INITANIC	Account No. and Name  IBLE PLANT	Expense	Adjustments	Expense	%	Expense	Expense	Expense
1 2	351.1	Organization	0	0	0	100.00%	0	0	0
3	352.1	Franchises	35	ő	35	100.00%	35	Ō	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
5		CTION PLANT							
6	353.2	Land & Land Rights	0	0	0	100.00%	0	0	0
7	354.2	Structures & Improvements	74	0	74	100.00%	74	0	0
8	355.2	Power Generation Equipment	0	0	0	100.00%	0	0	0
9	360.2	Collection Sewers - Force	8,387	(831)	7,556	100.00%	7,556 339	0	0
10	361.2	Collection Sewers - Gravity	752 0	(83) 0	669 0	50.68% 100.00%	0	0	0
11 12	362.2 363.2	Special Collecting Structures Services to Customers	8	23	31	100.00%	31	ŏ	ő
13	364.2	Flow Measuring Devices	ő	0	0	100.00%	Ö	ō	ō
14	365.2	Flow Measuring Installations	9	ō	9	100.00%	9	Ō	D
15	389.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	SYSTE	M PUMPING PLANT							
17	353.3	Land & Land Rights	0	0	0	100.00%	0	0	0
18	354.3	Structures & Improvements	0	10	10	100.00%	10	0	0
19	355.3	Power Generation Equipment	0	0	0	100.00%	14.000	0	0
20	370.3	Receiving Wells	13,519	(2,253)	11,266	100.00%	11,266 5,480	0	0
21	371.3	Pumping Equipment	6,580	(1,099)	5,480 0	100.00% 100.00%	5,460 0	0	0
22	389.3	Other Plant & Misc. Equipment MENT AND DISPOSAL PLANT	0	0	U	100.00%	U	U	Ū
23 24	353.4	Land & Land Rights	0	0	0	100.00%	0	0	0
25	354.4	Structures & Improvements	561	(87)	474	45.03%	214	5,469	2,463
26	355.4	Power Generation Equipment	0	o´	0	100.00%	0	. 0	O
27	380.4	Treatment & Disposal Equipment	317	(53)	264	45.03%	119	0	0
28	381.4	Plant Sewers	0	953	953	100.00%	953	0	0
29	382.4	Outfall Sewer Lines	24	0	24	100.00%	24	0	0
30	389.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
31		IMED WATER TREATMENT PLANT		_		400.000	•		
32	353.5	Land & Land Rights	0	0	0	100.00%	0	0	0
33	354.5	Structures & Improvements	0	0	0	100.00% 100.00%	0	0	0
34 35	355.5 371.5	Power Generation Equipment Pumping Equipment	211	(35)	176	100.00%	176	0	0
36	374.5	Reuse Distribution Reservoirs	0	(33)	0	100.00%	0	Ö	Ö
37	380.5	Treatment & Disposal Equipment	Ö	Ö	ō	100.00%	Ō	ō	Ö
38	381.5	Plant Sewers	0	0	0	100.00%	0	0	0
39	389.5	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
40	RECLA	IMED WATER DISTRIBUTION PLANT							
41	352.6	Franchises	0	0	0	100.00%	0	0	0
42		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% 100.00%	0	0	0
45 46	366.6 367.6	Reuse Services Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	0
47		Pumping Equipment	0	0	0	100.00%	ő	ō	ő
48		Reuse Transmission & Distr. Sys.	ő	Ö	ő	100.00%	ŏ	Ö	ō
49	389.6	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
50	GENER	AL PLANT							
51	353.7	Land & Land Rights	0	0	0	100.00%	0	0	0
52		Structures & Improvements	3,669	(733)	2,936	100.00%	2,936	0	0
53		Office Furniture & Equipment	0	0	0	100.00%	0	0	0 45
54		Computer Equipment	0	299	299 0	100.00% 100.00%	299 0	45 0	45 0
55 56		Transportation Equipment Stores Equipment	0	0	0	100.00%	0	0	0
57		Tools, Shop & Garage Equipment	56	(3)	53	100.00%	53	0	0
58		Laboratory Equipment	0	0	0	100.00%	0	ŏ	ō
59		Power Operated Equipment	ō	o	0	100.00%	0	0	0
60		Communication Equipment	0	0	0	100.00%	0	0	0
61		Miscellaneous Equipment	0	0	0	100.00%	0	0	0
62		Other Tangible Plant	3,410	0	3,410	100.00%	3,410	0	0 500
63		TOTAL DEPRECIATION EXPENSE	37,614	(3,895)	33,719	07.000	32,983	5,514	2,508
64 65		Composite U&U Rate (LESS) AMORTIZATION OF CIAC	0	(30)	(30)	97.82%	(29)	0	0
		NET DEPRECIATION EXPENSE	37,614	(3,925)	33,689		32,954	5,514	2,508

# **Taxes Other Than Income**

# Florida Public Service Commission

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

B-15

Page: Preparer: 1 of 1 S Szczygiel

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs) 4.50%	(3) Payroll Taxes 8.23%	(4) RE & Personal Property Tax on U&U 1.54%	(5) Other	(6) Total
Wate						
1 2	Test Year Per Books	4,523	(389)	14,209		18,343
3	Adjustments to Test Year (Explain)					
4	RAF on Adj'd Rev - RAF Per Books	(19)				(19)
5	Payroll & Property Tax Adjustments	` ,	2,183	(7,078)		(4,895)
6	Non-U&U Adjustment @ 0.00%		•	0		(1,000)
7	Total Test Year Adjustments	(19)	2,183	(7,078)	0	(4,915)
8	Adjusted Test Year	4,504	1,793	7,131	Ö	13,428
9						.0,.20
10	Pro Forma Adjustments (Explain)					
11	Payroll Tax Adjustments		116			116
12	2007 Plant in Service Additions		110	532		532
13	Pro Forma Plant in Service Additions			643		643
14	Non-U&U Adjustment @ 0.00%			0		043
15	Total Pro Forma Adjustments	0	116	1,175	0	1,291
16	Adjusted Pro Forma	4,504	1,909	8,307	0	14,720
17	· · · · · · · · · · · · · · · · · · ·	1,00-1	1,505	0,001		14,120
18 19	RAFs Assoc. with Revenue Increase	5,107				5,107
20	Total Pro Forma	9,611	1,909	8,307	0	19,827
Sewe	er					
21 22	Test Year Per Books	7,025	(73)	0		6,951
23	Adjustments to Test Year (Explain)					
24	RAF on Adj'd Rev - RAF Per Books	(2,818)				(0.040)
25	Payroll & Property Tax Adjustments	(2,010)	2 0 4 4	7.070		(2,818)
26	Non-U&U Adjustment @ 26.65%		2,841	7,078		9,919
27	Total Test Year Adjustments	(2,818)	2,841	(1,886)		(1,886)
28	Adjusted Test Year	4,207	2,768	5,192 5,192	0	5,215
29	; 14,20104 1001 1041	4,207	2,700	3,194		12,166
30	Pro Forma Adjustments (Explain)					
31	Payroll Tax Adjustments		470			
32	2007 Plant in Service Additions		173	40.005		173
33	Pro Forma Plant in Service Additions			12,065		12,065
34	Non-U&U Adjustment @ 26.65%			5,707		5,707
35	Total Pro Forma Adjustments	0	173	(4,736) 13,036		(4,736)
36	Adjusted Pro Forma	4,207	2,940		0	13,209
37	:,	7,201	2,340	18,228	0	25,375
38 39	RAFs Assoc. with Revenue Increase	9,428				9,428
40	Total Pro Forma	13,635	2,940	18,228	0	_34,803

Recap Schedules: B-1, B-2

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

# Village Water TAX SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
Reconciliation of Total Income Tax Provision	C-1	75
State and Federal Income Tax Calculation	C-2	76
Schedule of Interest in Tax Expense Calculation	C-3	77
Book/Tax Difference	C-4	79
Deferred Income Tax Expense	C-5	80
Accumulated Deferred Income Taxes	C-6	81
Investment Tax Credit	C-7	84
Parent Debt Information	C-8	88
Income Tax Returns	C-9	89
Miscellaneous Tax Information	C-10	90

## Reconciliation of Total Income Tax Provision

## Florida Public Service Commission

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

C-1

Page: Preparer: 1 of 1 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	<b>;</b>	Year End	Utility	Year End	Pro Forma		Supporting
No.	Description	Per Books	Adjustments	Adjusted	Adjustments	Pro Forma	Schedules
Wate	er		<del></del>				
1	Current Tax Expense	(33,551)	6,582	(26,969)	(2,864)	(29,833)	C-2
2	Deferred Income Tax Expense	0	(1,238)	(1,238)	o o	(1,238)	C-5
3	ITC Realized This Year	0	0	0	0	) o	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	(33,551)	5,344	(28,207)	(2,864)	(31,071)	
Sew	er						
7	Current Tax Expense	(757)	(23,843)	(24,600)	(8,655)	(33,255)	C-2
8	Deferred Income Tax Expense	0	(5,661)	(5,661)	o o	(5,661)	C-5
9	ITC Realized This Year	0	0	0	0	``o´	C-7
10	ITC Amortization	0	0	o i	O	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	C-8
12	Total Income Tax Expense	(757)	(29,503)	(30,261)	(8,655)	(38,915)	

Recap Scheds: B-1, B-2

### State and Federal Income Tax Calculation - Current

Village Water 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: 1 of 1 Preparer: W Jerdon

	(1)	(2)	(3)	(4) Water	(5)	(6)	(7)	(8)	(9) Sewer	(10)	(11)	(12)
Line No.		Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Year End Per Books	Utility Adjustments	Year End Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	Supporting Schedules
1 2	Taxable Operating Income before Interest Less: Interest Charges	(86,976) 0	17,893 (4,039)	(69,083) (4,039)	, , ,	(75,616) (4,932)	(1,963) 0	(61,702) (14,781)	(63,665) (14,781)		(83,080) (17,803)	
3 4 5	Taxable Income	(86,976)	13,854	(73,123)	(7,426)	(80,548)	(1,963)	(76,483)	(78,446)	(22,436)	(100,883)	Σ
6 7 8	Schedule M Adjustments Permanent Differences Timing Differences	-	0 (3,210)	0 (3,210)	0	0 (3,210)	-	0 (14,674)	0 (14,674)	0	0 (14,674	C-4 ) C-5
9	Total Schedule M Adjustments	Ō	(3,210)	(3,210)		(3,210)	0	(14,674)	(14,674)		(14,674	
10 11 12	Taxable Income Before State Taxes	(86,976)	17,063	(69,913)	(7,426)	(77,339)	(1,963)	(61,809)	(63,772)	(22,436)	(86,208	)
13 14 15	State Tax Rate State Income Taxes	5.5% (4,784)		5.5% (3,845)		5.5% (4,254)	5.5% (108)		5.5% (3,507)		5.5% (4,741	
16 17	Federal Taxable Income	(82,192)	16,125	(66,068)	(7,017)	(73,085)	(1,855)	(58,409)	(60,264)	(21,202)	(81,467	)
18 19 20	Federal Tax Rate Federal Income Taxes	35.0% (28,767)		35.0% (23,124)		35.0% (25,580)	35.0% (649)		35.0% (21,093)		35.0% (28,513	
21 22	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	0	0	0	0	C-7
23	Current Federal Income Taxes	(28,767)	5,644	(23,124)	(2,456)	(25,580)	(649)	(20,443)	(21,093	(7,421)	(28,513	Σ
24 25 26 27	Summary: Current State Income Tax Current Federal Income Tax	(4,784) (28,767)		(3,845) (23,124)		(4,254) (25,580)	(108 <u>)</u> (649)		(3,507) (21,093)	, , , ,	(4,741 (28,513	•
28 29	Total Current Income Tax Expense (To C-1)	(33,551)	6,582	(26,969)	(2,864)	(29,833)	(757)	(23,843)	(24,600	(8,655)	(33,255	Ī

# Schedule of Interest in Tax Expense Calculation

## Florida Public Service Commission

Village Water 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		2007 Per Books	2007 Adjustments	2007 Adjusted	Supporting Schedules
1	Interest on Long-Term Debt	0	3,950	3,950	Note*	a	14,764	14.764	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	140.6
3	Interest on Short-Term Debt	0	0	0	Note*	0	n	0	Note*
4	Other Interest Expense	0	90	90		Ö	17	17	14010
5	Less: AFUDC	0	0	0		0	 n	,,	
6	ITC Interest Synchronization	O	0	0		Ō	ŏ	ő	C-7
7	Total Used For Tax Calculation	0	4,039	4,039	<b>.</b>		14,781	14,781	-

/ T V L.	Y for Option 2 Companies (s	88 SCH. C-7		Water				Sewer			
					Total	Debt Only				Total	Debt On
					Weighted	Weighted				Weighted	Weighte
	Balances From Sch. D-1	Amount	Ratio	Cost	Cost	Cost	Amount	Ratio	Cost	Cost	Cost
8	Long-Term Debt					]					
9	Short-Term Debt			Not Applica	abie				Not Applie	cable	
10	Preferred Stock		•						HOL APPIN	Cable	
11	Common Equity		<del></del>								
12	Total				<del></del>						
13	ITC (from D-1, Line 7)					ì					
14	Weighted Debt Cost (From	Line 12)				ľ					
15	Interest Adjustment (To Line	e 6) ´ ~				1	~		•		

" Note: Calculations for utility adjusted interest:			
· · ·	Water		Sewer
Rate Base (Sch. A-1, A-2)	210,931		769,686
Weighted Cost of Long Term Debt (D-1)	1.87%	3,950	1.92% 14,764
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00% 0
Adjusted Interest on Debt	_	3,950	14,764

# Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Village Water Docket No. 080121-WS

Pro Forma

Historical [ ] Projected [X]

Schedule: C-3 2 of 2 Page: 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 Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	<u> </u>	2007 Adjusted	Pro Forma Adjustments		Supporting Schedules
1	Interest on Long-Term Debt	3,950	893	4,843	Note*	14,764	3,022	17,786	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	90	0	90		17	0	17	
5	Less; AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	4,039	893	4,932	-	14,781	3,022	17,803	-

NL	Y for Option 2 Companies (se	e Sch. C-7	)	Water		_		Sewer			
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Onl Weighted Cost
8 9 10	Long-Term Debt Short-Term Debt Preferred Stock Common Equity	·		Not Applic	able			· <del></del> .	Not Appli	cable	
12	Total		- H. F.		··-						- · · · · · · · · · · · · · · · · · · ·
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Interest Adjustment (To Line						-		• •		

\* Note: Calculations for utility adjusted interest:

	Trater		Oamei -	
Rate Base (Sch. A-1, A-2)	257,363		926,802	
Weighted Cost of Long Term Debt (D-1)	1.88%	4,843	1.92%	17,786
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt	_	4,843	_	17,786

# **Book/Tax Differences - Permanent**

# Florida Public Service Commission

Village Water
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		Juliodiff
1		
2 None		
3		
4 Total		
SEWER		
5		
6 None		
7		
8 Total		

### **Deferred Income Tax Expense**

Florida Public Service Commission

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: C-5
Page: 1 of 1
Preparer: W Jerdon

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Supporting Schedules
1	Timing Differences (Tax Expense							
2	Higher (Lower) than Book Expense):		(0.044)	45.044	37,614	(17,271)	20,343	
3	Tax Depreciation & Amortization	17,258	(2,014)	15,244	•	, , ,	33,689	B-13,14
4	Book Depreciation & Amortization	17,258	905	18,163	37,614	(3,925)	33,009	9-10, 14
5				(0.040)		(40.040)	/42 04C)	
6	Depreciation Difference	0	(2,919)	(2,919)	0	(13,346)	(13,346)	
7								
8	Other Timing Differences (Itemize):				_		44 000)	
9	Bad Debt	δ	(291)	(291)	0	• • ′	(1,328)	
10	All Other	0	0	0	0	0	0	
11								
12	Total Timing Differences (To C-2)	0	(3,210)	(3,210)	0	(14,674)	(14,674)	
13	<del>-</del>							
14	State Tax Rate	5.5%	,	5.5%	5.5%	, )	5.5%	
15	State Deferred Taxes	0	(177)	(177)	0	(807)	(807)	
16			• ,					
17	Timing Differences for Federal Taxes	0	(3,033)	(3,033)	0	(13,867)	(13,867)	
18	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			, , ,				
19	Federal Tax Rate	35.0%		35.0%	35.0%	, D	35.0%	
20	Federal Deferred Taxes	0		(1,062)	0	(4,853)	(4,853)	
21	, oggia, mytotion i armo	•	( /	`		• • •		
22	Total Deferred Taxes (to C-1)	0	(1,238)	(1,238)	0	(5,661)	(5,661)	
	(Car Dolollog Taxoo (to o 1)	<u> </u>	(.,=55)	<u> </u>				

Recap Schedules: C-1, C-2

## **Accumulated Deferred Income Taxes - Summary**

### Florida Public Service Commission

Village Water 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) ccount No. 283	(4)	(5)	(6) Account No.	(7)	(8)	(9)	(10)
Line		Defe	erred Tax Liabili	ty		<del></del>	-	Net Defe	erred Income	Taxes
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R									
1	2003	0	4,098	4,098				0	4,098	4,098
2	2004	3,324	0	3,324				3,324	0	3,324
3	2005	4,852	3,879	8,731				4,852	3,879	8,731
4	2006	675	4,042	4,717				675	4,042	4,717
5	2007	497	2,981	3,478				497	2,981	3,478
SEWE	R									
6	2003	0	1,850	1,850				0	1,850	1,850
7	2004	3,533	0	3,533				3,533	0	3,533
8	2005	5,156	4,122	9,278				5,156	4,122	9,278
9	2006	670	4,012	4,682				670	4,012	4,682
10	2007	(140)	(842)	(982)				(140)	(842)	(982)

# Accumulated Deferred Income Taxes - State

## Florida Public Service Commission

Village Water 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)
			count No. 2830	
		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	3,324	3,324
3	2005	3,324	1,528	4,852
4	2006	4,852	(4,177)	675
5	2007	675	(178)	497
SEWE	:R			
6	2003	0	0	0
7	2004	0	3,533	3,533
8	2005	3,533	1,623	5,156
9	2006	5,156	(4,486)	670
10	2007	670	(810)	(140)

## Accumulated Deferred Income Taxes - Federal

## Florida Public Service Commission

Village Water 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			
1	2003	0	4,098	4,098
2	2004	4,098	(4,098)	0
3	2005	0	3,879	3,879
4	2006	3,879	163	4,042
5	2007	4,042	(1,061)	2,981
SEWE	R			
6	2003	0	1,850	1,850
7	2004	1,850	(1,850)	0
8	2005	0	4,122	4,122
9	2006	4,122	(110)	4,012
10	2007	4,012	(4,854)	(842)

Investment Tax Credits - Analysis

Florida Public Service Commission

Village Water Docket No. 080121-WS

1

Historical Test Year Ending December 31, 2007

Schedule: C-7
Page: 1 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)
		A		3% ITC	tition		<del> </del>	Amount	Realized	4% ITC	tization	<del> </del>
Line	Beginning	Current	Realized Prior Year	Current	tization Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
	ar Balance	Year	Adjust.	Year_	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

NONE

NONE

Investment Tax Credits - Analysis

Florida Public Service Commission

Village Water
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) <b>8% ITC</b>	(6)	(7)	(8)	(9)	(10)	(11) 10% ITC	(12)	(13)
Line	•	Beginning	Amount Current	Realized Prior Year		tization Prior Year	Ending	Beginning	Amount Current	Realized Prior Year	Amor	tization Prior Year	Ending
No.	Year	Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance
1		NONE						NONE					

UNE

**Investment Tax Credits - Company Policies** 

Florida Public Service Commission

Village Water
Docket No. 080121-WS
Historical Tost Year Ending De

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

Village Water 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

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

Schedule:

C-8

Page: Preparer: 1 of 1 S Anzaldo

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

Line	(1)	(2) Average	(3) % of	(4) Cost	(5) Weighted	(6) 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	=
	Parent Debt Adjustment Calculation			-		
8	Weighted Cost of Parent's Debt (Line 1 & 2	. col. 5)	0			From
9	Effective consolidated tax rate	,,				B-1
10	Parent's Tax Deduction on Debt Interest Water		0	-		
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

Village Water
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

Village Water 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

# Village Water CAPITAL SCHEDULES

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE NUMBER
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

Village Water

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
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	77,400	36.69%	5.10%	1.87%	3,950	D-2, D-5
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	Ō	D-2
4	Common Stock	127,939	60.65%	10.25%	6.22%	13,110	D-2
5	Customer Deposits	1,494	0.71%	6.00%	0.04%	90	D-2
6	Accumulated Deferred Income Taxes	4,098	1.94%	0.00%	0.00%	0	D-2
7	Total	210,931	100.00%	-	8.13%	17,150	<b>-</b>
SEW	/ER						
8	Long-Term Debt	289,319	37.59%	5.10%	1.92%	14,764	D-2
9	Short-Term Debt	. 0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	Ō	0.00%	0.00%	0.00%	Ö	D-2
11	Common Stock	478,233	62.13%	10.25%	6.37%	49,006	D-2
12	Customer Deposits	284	0.04%	6.00%	0.00%	17	D-2
13	Accumulated Deferred Income Taxes	1,850	0.24%	0.00%	0.00%	0	D-2
14	Total	769,686	100.00%	-	8.29%	63,787	•

**Schedule of Requested Cost of Capital** 

13 Month Average balance

Village Water

Docket No. 080121-WS

Pro Forma

Historical [ ] Projected [ X ]

Florida Public Service Commission

Schedule:

D-1

Page:

2 of 2

Preparer:

S Anzaldo

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

	(1)	(2)	(3)	(4)		(5)	(6)
		Reconciled			Weighted		
Line		To Pro Forma		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER			<u> </u>			
1	Long-Term Debt	94,902	36.87%	5.10%	1.88%	4,843	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	156,870	60.95%	10.25%	6.25%	16,075	D-2
5	Customer Deposits	1,494	0.58%	6.00%	0.03%	90	D-2
6	Accumulated Deferred Income Taxes	4,098	1.59%	0.00%	0.00%	0	D-2
7	Total	257,363	100.00%		8.16%	21,007	•
SEW	ÆR						
8	Long-Term Debt	348,542	37.61%	5.10%	1.92%	17,786	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	576,126	62.16%	10.25%	6.37%	59,038	D-2
12	Customer Deposits	284	0.03%	6.00%	0.00%	17	D-2
13	Accumulated Deferred Income Taxes	1,850	0.20%	0.00%	0.00%	0	D-2
14	Total	926,802	100.00%	_	8.29%	76,840	•

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

Village Water

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.		12/31/2006	12/31/2007	Average+	Pro rata *	Rate Base	Rate Base	Schedules
Wat								
1	Long-Term Debt	66,589	83,913	77,400		77,400	94,902	D-5
2	Short-Term Debt	0	0	. 0		0	0.,002	D-4
3	Preferred Stock	0	0	0		n	ñ	D-3
4	Common Stock	110,069	138,704	127.939		127,939	156,870	D-3
5	Customer Deposits	1,306	1,748	1,494		1,494	1,494	D-7
6	Accumulated Deferred Income Taxes	4,717	3,478	4,098		4,098	4,098	C-6
7	Total	182,682	227,842	210,931	0	210,931	257,363	A-1
Sew	er							•
8	Long-Term Debt	74,898	371,649	289,319		200 240	040.540	5.5
9	Short-Term Debt	14,000	071,040	209,519		289,319	348,542	D-5
10	Preferred Stock	Ô	Ô	0		U	U	D-4
11	Common Stock	123,804	614,321	478,233		470.000	570.400	D-3
12	Customer Deposits	249	332	•		478,233	576,126	
13	Accumulated Deferred Income Taxes			284		284	284	D-7
10	vecquigiging paletted tilcome 18xes	4,682	(982)	1,850		1,850	1,850	C-6
14	Total	203,633	985,320	769,686	0	769,686	926,802	A-2

<sup>†</sup> 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

<sup>\*</sup> List corresponding adjustments to rate base below:

Preferred Stock Outstanding

Florida Public Service Commission

Schedule: Page: D-3 1 of 1

Preparer:

S Anzaldo

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

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

Village Water
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.

P. San Jan		Total			Effective	
Line		Interest	Maturity	Average Amt	Cost	Supporting
No. L	Lender	Expense	Date	Outstanding	Rate	Schedule(s)
2 3 4						
5						
6						
,						

Cost of Long-Term Debt

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Utility [X] or Parent []

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

#### Florida Public Service Commission

Schedule: Page: D-5 1 of 2

Preparer:

	(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 Cot (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 D-5

2 of 2

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule: Page:

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				Principal Amt. Sold (Face	Principal Amount	Amount Outstanding Within	Associated	Associated	Annual Amort. of Discount (Prem) on	Annual Amort. of Issuing Exp. on Principal	Interest Cost (Coupon	Total Interest Cost	Effective Cost Rate (11)/
No. Description, Years of Life, Cou	pon Kate	issue Date,	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))
2006													
1 Unsecured Note - 10 years	6.00%	10/31/2006	10/31/2016	20,501,000	20,501,000	-			-	-	1,230,060	1,230,060	6.00%
2											*		
3													
4 2007													
5 Unsecured Note - 7 years	4.87%	07/31/2003	07/31/2010	27,000,000	3,135,582	-	-	-	-	-	152,703	152,703	4.87%
6 Unsecured Note - 10 years	4.87%	07/31/2003	07/31/2013	21,600,000	2,508,465	•	-	-	-	-	122,162	122,162	4.87%
7 Unsecured Note - 11 years	4.87%	07/31/2003	07/31/2014	27,000,000	3,135,582	-	-	-	•	-	152,703	152,703	4.87%
8 Unsecured Note - 13 years	4.87%	07/31/2003	07/31/2016	10,800,000	1,254,233	-	-	-	•	-	61,081	61,081	4.87%
9 Unsecured Note - 14 years	4.87%	07/31/2003	07/31/2017	10,800,000	1,254,233	•	-		•	-	61,081	61,081	4.87%
10 Unsecured Note - 15 years	4.87%	07/31/2003	07/31/2018	10,800,000	1,254,233	•	-	-		-	61,081	61,081	4.87%
11 Unsecured Note - 17 years	4.87%	07/31/2003	07/31/2020	16,200,000	1,881,349		-	-		-	91,622	91,622	4.87%
12 Unsecured Note - 20 years	4.87%	07/31/2003	07/31/2023	10,800,000	1,254,233	-	-	-		-	61,081	61,081	4.87%
13 Unsecured Note - 10 years	5.01%	02/03/2005	02/03/2015	18,000,000	2,090,388	•	-	_	-	_	104,728	104,728	5.01%
14 Unsecured Note - 15 years	5.20%	02/03/2005	02/03/2020	12,000,000	1,393,592	-	-	-	_	-	72,467	72,467	5.20%
15 Unsecured Note - 15 years	5.63%	02/28/2007	02/28/2022	15,000,000	1,741,990	-	-	-	-	-	98,074	98,074	5.63%
16 Unsecured Note - 30 years	5.83%	02/28/2007	02/28/2037	15,000,000	1,741,990	-				-	101,558	101,558	5.83%
17 Unsecured Note - 12 years	5.54%	12/27/2006	12/27/2018	30,000,000	3,490,254	-	-		-	-	193,360	193,360	5.54%
18 2007 12 Month Total				.,	26,136,124					-	1,333,702	1,333,702	5.10%
19				•		·			· · · · · · · · · · · · · · · · · · ·		**		3.1070
20 13 Month Average (from A-19)				-	22,517,338								

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

\$208,427 \$1,293,801

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

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

Cost of Variable Rate Long-Term Debt

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Utility [X] or Parent []

1

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.

### Florida Public Service Commission

Schedule:

D-6 1 of 2

Page: Preparer:

S Anzaldo

	(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) <del>-</del> (6)-(7))

All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

Village Water 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.

### Florida Public Service Commission

Schedule:

D-6

Page: Preparer: 2 of 2 S Anzaido

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

The parent does not have any Variable Rate Long term debt

## **Schedule of Customer Deposits**

## Florida Public Service Commission

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

D-7 Schedule:

1 of 1

Page: 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)
		<u> </u>			
1	Dec-06	1,555	0	0	1,555
2	Jan-07	1,555	25	0	1,580
3	Feb-07	1,580	0	0	1,580
4	Mar-07	1,580	25	0	1,605
5	Apr-07	1,605	25	0	1,630
6	May-07	1,630	0	0	1,630
7	Jun-07	1,630	200	0	1,830
8	Jul-07	1,830	25	0	1,855
9	Aug-07	1,855	25	0	1,880
10	Sep-07	1,880	25	0	1,905
11	Oct-07	1,905	0	0	1,905
12	Nov-07	1,905	175	0	2,080
13	Dec-07	2,080	0	0 _	2,080
14	Average			_	1,778
15				_	
16		Wat	er Allocated at	84% _	1,494
17				_	
18		Sew	er Allocated at	16%	284

# Village Water 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
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Miscellaneous Service Charge Revenue	E-5	118
Public Fire Hydrants Schedule	E-6	119
Private Fire Protection Service	E-7	120
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Tax or Franchise Fee	E-9	122
Service Availability Charges	E-10	123
Guaranteed Revenues Received	E-11	124
Class A Utility Cost of Service Study	E-12	125
Billing Analysis	E-14	126

## Rate Schedule - Water

## Florida Public Service Commission

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] or Sewer []

Schedule: Page: Preparer: E-1w 1 of 1 T Rendell

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

Expla	anation: Provide a schedule o						
	(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"	12.98	18.98	12.98	25.72	20.80	21.92
3	3/4"	12.98	18.98	12.98	25.72	20.80	32.89
4	1"	32.44	47.44	32.44	64.29	52.00	54.81
5	1-1/2"	64.87	94.86	64.87	128.56	103.97	109.62
6	2"	103.80	151.78	103.80	205.71	166.37	175.39
7	3"	207.61	303.57	207.61	411.43	332.76	350.79
8	4"	324.41	474.37	324.41	642.90	519.97	548.10
9	6"	1,038.02	1,517.84	1,038.02	2,057.11	1,663.76	1,096.21
10	8*	•	_	-	-	-	1,753.93
11	10"	_	_	_	_	_	2,521.28
12	Gallonage						2,021.20
13	Block 1, 0-5,000	2.51	3.68	2.51	4.97	4.02	3.80
14	Block 2, 5,000-10,000	2.51	3.68	2.51	4.97	4.02	4.76
15	Block 3, >10,000	2.51	3.68	2.51	4.97	4.02	4.76
16	2100K 0, = 10,000	2.01	0.00	2.51	4.57	7.02	4.70
17	Commercial						
18	5/8" X 3/4"	12.98	18.98	12.98	25.72	20.80	21.92
19	3/4"	12.98	18.98	12.98	25.72	20.80	32.89
20	1"	32.44	47.44	32.44	64.29	52.00	54.81
21	1-1/2"	64.87	94.86	64.87	128.56	103.97	109.62
22	2"	103.80	151.78	103.80	205.71	166.37	175.39
23	3"	207.61	303.57	207.61	411.43	332.76	350.79
24	4*	324.41	474.37	324.41	642.90	519.97	548.10
25	6"	324.41	4/4.3/	324.41	042.90	313.31	1,096.21
26	8"	1,038.02	1 517 04	1,038.02	2,057.11	1,663.76	1,753.93
27	10"	1,036.02	1,517.84	1,030.02	2,001.11	1,003.10	2,521.28
28		2.51	3.68	2. <b>5</b> 1	4.97	4.02	3.80
29	Gallonage charge	2.51	3.00	2.01	4.31	4.02	5.00
30							
31	Market Familie						
32	Multi-Family				25.70	20.00	24.02
33	5/8" X 3/4"	-	-	-	25.72	20.80	21.92
34	3/4"	-	-	-	25.72	20.80	32.89
35	1"	-	-	-	64.29	52.00	54.81
36	1-1/2"	-	-	-	128.56	103.97	109.62
37	2"	-	-	-	205.71	166.37	175.39
38	3"	-	-	-	411.43	332.76	350.79
39	4"	-	-	-	642.90	519.97	548.10
40	6"	-	-	-	0.057.44	4 000 70	1,096.21
41	8"	-	-	-	2,057.11	1,663.76	1,753.93
42	10"	-	-	-	4.07	4.00	2,521.28
43	Gallonage charge	-	-	-	4.97	4.02	3.80
44	Eiro Danta stie -						
45	Fire Protection						44.60
46	2"	-	-	-	=	_	14.62
47	3"	-	-	-	=	<del>-</del>	29.23
48	<b>4"</b>	-	-	-	-	-	45.68
49	6" or	-	-	-	-	_	91.35
50	8"	-	-	-	-	-	146.16
51	10"	-	-	-	-	-	210.11

### Rate Schedule - Sewer

## Florida Public Service Commission

Village Water

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

	nation: Provide a schedule of prese (1)	(2)	(3)	(4) Period 3	(5) Unlimited	(6) Limited	(7) 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		<del></del>				
2	All Meter Sizes	-	-	-	-	-	45.26
3				-			
4				-			
5				_			
6				-			
7				•			
8				-			
9				-			
10				-			
11				-			
12	Gallonage cap (gallons)	0	0	0	0	0	6,000
13	Gallonage Charge, Capped Usage	_	-	-	-	-	8.73
14	3 7 1 1						
15							
16	Commercial						
17	5/8" X 3/4"	42.73	40.61	42.73	115.93	67.11	45.26
18	3/4"	42.73	40.61	42.73	115.93	67.11	67.89
19	1"	106.81	101.50	106.81	289.78	167.76	113.14
20	1-1/2"	213.61	203.00	213.61	579.53	335.50	226.29
21	2"	341.77	324.79	341.77	927.23	536.78	362.06
22	3*	683.53	649.60	683.53	1,854.43	1,073.55	724.12
23	4"	1,068.03	1,014.99	1,068.03	2,897.58	1,677.45	1,131.44
24	6"	3,417.63	3,247.99	3,417.63	9,272.09	5,367.73	2,262.89
25	8"	-	· -	· <u>-</u>	-	• -	3,620.62
26	10"	_	_	-	=	-	5,204.65
27	Gallonage charge	3.89	3.69	3.89	10.55	6.11	10.48
28	3						
29	Multi-Family						
30	5/8" X 3/4"	-	-	_	115.93	67.11	45.26
31	3/4"	-	_	-	115.93	67.11	67.89
32		_	-	-	289.78	167.76	113.14
33	1-1/2"	_	_	_	579.53	335.50	226.29
34	2*	-	-	_	927.23	536.78	362.06
35	3"	-	-	-	1,854,43	1,073.55	724.12
36		-	_	-	2,897.58	1,677.45	1,131.44
37	6"	-	-	-	9,272,09	5,367.73	2,262.89
38	8"	-	-	-	-	-	3,620.62
39	10"	_	-	-	5	-	5,204.65
40	Gallonage charge	-	-	-	10,55	6.11	10.48
41	-						
42	Flat Rate						
43	Resid'l Wastewater Only (RWO)	-	-	-	•	-	112.65
44	Cmrl. Wastewater Only	-	-	=	~	=	701.21
45	Reuse per Sprinkler Head	-	-	-	•	-	-
46	Reuse Flat Rate	-	-	-		-	-

## Revenue Schedule at Present and Proposed Rates

# Fiorida Public Service Commission E-2w

Schedule:

Village Water

Docket No. 080121-WS Historical Test Year Ending December 31, 2007 Page: 1 of 4 G Prettyman Preparer:

,	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
.ine Vo.	Class/Meter Size	Number Bills	Consumption in 1,000 gal.		Test Year	Rate Prior	Repressed	Proposed	Revenue al
1	Residential	Ollia	iii 1,000 gai.	Year Rate	Revenue	to Filing	Gallons	Rate	Proposed
2	5/8" X 3/4"	1,356	9,909	12.98	17,601	12.98	NA	21.92	29,724
3	3/4"	0	0	12,50	0,001	12.98	NA NA	32.89	28,124
4	1"	0	Ō	_	ŏ	32.44	NA.	54.81	Ô
5	1-1/2"	0	0	-	ō	64.87	NA NA	109.62	ő
6	2"	0	0	-	Ō	103,80	NA	175.39	0
7	3"	0	Ô	-	Ō	207.61	NA .	350.79	ő
8	4"	0	0	-	Ó	324.41	NA	548.10	Ō
9	Gallonage								
10	Block 1, 0-5,000		5,305	2.51	13,315	2,51	5,305	3.80	20,158
11	Błock 2, 5,000-10,000		2,287	2.51	5,740	2.51	2,047	4.76	9,744
12	Block 3, >10,000		2,317	2.51	5,816	2.51	_2,074	4.76	9,873
13	Total Residential	1,356	9,909	_	42,472		9,426		69,498
14	Average Bill			_	31.32				51.25
15									
16	Commercial								
17	5/8" X 3/4"	276	9,156	12.98	3,582	12.98	NA	21.92	6,050
18	3/4"	0	0	-	0	12.98	NA	32.89	0
19	1"	24	138	32.44	779	32.44	NA	54.81	1,315
20	1-1/2"	24	846	64.87	1,557	64.87	NA	109.62	2,631
21	2"	24	1,201	103.80	2,491	103.80	NA	175.39	4,209
22	3"	0	0		0	207.61	NA	350.79	_0
23	4"	12	507	324.41	3,893	324.41	NA	548.10	6,577
24	8"	12	518	1,038.02	12,456	1,038.02	NA	1,753.93	21,047
25 26 27	Gallonage		12,367	2.51	31,040	2.51	12,367	3.80	46,993
28	Total Commercial	372	12,367		55,799		12,367		88,823
29 30	Average Bill		12,007	-	150.00		12,007		238.77
31	Multi-Family								
32	5/8" X 3/4"	0	0	_	0	-	NA	21.92	0
33	3/4"	0	0	_	0	-	NA	32.89	0
34	1"	0	0	_	0	-	NA	54.81	0
35	1-1/2"	0	0	-	0	-	NA	109.62	0
36	2"	0	0	-	0	-	NA	175.39	0
37	3"	0	0	-	0	-	NA	350.79	0
38	4"	0	. 0	-	0_	-	NA	548.10	0
39	•								
40 41	Gallonage		0	-	0	•	0	3.80	0
42									
43	Total Multi- Family	0	0		0_		0		0
44	Average Bill				-				-
45 46	Ciro Bratastias								
46 47	Fire Protection 2"	0	NA		^		NA	16.43	0
47 48	3°	0	NA NA		0	<u>•</u>	NA NA	32.85	0
	4"	0	NA NA	-	0	-	NA NA	51.33	0
50	6"	0	NA NA	-	0	-	NA NA	102.67	0
51	8"	0	NA NA	-	0	<u>-</u>	NA NA	164.27	0
52	10"	0	NA NA	-	0		NA NA	236.13	0
53 54		-			-				
55	Transfer St. 1								
56 57	Total Fire Protection  Average Bill	0	NA	-	0		NA		- 0
58	<b>.</b>			_		•			455.55
59	Subtotal			_	98,271	•			158,321
60	Unbilled Revenues				-				-
61	Guaranteed Revenues				4 045				2,647
60									
62 63	Misc. Service Charge			-	1,812	-			
62 63 <del>64</del>	Total Revenue  Booked Revenue			-	100,083	•			160,968

## Revenue Schedule at Present and Proposed Rates

# Florida Public Service Commission E-2w

2 of 4

G Prettyman

Schedule:

Page: Preparer:

Village Water

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.

		10)		(4)	/E\
1 :	(1)	(2)	(3) Consumption	(4) Period 1	(5) Period 1
Line No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	459	3,200	12.98	5,958
3	3/4*	0	0	12.98	0
4	1"	0	0	32.44	0
5	1-1/2"	0	0	64.87	0
6	2"	0	0	103.80	0
7	3"	0	0	207.61	0
8	4"	0	0	324.41	0
9	Gallonage		4 700	2.54	4,438
10 11	Block 1 Block 2		1,768 741	2.51 2.51	1,860
12	Block 3		691	2.51	1,733
13	Total Residential	459	3,200	2.01	13,989
14	Average Bill		5,255	•	30.48
15	, trotago um				
16	Commercial				
17	5/8" X 3/4"	92	5,490	12.98	1,194
18	3/4"	0	0	12.98	0
19	1"	8	33	32.44	260
20	1-1/2*	8	329	64.87	51 <del>9</del>
21	2"	8	495	103.80	830
22	3"	0	0	207.61	0
23	4"	4	170	324.41	1,298
24	8*	4	0 0	1,038.02	4,152
25 26	Gallonage		6,517	2.51	16,357
27					
28	Total Commercial	120	6,517	•	24,610
29	Average Bill	120	0,017	,	205.08
30	Attorage Dill				200.00
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	4		_		
40	Gallonage		0	-	0
41					
42	T				
43 44	Total Multi- Family	0	0		0
45	Average Bill				-
46	Fire Protection				
47	1"	0	NA	-	0
48	2"	ő	NA NA	-	ŏ
49	3"	ō	NA	-	ō
50	4"	0	NA	-	0
51	6"	0	NA	-	0
52	8"	0	NA	-	0
53					
54					
55	T-4-151 B 4 4				<del></del>
56	Total Fire Protection	0	NA		. 0
57 58	Average Bill				-
59	Subtota	:1			38,598
-	Jupiota				Ç0,000

# Florida Public Service Commission E-2w

3 of 4

G Prettyman

Schedule:

Village Water Docket No. 080121-WS

Water [X] or Sewer [ ] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between

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

these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line	(1)	(2) Number	(3) Consumption	(4) Period 1	(5) Revenue at	(6) Period 2	(7) Period 2	(8) Period 2
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Per 1 Rates	Rates	Billed Rev.	Refunds
1	Residential	'						. (2.21100
2	5/8" X 3/4"	431	3,120	12.98	5,594	18.98	8,180	2,586
3	3/4"	0	0	12.98	0	18.98	0,,00	2,000
4	1"	0	0	32.44	Ó	47.44	ő	Č
5	1-1/2"	0	Ō	64.87	ő	94.86	ō	ò
6	2*	0	Ō	103.80	ő	151.78	ő	Ö
7	3"	0	Ō	207.61	Ö	303.57	Ö	č
8	4"	0	ō	324.41	ő	474.37	ő	Ò
9	Gallonage			<u> </u>	······································	717.01		
10	Block 1		1,673	2.51	4,200	3.68	6,158	1,958
11	Block 2		750	2.51	1,882	3.68	2,760	
12	Block 3		697	2.51		3.68		877
13	Total Residential	431		2.51	1,749	. J.00	2,565	815
14		431	3,120		13,426		19,662	6,237
	Average Bill				31.15		45.62	
15								
	Commercial							
17	5/8" X 3/4"	92	1,923	12.98	1,194	18.98	1,746	552
	3/4"	0	0	12.98	0	18.98	o	(
19	1"	5	48	32.44	162	47.44	237	75
20	1-1/2"	8	252	64.87	519	94.86	759	240
21	2"	8	567	103.80	830	151.78	1,214	384
22	3"	0	0	207.61	0	303.57	0	0
23	4"	4	171	324.41	1,298	474.37	1,897	600
24	8"	4	0	1,038.02	4,152	1,517.84	6,071	1,919
25	Gallonage	***************************************	2,960	2.51	7,431	3.68	10,894	3,464
26			2,005	2.51	7,401	0.00	10,004	0,404
27								
28	Total Commercial	117	2,960		15,586	•	22,820	7,234
	Average Bill		2,300			•		
30	Average bill				133.21		195.04	
	Bendi Comilio							
31	Multi-Family				_			
	5/8" X 3/4"	0	0	-	0	-	0	0
	3/4"	0	0	-	0	-	0	0
	1"	0	0	-	0	-	0	0
	1-1/2"	0	0	-	0	-	0	0
36	2"	0	0	-	0	-	0	0
37	3"	0	0	-	0	-	0	0
38	4"	0	0	-	0	-	0	0
39				•				
40	Gallonage		0	_	0	-	0	0
41			_		•		_	_
42								
43	Total Multi- Family	0	0		0		0	0
44	Average Bill			•		· -		
	Average bill				-		-	
45 46	Fire Protection							
			NIA		•		_	
47	1"	0	NA	-	0	-	0	C
48		0	NA NA	-	0	-	0	C
49		0	NA	-	0	-	0	(
50		0	NA	•	0	-	0	0
51		0	NA	•	0	-	0	C
52	8"	0	NA	•	0	-	0	C
53								
54								
54 55								
55	Total Fire Protection	0	NA	,	0		0	(
55 56		0	NA	•	0		0	(
55 56	Total Fire Protection Average Bill	0	NA	•	0		0	(

# Florida Public Service Commission E-2w

Schedule:

Village Water

Docket No. 080121-WS

Water [X] or Sewer [ ] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between

4 of 4 Page: Schedule Period: 9/1/07 - 12/31/07 (post-interim Rates) G Prettyman Preparer:

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 Residential	Bills	in 1,000 gal.	Rates	Revenue
1 2	5/8" X 3/4"	466	3,589	12.98	6,049
3	3/4"	0	0,505	12.98	0,040
4	1"	ŏ	ō	32.44	ō
5	1-1/2"	ō	Ō	64.87	0
6	2"	0	0	103.80	0
7	3"	0	0	207.61	0
8	4*	0	0	324.41	0
9	Gallonage				
10	Block 1		1,863	2.51	4,677
11	Block 2		796	2.51	1,998
12	Block 3		930	2.51	2,334
13	Total Residential	466	3,589		15,058
14	Average Bill				32.31
15					
16	Commerical				
17	5/8" X 3/4"	92	1,743	12.98	1,194
18	3/4"	0	0	12.98	0
19	1"	11	57	32.44	357
20	1-1/2"	8	265	64.87	519
21 22	2" 3"	8	140	103.80	830
23	3 4"	0 4	0 166	207.61 324.41	0 1,298
24	8 <b>"</b>	4	518	1,038.02	4,152
25	Gallonage		2,890	2.51	7,253
26	Ganoriago		2,030	2.01	1,400
27					
28	Total Commercial	123	2,890		15,603
29	Average Bill				126.85
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	T / 114 W F W				
43	Total Multi- Family	0	0		0
44 45	Average Bill				-
46	Fire Protection				
47	1"	0	NA		0
48	2"	0	NA NA	-	Ö
49		ő	NA NA	-	ő
50		ō	NA	-	ŏ
51	6"	Ö	NA	-	ō
52	8"	Ō	NA	-	Ō
53					
54					
55					
56	Total Fire Protection	0	NA		0
57	Average Bill				-
58				,	
59	Subtota	ai			30,660

#### Florida Public Service Commission

Schedule: E-2s Page: 1 of 4
Preparer: G Prettyman

Village Water Docket No. 080121-WS

Water [ ] or Sewer [ X ]

Historical Test Year Ending December 31, 2007

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	<b>\''</b>	Number	Usage	Effctv. Test			Proposed	Proposed	Revenue at
No.	Class/Meter Size	Bills	in 1,000 gal.		Revenue	to Filing	Usage	Rate	Proposed
1	Residential								
2	5/8" X 3/4"	0	0	-	0	-		45.26	0
3	3/4"	0	0	-	0	-		45.26	0
4	1"	0	0	-	0	-		45.26	0
5	1-1/2"	0	0	-	0	-		45.26	0
6	2"	0	0	-	0	-		45.26	0
7	3"	0	0	-	0	-		45.26	0
8	4"	0	0		0			45.26	0
9	Gallonage cap (gallons)		0				6,000		
10	Capped Usage	-	0	-	0	-	0	8.73	0
11	Usage Above Cap	-	0				0		
12								•	
13	Total Residential	0	0		0	<b>.</b> .	0		0
14	Average Bill				-				•
15									
16	Commercial	- 15							
17	5/8" X 3/4"	240	10,217	42.73	10,255	42.73		45.26	10,862
18	3/4"	0	0	-	0	42.73		67.89	0
19	1"	24	119	106.81	2,563	106.81		113.14	2,715
20	1-1/2"	48	866	213.61	10,253	213.61		226.29	10,862
21	2*	24	988	341.77	8,202	341.77		362.06	8,689
22	3"	0	0		0	683.53		724.12	0
23	4"	12	507	1,068.03	12,816	1,068.03		1,131.44	13,577
24	0-11		40.000	2.00	40.000	0.00	40.000	40.40	400.050
25	Gallonage	-	12,696	3.89	49,388	3.89	12,696	10.48	133,056
26									
27	Total Communical	240	12 606		02.470		42.606		470.760
28	Total Commercial	348	12,696		93,479		12,696	,	179,763
29	Average Bill				268.62				516.56
30 31	Multi-Family								
32	5/8" X 3/4"	0	0		0			45.26	0
33	3/4"	0	0	-	0	-		67.89	0
34	1"	0	0	-	0			113.14	0
35	1-1/2"	Ö	0		0			226.29	0
36	2"	ő	ő		ō	_		362.06	ő
37	3"	Ö	ŏ	_	ō	_		724.12	ő
38	4"	Ö	ő	_	ő	_		1,131.44	ŏ
39	7							1,101.77	<del></del>
40	Gallonage	_	0	_	0	-	0	10.48	0
41	Calleringe		-		-		•		-
42									
43	Total Multi-Family			-	0	-	0	•	0
44	Average Bill	<u>~</u> _	<u>~</u>	-	<del> ×</del>	-		•	
45									
46	Flat Rate								
47	Res. Wastewater Only	0	0	-	0	-		112.65	0
48	Cmrl. Wastewater Only	Ō	ō	-	ō	_		701.21	Ö
49	Sprinkler Heads	Ō	NA	_	ō			•	0
50	•	ō	NA	_	ō			-	Ō
51	Total Flat Rate - Other		0	•	O	_			0
52		•		-		-			
53						_			
54	Subtotal			,	93,479	_			179,763
55	Unbilled Revenues				ō	_			0
56	Guaranteed Revenues				0				0
57	Misc. Service Charge				0	_			150
58	Total Revenue				93,479				179,913
59	Booked Revenue				156,101	_			
60	Difference				(62,622	40.1%			

#### Florida Public Service Commission

Village Water Docket No. 080121-WS

Schedule: E-2s Page: 2 of 4

Schedule Period: 1/1/07 - 4/30/07 (pre-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.

	(1)	(2)	(3)	(4)	(5)
Line	(1)	Number	Usage	Period 1	Period 1
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	0	O	-	0
3	3/4"	0	0	-	0
4	1*	0	0	•	0
5	1-1/2"	0	0	-	0
6	2"	0	0	•	0
7	3"	0	0	-	0
8	4"	0	0_	<u></u>	0
9	Gallonage cap		0		
10	Capped Usage		0	-	0
11	Usage Above Cap		0		
12					
13	Total Residential	0	0_		0
14	Average Bill				-
15					
16	Commercial			40 ==	
17	5/8" X 3/4"	81	6,363	42.73	3,461
18	3/4"	0	0	42.73	0
19	1"	8	33	106.81	854
20	1-1/2"	16	329	213.61	3,418
21	2"	7	419	341.77	2,392
22	3"	0	0	683.53	0
23	4"	4	170	1,068.03	4,272
24 25	Callana		7.044	0.00	00.450
	Gallonage		7,314	3.89	28,452
26 27					
28	Total Commercial	116	7,314		42,850
29	Average Bill		1,314		369.39
30	7.vorage Dill				303.33
31	Multi-Family				
32	5/8" X 3/4"	0	0	_	0
33	3/4"	Ö	ŏ		0
34	1*	ō	ő	_	ŏ
35	1-1/2"	ŏ	ŏ		ő
36	2"	ō	ŏ	_	ŏ
37	3"	ŏ	ŏ		ő
38	4"	Ö	ŏ	-	ő
39					
40	Gallonage	-	0	_	0
41			•		· ·
42					
43	Total Multi-Family		0		
44	Average Bill	<u>_</u>			
45					_
46	Flat Rate				
47	Res. Wastewater Only	0	0	-	0
48	Cmrl. Wastewater Only	ō	ō	-	Ö
49	Sprinkler Heads	ō	NA	_	0
50	Reuse	ō	NA	-	Ö
51	Total Flat Rate - Other		D		
52		,			
53					
54	Subtotal				42,850

#### Florida Public Service Commission

Village Water Docket No. 080121-WS

Schedule Period: 5/1/07 - 8/31/07 (Interim) Water [ ] or Sewer [ X ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line		Number	Usage	Period 1	Revenue at	Period 2	Period 2	Period 2
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Per 1 Rates	Rates	Billed Rev.	Refunds
1	Residential	_						
2	5/8" X 3/4"	0	0	-	0	0.00	0	0
3 4	3/4" 1"	0	0	-	0	0.00	0	0
5	1-1/2"	0	0	-	0	0.00	0	0
6	2"	0	0	-	0	0.00	0	0
7	3"	0	0	-	0	0.00 0.00	0	0
8	4*	0	0	_	0	0.00	0	0
9	Gallonage cap		0	<u>-</u> -		0.00	v	U
10	Capped Usage		ő	_	0	0.00	0	0
11	Usage Above Cap		ō		_	0.00	•	•
12								
13	Total Residential	0	0		0		0	0
14	Average Bill				-		-	
15								
16	Commercial							
17	5/8" X 3/4"	82	2,079	42.73	3,504	40.61	3,330	(174)
18	3/4"	0	0	42.73	0	40.61	0	0
19	1"	. 7	37	106.81	748	101.50	711	(37)
20	1-1/2"	16	261	213.61	3,418	203.00	3,248	(170)
21	2"	9	463	341.77	3,076	324.79	2,923	(153)
22 23	3" 4"	0	0	683.53	0	649.60	0	0
23	4"	4	171	1,068.03	4,272	1,014.99	4,060	(212)
25	Gallonage		3,012	3.89	11,715	3.69	11,113	(602)
26	Calionage		3,012	3.00	11,713	3.09	11,113	(002)
27								
28	Total Commercial	118	3,012	,	26,732		25,384	(1,348)
29	Average Bill		-,	•	226.55		215.12	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
30								
31	Multi-Family							
32	5/8" X 3/4"	0	0	-	0	0.00	0	0
33	3/4"	0	0	-	0	0.00	0	0
34	1"	0	0	-	0	0.00	0	0
35	1-1/2"	0	0	-	0	0,00	0	0
36		0	0	-	0	0.00	0	0
37	3*	0	0	-	0	0.00	0	0
38	4"	0	0		C	0.00	0	0
39 40	Gallonaga		0		0	0.00	0	0
41	Gallonage	-	U	-	U	0.00	U	U
42								
43	Total Multi-Family	0	0		0		0	0
44	Average Bill				<del></del>			<u>_</u>
45	gv							
46	Flat Rate							
47	Res. Wastewater Only	0	0	-	0	0.00	0	0
		0	0		0		Ô	0
48	Cmrl. Wastewater Only				•		_	•
48 49	Cmrl. Wastewater Only Sprinkler Heads	û	NA	-	0	0.00	0	0
49 50	Sprinkler Heads Reuse	0 0	NA	- 	0	0.00	0	0
49 50 51	Sprinkler Heads	_		- 	-		-	
49 50 51 52	Sprinkler Heads Reuse	_	NA	-	0		Ö	0
49 50 51	Sprinkler Heads Reuse	_	NA		0		Ö	0

#### Florida Public Service Commission

Village Water Docket No. 080121-WS

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

Water [ ] or Sewer [ X ]

Schedule: E-2s Page: 4 of 4

Preparer: G Prettyman

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

		101	(0)	(4)	(5)
	(1)	(2)	(3)	(4)	(5)
Line			Consumption		Period 3
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential	•	0		0
2	5/8" X 3/4"	0	0	-	0
3	3/4"	_		•	0
4	1"	0	0	-	0
5	1-1/2"	0	-	-	0
6	2*	-	0	-	0
7	3"	0	0	•	0
8	4"		0	<del></del> -	
9	Gallonage cap		0		0
10 11	Capped Usage		0	•	U
	Usage Above Cap		v		
12	T-1-1 D144-1	0	0		0
13	Total Residential		U		
14 15	Average Bill				-
	Commercial				
16 17	Commerical 5/8" X 3/4"	77	1,775	42.73	3,290
18	3/4"	"	1,775	42.73	3,290 0
19	1"	9	49	106.81	961
20	1-1/2*	16	276	213.61	3,418
21	2"	8	105	341.77	2,734
22	3"	0	0	683.53	2,734
23	4*	4	166	1,068.03	4,272
24	**		100	1,000.03	4,212
25	Collonogo		2,371	3.89	0.224
26	Gallonage		2,311	3,09	9,221
27					
28	Total Commercial	114	2,371		23,897
29	Average Bill	117	2,311		209.62
30	Average Um				209.02
31	Multi-Family				
32	5/8" X 3/4"	0	0	_	0
33	3/4"	0	Ö	_	Ů
34	1"	0	0		0
35	1-1/2*	0	0		0
36	2"	0	Ö	_	Ö
37	3"	0	0	_	Ö
38	4*	0	0	-	0
39	-7	<u></u>			U
40	Gallonage	_	0	_	0
41	Canonage	-	J	_	U
42					
43	Total Multi-Family		0		0
44	Average Bill		<u>_</u>		<del></del>
45					-
46	Flat Rate				
47	Res: Wastewater Only	0	0	_	0
48	Cmrl. Wastewater Only	Õ	0		Ö
49	Sprinkler Heads	Ö	NA	-	ő
50	Reuse	ő	NA.	_	ő
51	Total Flat Rate - Other	•			- 0
52					
53					
54	Subtotal				23,897

# **Customer Monthly Billing Schedule**

# Florida Public Service Commission

Village Water

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

E-3

Page: Preparer: 1 of 1 S Szczygiel

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

WATER

Lina	(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	130	35	0	0	0	0	165
2	Feb-07	128	35	0	Ŏ	Ö	Ö	163
3	Mar-07	126	35	0	0	0	Ō	161
4	Apr-07	123	35	0	0	0	0	158
5	May-07	125	35	0	0	0	0	160
6	Jun-07	125	34	0	0	0	0	159
7	Jul-07	125	34	0	0	0	0	159
8	Aug-07	125	35	0	0	0	0	160
9	Sep-07	124	35	0	0	0	0	159
10	Oct-07	117	35	0	0	0	0	152
11	Nov-07	120	36	0	0	0	0	156
12	Dec-07	122	36	0	0	0	0	158
13	Total Water	1,490	420	0	0	0	0	1,910

**SEWER** 

OFALL								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line	Month/		General	Multi-Family		Private Fire	Other	
No	Year	Residential	Service	Trailer	Trailer	Protection	(Irrigation)	Total
		_			_		•	
14	Jan-07	1	32	0	0	0	0	33
15	Feb-07	1	32	0	0	0	0	33
16	Mar-07	1	32	0	0	0	0	33
17	Apr-07	1	32	0	0	0	0	33
18	May-07	1	32	0	0	0	0	33
19	Jun-07	1	31	0	0	0	0	32
20	Jul-07	1	31	0	0	0	0	32
21	Aug-07	1	32	0	0	0	0	33
22	Sep-07	1	32	0	0	0	0	33
23	Oct-07	1	32	0	0	0	0	33
24	Nov-07	1	33	0	0	0	0	34
25	Dec-07	1	33	0	0	0	0	34
26	Total Sewer	12	384	0	0	0	0	396

#### Miscellaneous Service Charges

#### Florida Public Service Commission

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

E-4

Page: Preparer: 1 of 2 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 Line	(1)		(2) Present	(3) Present	(4) Proposed	(5) Proposed
No.	Type Charge		Bus. Hrs.	After Hrs.	Bus, Hrs.	After Hrs.
1	Initial Connection	-	15.00	•	50.00	75.00
2 3	Normal Reconnect		15.00	25.00	50.00	75.00
4 5	Violation Reconnect		25.00	-	75.00	115.00
6 7 8	Premises Visit		15.00	-	50.00	75.00
9 10	Late Payment Fees		3.00		5.00	
SEWE	R					
Line	(1)		(2) Present	(3) Present	(4) Present	(5) Proposed
No.	Type Charge	<del></del>	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
11 12	Initial Connection		15.00		50.00	75.00
13 14	Normal Reconnect		15.00	25.00	50.00	75.00
15 16	Violation Reconnect		25.00	~	Actual cost	Actual cost
17 18	Premises Visit		15.00	•	50.00	75.00
19 20	Late Payment Fees		3.00		5.00	
21 22	DEBOCITO (DECINID	ABI E	Wate			
23	DEPOSITS (REFUND Class	Meter Size	Present	Proposed	Sew Present	Proposed
24	not specified	All sizes	-		-	
25	not specified	5/8 X 3/4"	-		-	
26	not specified	1"	-		_	
27	not specified	1.5"	_		_	
28	not specified	Over 2"	-		_	
29	•					
30	Residential	All sizes	25.00			
31	Residential	5/8 X 3/4"	_	102.50	_	#VALUE!
32	Residential	1"	_	Two x	_	Two x
33	Residential	1.5"	_	Estimated	-	Estimated
34	Residential	Over 2"	_	Monthly Bill	-	Monthly Bi
35	· · · · · · · · · · · · · · · · · · ·					inonany Da
36	General	All sizes	50.00	Two x est'd monthly Bill	50.00	Two x esto
37	General	5/8 X 3/4"	50.00		100.00	, 2.
38	General	1"	100.00		150.00	
39	General	1.5"	125.00		200.00	
40	General	2"	150.00		450.00	
41	General	4"	300.00		900.00	
42	General	8"	-		900.00	

#### Miscellaneous Service Charges

# Florida Public Service Commission

Village Water

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Explanation: Provide a schedule of derivation of charges

Schedule: Page:

E-4 2 of 2

Preparer: J Lihvarcik

ine	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
lo.	Description		Annual Pay	Base		Hourly			
<u>.</u>	Field Employee		Atiliuairay	base		Rate			
2	Sr. Facility Operator		60 404 99						
3	Utility Tech Coordinator		62,491.88						
	Utility Tech I		39,832.42						
1	•		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						
0	Utility Tech II		26,700.00						
1	Utility Tech II		24,914.00	Hours/Year					
2	Field Employees Averag	e Base	30,113.38	2,080	•	14.48			
3				Rate	•				
4	P/R Overhead			30.0%		4.34			
15	Field/Office Overhead			10.0%		1.45			
6	Field Employees Loaded	Cost	-	10.070	•	20.27			
7			=		•	20.21			
8	Office Employee								
9	Administrative Assistant		20 527 40						
0	Administrative Assistant		29,537.19						
			36,468.07						
1	New Business Coordinato	or	47,362.58						
2	Office Clerk		23,493.54						
3	Operations Support Coord		55,941.12	Hours/Year					
4	Office Employees Average	ge Salary	38,560.50	2,080		18.54			
_				Rate					
				Nate					
	P/R Overhead			30.0%		5.56			
6 7 8 9	Field/Office Overhead Office Employees Loade		ce Charges		- z	5.56 2.78 26.88			
26 27 28 29	Field/Office Overhead Office Employees Loade Calculation of Miscellan	eous Servi	ce Charges	30.0% 15.0%	Hourly	2.78 26.88		Total	
6 7 8 9 0	Field/Office Overhead Office Employees Loade Calculation of Miscellan	eous Servion	ce Charges	30.0%	Hourly Rate	2.78	Other Cost	Total Cost	Propos Fee
26 27 28 29 10	Field/Office Overhead Office Employees Loade Calculation of Miscellan Collect Delinquent Acco	eous Servion Description		30.0% 15.0% # Hours		2.78 26.88	Other Cost		
16 17 18 19 10 11 12 13	Field/Office Overhead Office Employees Loade Calculation of Miscellan Collect Delinquent Acco (CSR takes average 1 hos	eous Servion Description ount ur to process		30.0% 15.0% # Hours	Rate	2.78 26.88 Labor Cost	Other Cost	Cost	Fee
6 7 8 9 0 1 2 3	Field/Office Overhead Office Employees Loade Calculation of Miscellan Collect Delinquent Acco (CSR takes average 1 hos	eous Servion Description		30.0% 15.0% # Hours		2.78 26.88	Other Cost		Fee
6 7 8 9 0 1 2 3	Field/Office Overhead Office Employees Loade Calculation of Miscellan Collect Delinquent Acco (CSR takes average 1 hos	Description unt ur to process	s the delinquen	30.0% 15.0% # Hours t account work.)	Rate	2.78 26.88 Labor Cost	Other Cost	Cost	Fee
6 7 8 9 0 1 2 3 4 5 6	Field/Office Overhead Office Employees Loade Calculation of Miscellan Collect Delinquent Acco (CSR takes average 1 hou	Description unt ur to process office Visits / Service	s the delinquen	30.0% 15.0% # Hours t account work.) 1	26.88	2.78 26.88 Labor Cost 26.88		26.88	Fee 25.
26 27 28 29 30 31 44 35 36	Field/Office Overhead Office Employees Loade Calculation of Miscellan Collect Delinquent Acco (CSR takes average 1 hos	Description unt ur to process office Visits / Service	s the delinquen	30.0% 15.0% # Hours t account work.) 1	26.88	2.78 26.88 Labor Cost 26.88		26.88	Fee 25.
16 17 18 19 10 11 12 13 14 15 16 17 18	Field/Office Overhead Office Employees Loade Calculation of Miscellan Collect Delinquent Acco (CSR takes average 1 hou	Description unt ur to process office Visits / Servaluate, fix a	s the delinquen vice Calls in Nand complete se	30.0% 15.0% # Hours t account work.) 1 ormal Hours ervice order takes	Rate 26.88 s average	2.78 26.88 Labor Cost 26.88	- - stomer service	26.88	Fee 25.
66 78 89 90 11 22 34 56 78	Field/Office Overhead Office Employees Loade Calculation of Miscellan Collect Delinquent Acco (CSR takes average 1 hot Connections, Premises (Technician to respond, eminutes to handle call, pre	Description unt ur to process office Visits / Servaluate, fix a	s the delinquen vice Calls in Nand complete se	30.0% 15.0% # Hours t account work.) 1 ormal Hours ervice order takes	Rate 26.88 s average	2.78 26.88 Labor Cost 26.88	- - stomer service	26.88 takes aver	Fee 25.
16 17 18 19 10 11 12 13 14 15 16 17 18 19 19	Field/Office Overhead Office Employees Loade Calculation of Miscellan Collect Delinquent Acco (CSR takes average 1 hot Connections, Premises (Technician to respond, eminutes to handle call, pre	Description unt ur to process office Visits / Servaluate, fix a	s the delinquen vice Calls in Nand complete se	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes	Rate  26.88 s average when techn	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete	- - stomer service	Cost 26.88 takes aver	Fee 25.0
16 17 18 19 10 11 12 13 14 15 16 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19	Field/Office Overhead Office Employees Loade Calculation of Miscellan Collect Delinquent Acco (CSR takes average 1 hot Connections, Premises (Technician to respond, eminutes to handle call, pre	Description unt ur to process office Visits / Servaluate, fix a	s the delinquen vice Calls in Nand complete se	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes to out work order v	26.88 s average when techn 20.27	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete 30.40	stomer service s work.)	26.88 takes aver	25.0
26 27 28 29 30 31 42 33 44 55 66 7 88 99 10	Field/Office Overhead Office Employees Loade Calculation of Miscellan Collect Delinquent Acco (CSR takes average 1 hot Connections, Premises (Technician to respond, eminutes to handle call, pre	Description unt ur to process office Visits / Servaluate, fix a	s the delinquen vice Calls in N and complete so order, and close	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes to out work order v	26.88 s average when techn 20.27	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16	stomer service s work.)	26.88 takes aver 30.40 20.16	25.0
26 27 28 29 30 31 31 31 31 31 31 31 31 31 31 31 31 31	Field/Office Overhead Office Employees Loade Calculation of Miscellan Collect Delinquent Acco (CSR takes average 1 hot Connections, Premises (Technician to respond, eminutes to handle call, pre	Description unt ur to process office Visits / Servaluate, fix a epare work of ield office	s the delinquen vice Calls in N and complete so order, and close	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes to out work order v  1.5  0.75	26.88 s average when techn 20.27	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16	stomer service s work.)	26.88 takes aver 30.40 20.16	25.0
67890 1234567890123	Field/Office Overhead Office Employees Loade Calculation of Miscellan Collect Delinquent Acco (CSR takes average 1 hou Connections, Premises of Technician to respond, eminutes to handle call, premises of Connections, Premises of Connections	Description unt ur to process office Visits / Sen valuate, fix a epare work of ield office	s the delinquent vice Calls in Nand complete so order, and close Total	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes to out work order v  1.5  0.75	26.88 s average when techn 20.27	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16	stomer service s work.)	26.88 takes aver 30.40 20.16 50.56	25.0 rage 45
67 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4	Field/Office Overhead Office Employees Loade Calculation of Miscellan Collect Delinquent Acco (CSR takes average 1 hou Connections, Premises of Technician to respond, eminutes to handle call, premises of Connections, Premises of Connections	Description unt ur to process office Visits / Sen valuate, fix a epare work of ield office	s the delinquent vice Calls in Nand complete so order, and close Total	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes to out work order v  1.5  0.75	26.88 s average when techn 20.27	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16 50.56	stomer service s work.)	26.88 takes aver 30.40 20.16	25.0 rage 45
67890 123456789012345	Field/Office Overhead Office Employees Loade Calculation of Miscellan Collect Delinquent Acco (CSR takes average 1 hou Connections, Premises of Technician to respond, eminutes to handle call, premises of Connections, Premises of Connections	Description unt ur to process office Visits / Sen valuate, fix a epare work of ield office Visits / Sen 1.5 X Conn	s the delinquen  vice Calls in No  and complete so  order, and close  Total  vice Calls After  ections in Nom	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes to out work order v 1.5 0.75  r Hours hal Hours above	26.88 s average when techn 20.27	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16 50.56	stomer service s work.)	26.88 takes aver 30.40 20.16 50.56	25. rage 45
67890 1234567890123456	Field/Office Overhead  Office Employees Loade  Calculation of Miscellan  Collect Delinquent Acco (CSR takes average 1 hot Connections, Premises (Technician to respond, eminutes to handle call, premises to handle call, pre	Description ount our to process office Visits / Service valuate, fix a epare work of ield office Visits / Service 1.5 X Conn d Service in	s the delinquen  vice Calls in No and complete so order, and close  Total  vice Calls After ections in Nom an Normal Hour	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes to out work order v 1.5 0.75  r Hours hal Hours above	26.88 s average when techn 20.27	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16 50.56	stomer service s work.)	26.88 takes aver 30.40 20.16 50.56	25. age 45
67890 12345678901234567	Field/Office Overhead  Office Employees Loade  Calculation of Miscellan  Collect Delinquent Acco (CSR takes average 1 hou Connections, Premises (Technician to respond, et minutes to handle call, pre	Description ount our to process office Visits / Service valuate, fix a epare work of ield office Visits / Service 1.5 X Conn d Service in	s the delinquen  vice Calls in No and complete so order, and close  Total  vice Calls After ections in Nom an Normal Hour	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes to out work order v 1.5 0.75  r Hours hal Hours above	26.88 s average when techn 20.27	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16 50.56	stomer service s work.)	26.88 takes aver 30.40 20.16 50.56	25.0 25.0 25.0 75.0
67890 123456789012345678	Field/Office Overhead  Office Employees Loade  Calculation of Miscellan  Collect Delinquent Acco (CSR takes average 1 hot Connections, Premises (Technician to respond, et minutes to handle call, prefice Connections, Premises Connections, Prem	Description unt ur to process office  Visits / Servaluate, fix a epare work of ield office  Visits / Servaluate, fix a epare work of ield office  1.5 X Conn d Service in	s the delinquen  vice Calls in No and complete so order, and close  Total  vice Calls After ections in Normal Normal Hours a	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes to out work order v 1.5 0.75  r Hours hal Hours above	26.88 s average when techn 20.27	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16 50.56	stomer service s work.)	26.88 takes aver 30.40 20.16 50.56	25.0 age 45
67890 1234567890123456789	Field/Office Overhead  Office Employees Loade  Calculation of Miscellan  Collect Delinquent Acco (CSR takes average 1 hot Connections, Premises (Technician to respond, et minutes to handle call, pre Connections, Premises (Connections, Premises (Connect	Description unt ur to process office Visits / Sen valuate, fix a epare work of ield office Visits / Sen 1.5 X Conn d Service ir unections in in d Service A	s the delinquen  vice Calls in Nand complete sorder, and close  Total  vice Calls Afterections in Normal Hours after Hours	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes to out work order v  1.5 0.75  r Hours hal Hours above s above)	26.88 s average when techn 20.27 26.88	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16 50.56	stomer service s work.) - - - -	26.88 takes aver 30.40 20.16 50.56 75.85	25. age 45 50. 75.
67890 12345678901234567890	Field/Office Overhead  Office Employees Loade  Calculation of Miscellan  Collect Delinquent Acco (CSR takes average 1 hot Connections, Premises (Technician to respond, et minutes to handle call, pre Connections, Premises (Connections, Premises (Connect	Description unt ur to process office Visits / Sen valuate, fix a epare work of ield office Visits / Sen 1.5 X Conn d Service ir unections in d Service A on and Colle	s the delinquen  vice Calls in N  and complete sorder, and close  Total  vice Calls After  ections in Normal Hours  n Normal Hours a  fter Hours  ection Delinque	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes to out work order v  1.5 0.75  r Hours hal Hours above s above)	26.88 s average when techn 20.27 26.88	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16 50.56	stomer service s work.) - - - -	26.88 takes aver 30.40 20.16 50.56 75.85	25. age 45 50. 75.
67890 123456789012345678901	Field/Office Overhead  Office Employees Loade  Calculation of Miscellan  Collect Delinquent Acco (CSR takes average 1 hot Connections, Premises (Technician to respond, eminutes to handle call, pre Figure Connections, Premises (Connections, Premises (Connections) (Connections, Premises (Connections) (Connections	Description unt ur to process office Visits / Sen valuate, fix a epare work of ield office Visits / Sen 1.5 X Conn d Service ir unections in d Service A on and Colle or FSRs on of	s the delinquen  vice Calls in N  and complete so  rotal  vice Calls After  ections in Norm  n Normal Hours  after Hours  ection Delinque  call.)	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes to out work order with the count work or work	26.88 s average when techn 20.27 26.88	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44	stomer service s work.)	26.88 takes aver 30.40 20.16 50.56 75.85	25. age 45 50. 75.
67890 1234567890123456789012	Field/Office Overhead  Office Employees Loade  Calculation of Miscellan  Collect Delinquent Acco (CSR takes average 1 hot Connections, Premises of (Technician to respond, eminutes to handle call, premises of the connections, Premises of Connectio	Description unt ur to process office Visits / Sen valuate, fix a epare work of ield office Visits / Sen 1.5 X Conn d Service ir unections in d Service A on and Colle or FSRs on of	s the delinquen  vice Calls in N  and complete so  order, and close  Total  vice Calls After  ections in Normal Hours  n Normal Hours a  after Hours  ection Delinque  call.)  nnect in Normal	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes to out work order with the count work or work	26.88 s average when techn 20.27 26.88	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16 50.56	stomer service s work.)	26.88 takes aver 30.40 20.16 50.56 75.85 77.44 sives custor	25. age 45 50. 75. 75. 75. 75. 75. 75. 75. 75. 75. 75
26 27 28 29 30 31 45 36 47 38 39 30 31 42 31 44 56 47 88 90 31 31 31 31 31 31 31 31 31 31 31 31 31	Field/Office Overhead  Office Employees Loade  Calculation of Miscellan  Collect Delinquent Acco (CSR takes average 1 hot Connections, Premises of (Technician to respond, eminutes to handle call, premises of the connections, Premises of Connectio	Description unt ur to process office Visits / Sen valuate, fix a epare work of ield office Visits / Sen 1.5 X Conn d Service ir unections in d Service A on and Colle or FSRs on of	s the delinquen  vice Calls in Nand complete sorder, and close  Total  vice Calls Afterections in Normal Hours  n Normal Hours  ection Delinque call.)  nnect in Normal  ervice Cost	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes to out work order with the count work or work	26.88 s average when techn 20.27 26.88	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44	stomer service s work.)	26.88 takes aver 30.40 20.16 50.56  75.85  77.44 elives custor 116.17 2.00	25.0 rage 45 50.0 75.0 mer
67890 123456789012345678901234	Field/Office Overhead  Office Employees Loade  Calculation of Miscellan  Collect Delinquent Acco (CSR takes average 1 hot Connections, Premises of (Technician to respond, eminutes to handle call, premises of the connections, Premises of Connectio	Description unt ur to process office Visits / Sen valuate, fix a epare work of ield office Visits / Sen 1.5 X Conn d Service ir unections in d Service A on and Colle or FSRs on of	s the delinquen  vice Calls in N  and complete so  order, and close  Total  vice Calls After  ections in Normal Hours  n Normal Hours a  after Hours  ection Delinque  call.)  nnect in Normal	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes to out work order with the count work or work	26.88 s average when techn 20.27 26.88	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44	stomer service s work.)	26.88 takes aver 30.40 20.16 50.56 75.85 77.44 sives custor	25.0 rage 45 50.0 75.0
67890 1234567890123456789012345	Field/Office Overhead  Office Employees Loade  Calculation of Miscellan  Collect Delinquent Acco (CSR takes average 1 hot Connections, Premises* (Technician to respond, et minutes to handle call, pre Connections, Premises*  Connections, Premises*  Reconnect Disconnecte (= Collect Del. Acct + Con  Reconnect Disconnecte (1.5 X Sum of Reconnectic calls and dispatches to ou	Description unt ur to process office Visits / Serv valuate, fix a epare work of ield office Visits / Serv 1.5 X Conn d Service ir nections in in d Service A on and Colle or FSRs on of 1.5 X Reco	s the delinquent vice Calls in Nand complete sorder, and close Total vice Calls After ections in Normal Hours and Hours ection Delinque call.)  nnect in Normal rotal rotal cost Total	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes to out work order with the count work or work	26.88 s average when techn 20.27 26.88	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44	stomer service s work.)	26.88 takes aver 30.40 20.16 50.56  75.85  77.44 elives custor 116.17 2.00	25.0 rage 45 50.0 75.0 mer
25 26 27 8 990 11 12 13 14 15 16 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19	Field/Office Overhead  Office Employees Loade  Calculation of Miscellan  Collect Delinquent Acco (CSR takes average 1 hot Connections, Premises* (Technician to respond, et minutes to handle call, pre Connections, Premises*  Connections, Premises*  Reconnect Disconnecter (= Collect Del. Acct + Con  Reconnect Disconnecter (1.5 X Sum of Reconnecticalls and dispatches to out A  Customer requested character  Customer requested character  Calculation of Miscellan  Connections, Premises*  A  Customer requested character  Customer requested character  Calculation of Miscellan  Connections, Premises*  Connec	Description unt ur to process office Visits / Serv valuate, fix a epare work of ield office Visits / Serv 1.5 X Conn d Service ir nections in in d Service A on and Colle or FSRs on of 1.5 X Reco	s the delinquent vice Calls in Nand complete sorder, and close Total vice Calls After ections in Normal Hours and Hours ection Delinque call.)  nnect in Normal rotal rotal cost Total	# Hours  # Hours  t account work.)  1  ormal Hours ervice order takes to out work order with the count work or work	26.88 s average when techn 20.27 26.88	2.78 26.88 Labor Cost 26.88 1.5 hours. Cunician complete 30.40 20.16 50.56 75.85 77.44	stomer service s work.)	26.88 takes aver 30.40 20.16 50.56  75.85  77.44 elives custor 116.17 2.00	25.0 rage 45 50.0 75.0 mer

# Miscellaneous Service Charge Revenue

#### Florida Public Service Commission

Village Water
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)	(5)	(6)	(7)
Line	Month/	Initial	Normal	Violation	Premises	Other	
No.	Year	Connection	Reconnect	Reconnect	Visit	Charges	Total
WATE							
1	Jan-07	45	0	0	0	219	264
2	Feb-07	0	0	0	0	111	111
3	Mar-07	0	50	0	0	153	203
4	Apr-07	15	0	0	0	156	171
5	May-07	0	0	0	0	168	168
6	Jun-07	15	25	0	0	(33)	7
7	Jul-07	15	25	0	0	285	325
8	Aug-07	15	0	0	0	144	159
9	Sep-07	0	0	0	0	110	110
10	Oct-07	15	0	0	0	69	84
11	Nov-07	90	0	0	0	(57)	33
12	Dec-07	30	25	0	0	122	177
13							
14	Total Water	240	125	0	0	1,447	1,812
15	Annual Events	16	8	0	0		
16							
17	Proposed Rate	50	50	75	50	5	
18	Proposed Revenue	800	400	0	0	1,447	2,647
SEWE	R						
19	Jan-07	0	0	0	0	30	30
20	Feb-07	0	0	0	0	3	3
21	Mar-07	0	0	0	0	15	15
22	Apr-07	0	0	0	0	18	18
23	May-07	0	0	0	0	18	18
24	Jun-07	0	0	0	0	(6)	(6)
25	Jul-07	0	0	0	0	27	27
26	Aug-07	0	0	0	0	12	12
27	Sep-07	0	0	0	0	15	15
28	Oct-07	0	0	0	0	12	12
29	Nov-07	0	0	0	0	(3)	(3)
30	Dec-07	0	0	0	0	9	9
31							
32	Total Sewer	. 0	0	0	0	150	150
33	Annual Events	0	0	0	0		
34							
35	Proposed Rate	50	50	Actual cost	50	5	
36	Proposed Revenue	0	0	0	0	150	150

# **Public Fire Hydrants Schedule**

## Florida Public Service Commission

Village Water 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

1 Any fire hydrant information is detailed on enclosed system maps

#### **Private Fire Protection Service**

#### Florida Public Service Commission

Village Water
Docket No. 080121-WS
Historical Test Year Ending December

Page: 1 of 1

Schedule: E-7

Historical Test Year Ending December 31, 2007

Preparer: J Lihvarcik

Water [X] or Sewer []

Explanation: Provide a schedule of private fire protection service by size of connection.

This schedule is not required for a sewer only rate application.

(1)	(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

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

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

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

Line	(1)	(2)
No.	Type	Description

None

#### Tax or Franchise Fee Schedule

## Florida Public Service Commission

Village Water

**Docket No. 080121-WS** 

Historical Test Year Ending December 31, 2007

Schedule:

Page:

E-9 1 of 1

Preparer:

S Szczygiel

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

Line	(1)	(2)	(3)	(4) How collected	(5) Type
No. WATE	Type Tax or Fee	To Whom Paid	Amount	From Customers	Agreement
1	Regulatory Assessment Fee	Florida Public Service Comm.	4,523	Included in overall cost of service	None

#### SEWER

2 Regulatory Assessment Fee

Florida Public Service Comm.

7.025 Included in overall cost of service

None

# Service Availability Charges Schedule

# Florida Public Service Commission

Village Water

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) Size	(3) Present	(4) Proposed
No.	Type Charge	Unit	Charges	Proposed Charges
1	Service Installation Charge	5/8 <b>"</b>	143.00	1,000.00
2	-	3/4"	143.00	Actual Costs
3	(Service Line Size)	1"	154.00	Actual Costs
4		1 1/2"	202.00	Actual Costs
5		2"	245.00	Actual Costs
6 7		Over 2"	Actual Costs	Actual Costs
8	Meter Installation Fee	5/8"	90.00	210.00
9	(Meter Size)	3/4"	110.00	Actual Costs
10	·	1"	140.00	Actual Costs
11		1 1/2"	300.00	Actual Costs
12		2"	385.00	Actual Costs
13		Over 2"	Actual Costs	Actual Costs
14 15	Book Flour Decreases Installation Fo	A.H •		
16	Back Flow Preventor Installation Fee	All sizes	Actual Costs	Actual Costs
17				
18				
19				
20				
21				
22	Plant Capacity Charge	ERC	700.00	700.00
23	1 3 3	Per Gallon Equivalent	, 00.00	2.75
24		t or ourself aquitoristic		2.10
25	Main Extension Charge	ERC	446.00	446.00
26		Per Foot Equivalent	<del>-</del>	5.37
SEW	ER			
27	Service Installation Charge	=<4"		2,000.00
28	-	>4"		Actual Costs
29		<=2"	see below	
28		>2"	48,000.00	
29			•••	
30				
31				
32				
33	<b>-</b>			
34	Plant Capacity Charge	ERC	-	1,300.00
35		Per Gallon Equivalent	-	7.60
36 37	Main Extension Chares	EDO		
37 38	Main Extension Charge	ERC	At Cost	480.00
39		Per Foot Equivalent	At Cost	7.38
	Add'l Present Service Installation	5/8 Res	600.00	
41	Charges for Village Water - Sewer	5/8 Com	900.00	
42	6390		600.00	
43	555	1.5"	6,000.00	
44		2"	10,900.00	
		123		:/4 <i>6/2</i> 000 2:20 DM

#### **Guaranteed Revenues Received**

#### Florida Public Service Commission

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

Schedule: Page: E-11 1 of 1

Preparer:

J Lihvarcik

Water [X] or Sewer [X]

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

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

# Class A Utility Cost of Service Study

#### Florida Public Service Commission

Village Water
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

Village Water
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 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

# Village Water 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

Village Water Docket No. 080121-WS Schedule: Page:

Preparer:

F-1 1 of 1

Historical Test Year Ending December 31, 2007

J Lihvarcik

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

		(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Line	Month	Gallons	Gallons	Gallons	Other	For Water	Unaccounted
No.		Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
1	Jan-07	0	3,227	2,451	270	506	
2	Feb-07	0	2,834	2,153	260	421	
3	Mar-07	0	3,108	2,361	215	532	
4	Apr-07	0	3,623	2,752	50	821	
5	May-07	0	1,839	865	475	499	
6	Jun-07	0	1,977	930	160	887	
7	Jul-07	0	6,464	3,041	60	3,363	
8	Aug-07	0	2,644	1,244	70	1,330	
9	Sep-07	0	3,220	1,752	60	1,408	
10	Oct-07	0	2,892	1,573	60	1,259	
11	Nov-07	0	2,997	1,631	60	1,306	
12	Dec-07	0	2,799	1,523	60	1,216	
13	TOTAL	0	37,624	22,276	1,800	13,549	36.0%

Gallons of Wastewater Treated & Unaccounted For In Thousands of Gallons

Florida Public Service Commission

Schedule:

F-2

Page:

1 of 1

Preparer:

J Lihvarcik

Village Water
Docket No. 080121-WS
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	1,113	0	0	0	1,113	0
2	Feb	1,033	0	0	0	1,033	0
3	Mar	1,014	0	0	0	1,014	0
4	Apr	1,086	0	0	0	1,086	0
5	May	1,114	0	0	0	1,114	0
6	Jun	1,026	0	0	0	1,026	0
7	Jul	890	0	0	0	890	0
8	Aug	1,040	0	0	0	1,040	0
9	Sep	1,043	0	0	0	1,043	0
10	Oct	1,192	0	0	0	1,192	0
11	Nov	973	0	0	0	973	0
12	Dec	876	0	0	0	876	0
13	Total	12,400	0	0	0	12,400	0

# 

#### **Water Treatment Plant Data**

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

#### Florida Public Service Commission

Schedule:

F-3

Page: Preparer: 1 of 1 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	Inter-Connected			
•	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.			0
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.			0
3	Five-Day Max Year:	Day		
	The five days with the highest pumpage rate from any one month in the test year.	1		0
	Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	2		0
	the hows on those days.	3 4		0
		5		0
			Average	0
4	Average Daily Flow			0
5	Required Fire Flow			60,000
	The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			

#### **Sewer Treatment Plant Data**

Florida Public Service Commission

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Schedule:

F-4

Page:

1 of 1

Preparer:

J Lihvarcik

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

Line			
No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		75,000
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 rainfall periods.	January	38,000

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Schedule:

F-5 1 of 1

Page: Preparer:

J Guastelia

Village Water Docket No. 080121-WS

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 treatment plant(s) for the historical test year and the projected test year (if applicable).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
V	VELLS, Interim	1			MD less	PH less								
				Excess	Excess	Excess	Interim							
			Peak Hour,	Unaccounted	Unaccounted		Margin		Maximum	Total Well		Wells Interim		
Line		Max Day	MD X 2	for Water	for Water	for Water	Reserve	Demand	Supply Well	Capacity	Well Capacity	U&U	Wells Interim	
No.	Storage	(GPM)	(GPM)	(GPM)	(GPM)	(GPM)	Ratio	(GPM)	(GPM)	(GPM)	(GPM)	Calculated	U&U Used	
1	no	-	-	18.62	-	(18.62)	1.04	(19.36)	-	-	•	n/a	100.00%	

#### WELLS, Permanent

							Peak Hour	Max Day			Firm Reliable	Firm Reliable		
					Excess		Demand for	Demand for			Capacity for	Capacity for	Wells	
				Margin	Unaccounted		Systems with	Systems with	Maximum	Total Well	Systems with	Systems with	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	-	1.04	18.62	41.67	23.05	-	-	-	_	-	0.00%	100.00%

<sup>5 \*</sup> This system does not have its own source of supply. Therefore, assets are considered 100% Used and Useful.

#### STORAGE

e -	20.710110			na	100.00%	_		1.04	26,811	60,000	33,189		na	100.00%	
	Demand	A5MDD X 2	Storage	Calculated	Used	Bottom Drain	(GPD)	Ratio	(GPD)	(GPD)	(GPD)	(Gal.)	Calculated	Used	
	Max Day	Peak Hour	Reliable	Storage U&U	Storage U&U		Max Day	Reserve	for Water	Fire Flow	Demand	Storage	•	Storage U&U	
	Average 5			Interim	Interim			Margin	Unaccounted		Peak Day	Usable	Permanent	Permanent	
									Excess						

Used and Useful Calculations Sewer Treatment Plant Florida Public Service Commission

Schedule:

F-6

Page:

1 of 1

Preparer:

J Guastella

Village Water
Docket No. 080121-WS
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 sewer treatment plant(s) for the historical test year and the projected test year (if applicable).

	(1)	(2)	(3)	(4)	(5)	(6) Adjusted	(7)	(8)	(9)	(10)	(11
	Average Daily	•				Average Daily	•	Treatment			
ine 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	33,973	53,825 N	/A	•	0.99	33,773	75,000	45.03%	45.03%		

Inflo	w and Infiltratio	n Calculations		_							
	8" Gravity Sewer Ft	8" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / In Mile	Annual Acceptable Inflitration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
3	17,445	139,560	-	•	139,560	26.43	13,216	4,823,807	1,269,620	6,093,427	12,696,200
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess	% of Excess I&I Calculated	% of Excess
4	0.00%	-	-	12,696,200	12,188,352	12,188,352	18,281,779	12,400,000	(5,881,779)	N/A	N/A

2

**Used and Useful Calculations** 

Fiorida Public Service Commission

Water Distribution and Sewer Collection Systems

Schedule: F-7

Village Water

Page: 1 of 1

Docket No. 080121-WS

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.

	(1)	(2)	(3)	(4)	(5)
Line	ERCs	Lots Fronting	U&U as	Interim	Permanent
No.	2012*	Mains	Calculated	U&U Used	U&U Used
Water					
1	203.1	292	69.57%	69.57%	100.00%

This system is fully developed as planned. Accordingly, all facilities and assets are considered 100% Used and Useful.

Sewer

2 37.0 73 50.68% 50.68% **50.68%** 

<sup>\* 2012</sup> Trended ERCs based on Consumption & Map Counts

# Margin Reserve Calculations - Water & Sewer

# Florida Public Service Commission

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

Schedule: Page: F-8 1 of 1

Preparer:

J Guastella

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

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

Line	(1)	(2) Average	(3) Average	(4)	(5)	
No.	Year	Meters	ERCs	Trend	Increase	
WATER						
1	2003	184.0	323.0	322.2		
2	2004	185.8	324.8	324.9		
3	2005	187.0	326.0	327.7		
4	2006	185.8	331.2	330.4		
5	2007	187.3	333.3	333.1		
6	2008			335.8	0.81%	
7	2009			338.5	0.81%	
8	2010			341.2	0.80%	
9	2011			343.9	0.79%	
10	2012			346.6	0.79%	5 yrs beyond 2007
			X Coefficient(s)	2.708		
SEWER						
11	2003	36.0	175.0	174.6		
12	2004	35.3	174.3	174.5		
13	2005	35.0	174.0	174.4		
14	2006	35.0	174.0	174.2		
15	2007	35.5	174.5	174.1		
16	2008			174.0	-0.07%	
17	2009			173.8	-0.07%	
18	2010			173.7	-0.07%	
19	2011			173.6	-0.07%	
20	2012			173.5	-0.07%	5 yrs beyond 2005

X Coefficient(s) (0.125)

# **Equivalent Residential Connections - Water**

## Florida Public Service Commission

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

Schedule: F-9
Page: 1 of 1
Preparer: J Guastella

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

	(1)	(2) SF	(3) R Custom	(4) ers	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Sold	SFR (5)/(4)	Gallons Sold	ERCs (7)/(6)	% Incr. in ERCs
1	2003	137	138	137.5	9,121	66.335	24,151	364.1	
2	2004	138	136	137.0	10,018	73.124	25,495	348.7	-4.24%
3	2005	136	137	136.5	9,313	68.227	25,563	374.7	7.46%
4	2006	137	129	133.0	11,188	84.120	33,713	400.8	6.97%
5	2007	129	122	125.5	14,568	116.078	27,476	236.7	-40.94%
				Average G	rough Throu	igh 5-Year Pe	oriod (Col. 8)		-10 21%

# **Equivalent Residential Connections - Sewer**

#### Florida Public Service Commission

Village Water
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) SF	(3) R Custome	(4) ers	(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. in ERCs
1	2003	33	33	33.0	12,563	380.697	12,563	33.0	
2	2004	33	33	33.0	12,289	372.394	12,289	33.0	0.00%
3	2005	33	32	32.5	15,223	468.400	15,223	32.5	-1.52%
4	2006	32	32	32.0	22,567	705.219	22,567	32.0	-1.54%
5	2007	32	33	32.5	28,872	888.369	28,872	32.5	1.56%
				Average G	Frowth Throu	ıgh 5-Year Pe	eriod (Col. 8)	)	-0.38%

# Village Water 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

1 of 1

T Rendell

Schedule:

Preparer:

Page:

Village Water

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Water [X] Sewer [X]

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line		Present	Unlimited	Limited		Present	Unlimited	Limited
No.	Class/Meter Size	Rates	Interim Rates	Interim Rates	Class/Meter Size	Rates	Interim Rates	Interim Rates
	WATER		98.2%	60.3%	SEWER		171.3%	57.1%
1	Residential				Residential			
2	5/8" X 3/4"	12.98	25.72	20.80	All Meter Sizes	-	-	-
3	3/4"	12.98	25.72	20.80	3/4"	-	-	-
4	1"	32.44	64.29	52.00	1"	•	•	-
5	1-1/2"	64.87	128.56	103.97	1-1/2"	-	-	-
6	2"	103.80	205.71	166.37	2"	-	-	-
7	3"	207.61	411.43	332.76	3"	-	-	-
8	4"	324.41	642.90	519.97	4"	-	-	-
9	6"	1,038.02	2,057.11	1,663.76	6"	•	-	•
10	8"	-	•	-	8"	-	-	-
11	10"	-	-	-	10"	•	•	-
12	Gallonage, Block 1	2.51	4.97	4.02	Gallonage cap (gallons)	0	0	0
13	Block 2	2.51	4.97	4.02	Gallonage charge	-	· <u> </u>	<u>-</u>
14	Block 3	2.51	4.97	4.02				
15	General Service				General Service			
16	5/8" X 3/4"	12.98	25.72	20.80	5/8" X 3/4"	42.73	115.93	67.11
17	3/4"	12.98	25.72	20.80	3/4"	42.73	115.93	67.11
18	1"	32.44	64.29	52.00	1"	106.81	289.78	167.76
19	1-1/2"	64.87	128.56	103.97	1-1/2"	213.61	579.53	335.50
20	2"	103.80	205.71	166,37	2"	341.77	927.23	536.78
21	3*	207.61	411.43	332.76	3"	683.53	1,854.43	1,073.55
22	4"	324.41	642.90	519.97	4"	1,068.03	2,897.58	1,677.45
23	6"		-	-	6*	3,417.63	9,272.09	5,367.73
24	8"	1,038.02	2,057.11	1,663.76	8"	-	0,2,2,00	-
25	10"	1,000.02	2,001.11	-,0000	10"			-
26	Gallonage charge	2.51	4.97	4.02	Gallonage charge	3.89	10.55	6.11
27	Fire Protection				Flat Rate			
28	2"	_	-	-	Res. Wastewater Only	_	_	_
29	3"	-	_	_	Cmrl. Wastewater Only	_	<u>-</u>	-
30	4"	_	-	_	Sprinkier Heads	_	-	-
31	6"	-	_	-	Reuse	_	-	•
32	8"	<u>-</u>	_	_	1,0000	-	-	-
		-	_	-				
33	10"	-	•	•	t			

Supporting Schedules: G-4

#### Schedule of Rate Base - Interim Rates

#### Florida Public Service Commission

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected []

Schedule: G-2 Page: 1 of 1

Preparer: R Griffin/J Guastella

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

Line	(1)	(2) Adjusted Average	(3) Adjustments for	(4) Adjustments Last	(5) Interim Rate	(6) Supporting
No.	Description	Balance	Non-U&U	Rate Case	Base	Schedule(s)
WAT	ER	····		<del></del>		
1	Utility Plant in Service	288,579	(53,679)	0	234,900	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	(86,436)	7,443	0	(78,993)	A-9
5	Less: CIAC	(3,321)	0	0	(3,321)	A-12
6	Accumulated Amortization of CIAC	854	0	0	854	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	11,255		0	11,255	A-1
11	Total Rate Base	210,931	(46,236)	0	164,694	
SEW	/ER					
12	Utility Plant in Service	860,940	(25,975)	0	834,965	A-6
13	Utility Land & Land Rights	19,000	• • •	0	19,000	A-6
14	Construction Work in Progress	0		0	0	A-2
15	Less: Accumulated Depreciation	(118,559)	9,760	0	(108,799)	A-10
16	Less: CIAC	(1,193)	0	0	(1,193)	A-12
17	Accumulated Amortization of CIAC	13	0	0	` 13 <sup>′</sup>	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	25,701		0	25,701	A-2
21	Total Rate Base	785,901	(16,215)	0	769,686	

#### Schedule of Adjustments to Rate Base - Interim

# Florida Public Service Commission

Village Water

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [ ] Water [X] Sewer [X]

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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	FOR INTERIM RATE PU	RPOSES
2			
3	Utility Plant in Service	(53,679)	(25,975)
4	For Water details see schedules A-5, F-5, and F-7	<del></del>	
5	For Sewer details see schedules A-6, F-6, and F-7		
6			
7	Accumulated Depreciation	7,443	9,760
8	For Water details see schedules A-9, F-5, and F-7		
9	For Sewer details see schedules A-10, F-6, and F-7		
10	• •		
11			
12	Total Rate Base	(46,236)	(16,215)

#### Schedule of Net Operating Income - Interim

Florida Public Service Commission

Village Water Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [ ]
Water [X] Sewer [X]

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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
No.	Description	Test Year	Non-U&U	Adjustments	Test Year	Increase	Revenues	% Increase	% Increase	Schedules
Wate	er									
1	Water Sales Revenues	98,271		0	<b>98,27</b> 1	98,253	196,524	99.98%	98.2%	E-2w
2	Other Revenues	1,812		0	1,812	0	1,812	_		E-2w
3	OPERATING REVENUES	100,083	0	0	100,083	98,253	198,336			
4	Operation & Maintenance	137,574		0	137,574	1,451	139,025			B-5
5	Depreciation, net of CIAC Amort.	18,163	0	0	18,163		18,163			B-13
6	Amortization	0		0	0		Q			
7	Taxes Other Than Income	18,343	(4,915)	0	13,428	4,418	17,847			B-15
8	Provision for Income Taxes	(28,207)		0	(28,207)	35,637	7,430	_		C-1
9	OPERATING EXPENSES	145,874	(4,915)	0	140,959	41,506	182,465	_		
10	NET OPERATING INCOME	(45,791)	4,915	0	(40,876)	56,747	15,870	_		
11	RATE BASE	210,931	<u> </u>		210,931		210,931	•		A-1
12	RATE OF RETURN	-21.71%			-19.38%	:	7.52%			
Sew	er									
13	Sewer Sales Revenues	93,479		0	93,479	160,001	253,480	171.16%	171.3%	E-2s
14	Other Revenues	0		0	0	0	9			E-2s
15	OPERATING REVENUES	93,479	0	0	93,479	160,001	253,480	-		
16	Operation & Maintenance	112,024		0	112,024	2,363	114,387			<b>B-</b> 6
17	Depreciation, net of CIAC Amort.	33,689	(735)	0	32,954		32,954			B-14
18	Amortization	0		0	0		0			
19	Taxes Other Than Income	6,951	5,215	0	12,166	7,195	19,361			B-15
20	Provision for Income Taxes	(30,261)		0	(30,261)	58,033	27,773	_		C-1
21	OPERATING EXPENSES	122,404	4,480	0	126,884	67,592	194,475	_		
22	NET OPERATING INCOME	(28,925)	(4,480)	0	(33,405)	92,409	59,005	_		
23	RATE BASE	769,686			769,686		769,686	_		A-2
24	RATE OF RETURN	-3.76%			-4.34%		7.67%	=  -		

# Schedule of Adjustments to Operating Income - Interim

# Florida Public Service Commission

Village Water

Docket No. 080121-WS

Historical Test Year Ending December 31, 2007

Historical [X] Projected [ ] Water [X] Sewer [X]

Schedule:

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Preparer: S Szczygiel

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

Line	(1)	(2) Interim	(3)						
No.		Water	Interim Sewer						
	USED & USEFUL ADJUSTMENT TO 2005 TEST YEAR								
1	Depreciation Expense for Interim Rate purposes	0	(725)						
2	For Water details see schedules B-13, F-5, a		(735)						
3	For Sewer details see schedules B-14, F-6,	and F-7							
4	14,10,0	ung ( -)							
5	Property Taxes for Interim Rate purposes	(4,915)	5,215						
6	For details see schedule B-15		<u> </u>						
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS								
7	NET OPERATING REVENUE								
8	Required Revenue Adjustment	98,253	160,001						
9			·						
10	OPERATIONS & MAINTENANCE								
11	Impact of Revenue Increase on Bad Debt Expense	1,451	2,363						
12			- <del></del>						
13	TAXES OTHER THAN INCOME TAX								
14	RAF on Revenue Adjustment @ 4.50%	4,421	7,200						
15		·							
16	INCOME TAX ADJUSTMENT								
17	Rate Year Revenue at Present Rates	100,083	93,479						
18	Plus Required Revenue Adjustment	98,253	160,001						
19 20	Rate Year Revenue at Proposed Rates	198,336	253,480						
21	Less Operating Expenses Before Income Taxes	(475.025)	(400 700)						
22	Less Interest Expense	(175,035) (4,039)	(166,703)						
23	Taxable Income	19,261	(14,781) 71,997						
24	Income Tax at Composite Rate of 38.58%	7,430	27,773						
25	Less Income Tax at Present Rates	28,207	30,261						
26									
27	Income Tax Adjustment	35,637	58,033						

## Schedule of Requested Cost of Capital

#### Florida Public Service Commission

Village Water

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

Historical [ ] Projected [ ] Water [X] Sewer [X]

Schedule:

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	(1)	(2) Reconciled	(3)	(4)	(5) Weighted	(6)	(7)
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT							
1	Long-Term Debt	77,400	36.69%	5.10%	1.87%	3,950	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	127,939	60.65%	9.25%	5.61%	11,831	D-2
5	Customer Deposits	1,494	0.71%	6.00%	0.04%	90	D-2
6	Accumulated Deferred Income Taxes	4,098	1.94%	0.00%	0.00%	0	D-2
7	Total	210,931	100.00%		7.52%	15,870	
SEW	/ER						
8	Long-Term Debt	289,319	37.59%	5.10%	1.92%	14,764	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	478,233	62.13%	9.25%	5.75%	44,224	D-2
12	Customer Deposits	284	0.04%	6.00%	0.00%	17	D-2
13	Accumulated Deferred Income Taxes	1,850	0.24%	0.00%	0.00%	0	D-2
14	Total	769,686	100.00%	-	7.67%	59,005	•

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