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(LICENSED IN NEW YORK ONLY)

May 20, 2009  
**VIA HAND DELIVERY**

Ann Cole, Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

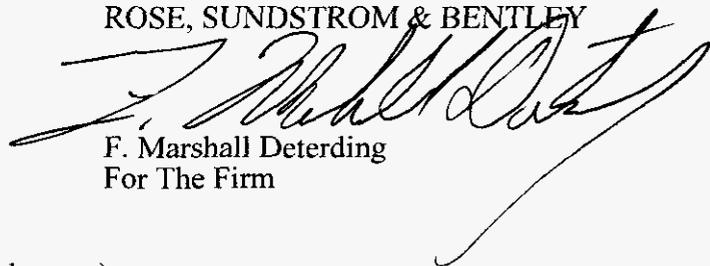
Re: Peoples Water Service Company of Florida, Inc.; 2008 General Rate Increase Application  
PSC Docket No. 080695-WU  
Our File No. 31007.06

Dear Ms. Cole:

Attached in accordance with the requirements of Section 367.081, F.S. and Rule 25-30.433 through 442, F.A.C., is the Application for Increase in Water Rates proposed by Peoples Water Service Company of Florida, Inc. to its water customers in Escambia County, Florida. The original and 15 copies of all accounting, and rate information as required by the rule and two copies of various other exhibits as required, and one copy of system maps as required are also attached hereto, along with the filing fee of \$4,500. To the extent you or any members of the Commission staff have any questions in this regard, please let me know.

Sincerely,

ROSE, SUNDSTROM & BENTLEY



F. Marshall Deterding  
For The Firm

Dist only on DN.  
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DOCUMENT NUMBER-DATE

05018 MAY 20 09

FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of PEOPLES )  
WATER SERVICE COMPANY )  
OF FLORIDA, INC. for a Rate )  
Increase in Escambia County, ) DOCKET NO. 080695-WU  
Florida. )  
\_\_\_\_\_ )

APPLICATION FOR INCREASE IN RATES

Applicant, PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC. (hereinafter "PWS", "Peoples," the "Utility", or the "Applicant"), by and through its undersigned attorneys and pursuant to Section 367.081 and 367.082, Florida Statutes, and Chapter 25-30, Florida Administrative Code, files this Application for a water rate increase in Escambia County, Florida.

I. Preliminary Matters

The following information is provided pursuant to Rule 25-30.436, Florida Administrative Code:

1. The address of the Florida office is:

Peoples Water Service Company of Florida, Inc.  
905 Lownde Avenue  
Pensacola, FL 32507-0815

The name and address of the person authorized to receive notices and communications in respect to this application is:

F. Marshall Deterding, Esquire  
Rose, Sundstrom & Bentley, LLP  
2548 Blairstone Pines Drive  
Tallahassee, Florida 32301  
Phone: (850) 877-6555 Fax: (850) 656-4029  
[martyd@rsbattorneys.com](mailto:martyd@rsbattorneys.com)

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

(b) Peoples Water Service Company of Florida, Inc. is a Florida corporation incorporated in Florida on May 1, 1995. The names and addresses of the persons owning more than 5% of the Utility's stock are:

The Peoples Water Service Company	100%
409 Washington Avenue, Suite 310	
Towson, MD 21204-4971	

(c) The Utility has never filed for general rate relief since coming under the jurisdiction of the Florida Public Service Commission in December of 1991. The last general rate increase request for Peoples was approved by the Escambia County Board of County Commissioners in June of 1991.

(d) The address within the service area where the application is available for customer inspection during the time the rate application is pending is:

Peoples Water Service Company of Florida, Inc.  
905 Lowndes Avenue  
Pensacola, FL 32507-0815

(e) The Utility is requesting rates which would allow it to recover all expenses that the Utility will incur on a going-forward basis, and generate a fair rate of return on its investment. The Utility is seeking rate relief in order to allow it to recover its expenses and earn a fair rate of return on its investment in all property considered 100% used and useful in the public service.

In an attempt to simplify this case as much as possible and to keep costs to a minimum, the Utility is seeking both interim and final rate relief based upon a historic test year ended December 31, 2008 with the addition of only one set of proforma adjustments related to the

Utility's completion of the 2009 portion of the program to convert its metering system from standard manual read meters to the radio read metering system, which portion will be completed by December of 2009.

(f) The Utility is seeking interim rates based upon the historic test year ended December 31, 2008. The Utility has demonstrated through the supporting schedules within the attached **Composite Exhibit "A"** that it is earning outside its range of reasonable returns, calculated in accordance with Section 367.082(5), Florida Statutes. Submitted as part of **Composite Exhibit "A"** are schedules of rate base (Schedules A-1 and A-2), cost of capital (Schedule D-1) and net operating income (Schedule B-1 and Schedule B-2), as applicable, pursuant to Commission Rule 25-30.437(5), F.A.C.

(g) An Affidavit signed by the Vice President of the Utility that the Utility will comply with Rule 25-22.0407, F.A.C., is provided herewith as **Exhibit "F"**.

(h) The Utility requests that this case be processed using Proposed Agency Action as outlined in Section 367.081(8), F.S. The Applicant has chosen the Proposed Agency Action process rather than proceeding directly to hearing in hopes that because of the minor amount and simplistic nature of this rate increase that it may be approved without protest at minimal cost (total is approximately 11.6% for interim and 13.75% increase for final rates). The Utility has utilized its in-house staff to prepare substantial portions of the MFRs in an attempt to realize cost savings in rate case expense to the benefit of its customers.

2. The appropriate filing fee in accordance with Rule 25-30.020(2) is \$4,500 based upon the Utility having the existing capacity to serve more than 4,000 ERCs during the test year.

## II. Additional Information

Sixteen copies of the Utility's Financial (Volume I) and two copies of the Rate and Engineering Minimum Filing Requirements (Volume II and Volume IIIA, IIIB, and IIIC) (Form PSC/WAW 20). All of these documents together are provided herewith as **Exhibit "A"** consisting of five volumes.

### III.

The Utility is not aware of any deviations from policies, procedures, and guidelines prescribed by the Commission in the relevant rules or in the Utility's last rate case.

### IV.

In addition to the information provided in Schedule B-12, the Utility has provided sixteen copies of the additional schedules required by Rule 25-30.436(h) for systems with costs allocated or charged to it from a parent affiliate or a related party. These schedules are attached as **Appendix B to Volume I of Composite Exhibit "A."**

### V.

There has been one parcel of new land recorded on the Utility's books since the Utility's last rate proceeding. This property was acquired in 2003 and is now the site of a ground stage tank utilized in providing service to customers of the Applicant. Copies of documents which show that the Utility owns this land are attached hereto as **Exhibit "E."**

### VI.

Two copies of the Billing Analysis Schedules as required by Rule 25-30.437(4) are provided herewith as **Volume II of Exhibit "A."**

VII.

Two copies of the Additional Engineering Information required by Rule 25-30.440(2)-(10), F.A.C. are provided herewith as **Volume IIIA, IIIB, and IIIC** of **Exhibit "A."**

VIII.

One copy of a detailed system map as required by Section 25-30.440(1)(a) and (b) is included in **Exhibit "D"**.

IX.

The original and two copies of the Revised Tariff Sheets reflecting the proposed interim rates are attached hereto as **Exhibit "B"**.

X.

The original and two copies of the Revised Tariff Sheets reflecting the proposed final rates are attached hereto as **Exhibit "C"**.

XI.

A reconciliation of the annual report to the trial balance and MFRs is included in Schedule A-19 of **Volume I** of **Exhibit "A."**

XII.

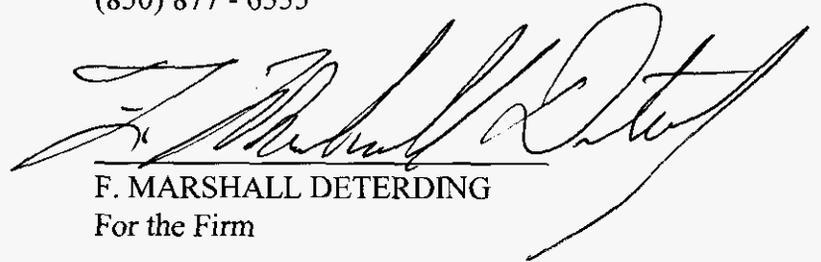
The Utility requests that the Commission not withhold consent to the effectiveness of the proposed final water rate increase as requested in this Application, or in the alternative, that the Commission grant interim water rates pursuant to Section 367.082, F.S. in accordance with the schedules contained in **Volume I** of **Exhibit "A"** and the tariffs contained in **Exhibits "B"** and **"C"**.

WHEREFORE, the Utility requests that the Florida Public Service Commission do the following:

1. Accept jurisdiction of this Application to grant an increase in water rates utilizing the Proposed Agency Action (PAA) procedure outlined in Section 367.081(8), F.S.
2. Not withhold consent to the effectiveness of the rates requested as final, or in the alternative, to grant the interim water rates as requested herein and contained in the tariffs included as **Exhibit "B"**.
3. Grant final rates as requested herein and contained in the tariffs included in **Exhibit "C"**.
4. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 20<sup>th</sup> day of  
May, 2009, by:

ROSE, SUNDSTROM & BENTLEY, LLP  
2548 Blairstone Pines Drive  
Tallahassee, Florida 32301  
(850) 877 - 6555



F. MARSHALL DETERDING  
For the Firm

NOTE:

IN ACCORDANCE WITH PUBLIC SERVICE COMMISSION  
RULE 25-22.0407(2), THE MFRs, WHEN ACCEPTED BY THE  
COMMISSION, CAN BE OBTAINED FROM THE UTILITY  
UPON REQUEST.

**VOLUMES I, II, IIIA, IIIB, IIIC**

**Financial, Rate and Engineering Minimum Filing Requirements**

**COMPOSITE EXHIBIT "A"**

**CLASS A  
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

**OF**

**Peoples Water Service Company of Florida, Inc.**

Exact Legal Name of Utility

**VOLUME I**



**FOR THE**

**TEST YEAR ENDED December 31, 2008**

DOCUMENT NUMBER-DATE

05018 MAY 2008

FPSC-COMMISSION CLERK

CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS

INDEX

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A-1(a)	2	Water Rate Base - Interim
A-3	3	Adjustments to Rate Base - Final
A-3(a)	4	Adjustments to Rate Base - Interim
A-4	5 - 7	Annual Plant Additions and Balances
A-5	8 - 9	Water Plant in Service by Primary Account
A-7	10-11	Summary of Non-Used & Useful Plant
A-8	12-14	Annual Accumulated Depreciation Additions and Balances
A-9	15-16	Water Accumulated Depreciation by Primary Account
A-11	17-19	Annual Additions and Balances to CIAC
A-12	20-21	CIAC by Type and Classification
A-13	22-24	Annual Additions and Balances of Amortization of CIAC
A-14	25-26	Accumulated Amortization of CIAC by Type and Classification
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A-16	28	Annual Additions and Balances of Advances for Construction
A-17	29	Working Capital Allowance Calculation
A-18	30	Balance Sheet - Assets
A-19	31	Balance Sheet - Liabilities & Owners' Equity
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B-1	32	Net Operating Income Statement - Water - Final
B-1(a)	33	Net Operating Income Statement -Water - Interim
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CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS

INDEX

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CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS

INDEX

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
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F-8	103	Margin Reserve Calculations - Water
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Appendix

A	Calculation of Test Year Adjustments to Accumulated Depreciation, Depreciation Expense, Accumulated Amortization of CIAC and Amortization of CIAC to Adopt PSC Guideline Rates
B	Detail of Related Party Contractual Services per Rule 25-30.436(h)
C	Detail of Compound Meter High Flow Consumption included in No Charge Rate Code

Company: Peoples Water Service Company of Florida, Inc.

Schedule: A-1

Docket No.: 080695-WU

Page 1 of 1

Schedule Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

Interim [ ] Final [X]

Historic [X] Projected [ ]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 12,402,911	\$ 213,444 (A)	\$ 12,616,355	A-5
2	Utility Land & Land Rights	104,055		104,055	A-5
3	Less: Non-Used & Useful Plant				A-7
4	Construction Work in Progress				A-18
5	Less: Accumulated Depreciation	(6,468,529)	39,507 (B)	(6,429,022)	A-9
6	Less: CIAC	(4,019,958)		(4,019,958)	A-12
7	Accumulated Amortization of CIAC	1,511,332	20,635 (C)	1,531,967	A-14
8	Advances for Construction	-		-	A-19
9	Acquisition Adjustments				-
10	Accum. Amort. of Acq. Adjustments				-
11	Working Capital Allowance	-	101,023 (D)	101,023	A-17, A-3
12	Total Rate Base	\$ 3,529,811	\$ 374,609	\$ 3,904,420	

DOCUMENT NUMBER-DATE  
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Company: Peoples Water Service Company of Florida, Inc.

Schedule: A-1(a)

Docket No.: 080695-WU

Page 1 of 1

Schedule Year Ended: December 31, 2008

Preparer: CJN&amp;W &amp; PWSC

Interim  Final Historic  Projected 

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3(a) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 12,402,911		\$ 12,402,911	A-5
2	Utility Land & Land Rights	104,055		104,055	A-5
3	Less: Non-Used & Useful Plant			-	A-7
4	Construction Work in Progress			-	A-18
5	Less: Accumulated Depreciation	(6,468,529)		(6,468,529)	A-9
6	Less: CIAC	(4,019,958)		(4,019,958)	A-12
7	Accumulated Amortization of CIAC	1,511,332		1,511,332	A-14
8	Advances for Construction	-		-	A-19
9	Acquisition Adjustments			-	-
10	Accum. Amort. of Acq. Adjustments			-	-
11	Working Capital Allowance	-	\$ 26,273 (A)	26,273	A-17
12	Total Rate Base	\$ 3,529,811	\$ 26,273	\$ 3,556,084	

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-3  
 Page 1 of 1  
 Preparer: CJN&W & PWSC

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

Line No.	Description	Water	Wastewater
1	<u>(A) Utility Plant in Service</u>		
2	Cost of radio read meters - upgrade & conversion program	\$ 38,541	
3	Cost of meter radio transmitters - upgrade & conversion program	174,903	
4	Total proforma additions to utility plant	<u>\$ 213,444</u>	
5	<u>(B) Accumulated Depreciation of Utility Plant in Service</u>		
6	Accumulated depreciation on new radio read meters - 5% depreciation rate	\$ (1,927)	
7	Accumulated depreciation on new radio transmitters - 10% depreciation rate	(17,490)	
8		<u>(19,417)</u>	
9	Adjust 2008 accumulated depreciation for switch to PSC guideline rates	58,924	
10	Total adjustments	<u>\$ 39,507</u>	
11	<u>(C) Accumulated Amortization of CIAC</u>		
12	Adjust 2008 CIAC amortization for switch to PSC guideline rates	<u>\$ 20,635</u>	
13	<u>(D) Working Capital</u>		
14	Final rates working capital allowance (Schedule A-17)	\$ 26,273	
15	Add: Simple average rate case expense per B-10	74,750	
16	Total working capital allowance	<u>\$ 101,023</u>	

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008  
 Interim  Final   
 Historic  Projected

Schedule: A-3(a)  
 Page 1 of 1  
 Preparer: CJN&W & PWSC

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

Line No.	Description	Water	Wastewater
1	<u>(A) Working Capital</u>		
2	Interim working capital allowance (Schedule A-17)	\$ 26,273	

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

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008

Schedule: A-4  
Page 1 of 3  
Preparer: CJN&W & PWSC

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/1994 Balance per FL PSC Audit	\$ 7,630,479	N/A
2	1995 Additions	316,452	
3	1995 Retirements	47,011	
4	1995 Adjustments	-	
5	12/31/1995 Balance	7,899,920	
6	1996 Additions	716,382	
7	1996 Retirements	108,626	
8	1996 Adjustments	-	
9	12/31/1996 Balance	8,507,676	
10	1997 Additions	436,974	
11	1997 Retirements	108,385	
12	1997 Adjustments	-	
13	12/31/1997 Balance	8,836,265	
14	1998 Additions	298,068	
15	1998 Retirements	169,761	
16	1998 Adjustments	-	
17	12/31/1998 Balance	8,964,572	
18	1999 Additions	269,381	
19	1999 Retirements	89,948	
20	1999 Adjustments	-	
21	12/31/1999 Balance	9,144,005	
22	2000 Additions	412,420	
23	2000 Retirements	161,794	
24	2000 Adjustments	-	
25	12/31/2000 Balance	9,394,631	

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

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

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008

Schedule: A-4  
Page 2 of 3  
Preparer: CJN&W & PWSC

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/2000 Balance	\$ 9,394,631	N/A
2	2001 Additions	130,356	
3	2001 Retirements	26,742	
4	2001 Adjustments	-	
5	12/31/2001 Balance	9,498,245	
6	2002 Additions	305,038	
7	2002 Retirements	91,149	
8	2002 Adjustments	-	
9	12/31/2002 Balance	9,712,134	
10	2003 Additions	265,554	
11	2003 Retirements	31,313	
12	2003 Adjustments	-	
13	12/31/2003 Balance	9,946,375	
14	2004 Additions	739,593	
15	2004 Retirements	71,370	
16	2004 Adjustments	-	
17	12/31/2004 Balance	10,614,598	
18	2005 Additions	713,818	
19	2005 Retirements	110,250	
20	2005 Adjustments	-	
21	12/31/2005 Balance	11,218,166	
22	2006 Additions	788,252	
23	2006 Retirements	120,260	
24	2006 Adjustments	-	
25	12/31/2006 Balance	11,886,158	

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

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

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008

Schedule: A-4  
Page 3 of 3  
Preparer: CJN&W & PWSC

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/2006 Balance	\$ 11,886,158	N/A
2	2007 Additions	491,625	
3	2007 Retirements	93,686	
4	2007 Adjustments	-	
5	12/31/2007 Balance	12,284,097	
6	2008 Additions	822,269	
7	2008 Retirements	333,358	
8	2008 Adjustments	-	
9	12/31/2008 Balance	\$ 12,773,008	

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

Schedule of Water Plant In Service By Primary Account-Final Rates  
Thirteen Month Average

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080605-WU  
Schedule Year Ended: December 31, 2008  
Interim  Final   
Historic  Projected

Schedule: A-5  
Page 1 of 2  
Preparer: CJN&W & PWSC  
Recap Schedules: A-1, A-4

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. If a projected year is employed, provide a breakdown for the base year and intermediate year also. Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(2) December 12/31/2007	(3) January 1/31/2008	(4) February 2/28/2008	(5) March 3/31/2008	(6) April 4/30/2008	(7) May 5/31/2008	(8) June 6/30/2008	(9) July 7/31/2008	(10) August 8/31/2008	(11) September 9/30/2008	(12) October 10/31/2008	(13) November 11/30/2008	(14) December 12/31/2008	(14) 13 month Average	(15) Test Year Adjustments	(16) Test Year Total	(17) Non-Used & Useful %	(18) Non-Used & Amount
1	INTANGIBLE PLANT																		
2	301.1 Organization																		
3	302.1 Franchises																		
4	339.1 Other Plant & Misc. Equipment	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678		\$ 678		
5	SOURCE OF SUPPLY AND PUMPING PLANT																		
6	303.2 Land & Land Rights	23,445	23,445	23,445	23,445	23,445	23,445	23,445	23,445	23,445	23,445	23,445	23,445	23,445	23,445		23,445		23,445
7	304.2 Structures & Improvements	4,398	4,527	4,527	4,527	4,527	4,527	4,527	4,527	4,527	4,527	4,527	4,527	4,527	4,517		4,517		4,517
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
10	307.2 Wells & Springs	538,863	538,863	538,863	538,863	538,863	538,863	538,863	538,863	538,863	538,863	538,863	538,863	538,863	538,863		538,863		538,863
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
14	311.2 Pumping Equipment	728,253	728,251	728,281	731,528	737,339	737,339	737,339	737,339	739,078	743,586	830,991	838,630	844,278	758,171		758,171		758,171
15	339.2 Other Plant & Misc. Equipment																		
16	WATER TREATMENT PLANT																		
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
18	304.3 Structures & Improvements	30,352	30,352	33,459	33,459	33,459	33,459	33,459	33,459	33,459	33,459	42,343	43,940	43,940	35,277		35,277		35,277
19	320.3 Water Treatment Equipment	678,514	678,514	678,514	678,514	678,514	678,514	678,514	678,514	678,514	678,514	678,514	678,514	678,514	678,514		678,514		678,514
20	339.3 Other Plant & Misc. Equipment																		
21	TRANSMISSION & DISTRIBUTION PLANT																		
22	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
23	304.4 Structures & Improvements	165,029	165,029	165,029	165,029	165,029	165,029	165,029	165,029	165,029	165,029	165,029	165,029	165,029	165,029		165,029		165,029
24	330.4 Distr. Reservoirs & Standpipes	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402		1,199,402		1,199,402
25	333.4 Transm. & Distribution Mains	3,929,098	3,929,098	3,937,142	3,937,142	3,934,852	4,001,898	4,001,898	4,068,618	4,100,428	4,156,613	4,156,613	4,154,412	4,174,622	4,037,094		4,037,094		4,037,094
26	334.4 Services	1,848,814	1,848,825	1,851,475	1,851,475	1,851,475	1,875,582	1,875,582	1,905,228	1,908,989	1,942,306	1,944,289	1,944,289	1,945,841	1,891,892		1,891,892		1,891,892
27	334.4 Meters & Meter Installations	1,440,418	1,489,500	1,488,898	1,488,898	1,511,101	1,508,973	1,542,100	1,542,130	1,562,945	1,569,365	1,578,125	1,614,314	1,526,866	213,444		1,740,110		1,740,110
28	338.4 Hydrants	665,545	665,545	665,545	665,545	666,532	677,112	677,112	685,712	685,712	717,212	717,212	717,212	717,212	687,939		687,939		687,939
29	339.6 Backflow Prevention Devices	88,824	88,824	88,824	88,824	88,824	88,824	88,824	88,824	88,824	88,824	88,824	88,824	88,824	88,824		88,824		88,824
30	GENERAL PLANT																		
31	303.5 Land & Land Rights	80,610	80,610	80,610	80,610	80,610	80,610	80,610	80,610	80,610	80,610	80,610	80,610	80,610	80,610		80,610		80,610
32	304.5 Structures & Improvements	206,006	200,006	200,006	200,006	200,006	208,656	208,656	208,656	208,656	208,656	208,656	208,656	208,656	206,329		206,329		206,329
33	340.5 Office Furniture & Equipment	110,807	117,744	117,744	117,744	117,744	112,815	112,815	112,068	112,068	112,068	114,045	114,045	111,374	114,083		114,083		114,083
34	341.5 Transportation Equipment	276,006	276,006	276,006	276,006	276,006	276,006	276,006	276,006	276,006	271,209	271,209	271,209	271,209	274,530		274,530		274,530
35	342.5 Stores Equipment	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798		2,798		2,798
36	343.5 Tools, Shop & Garage Equipment	12,757	12,757	12,757	12,757	12,757	12,757	12,757	12,757	10,886	9,918	10,940	10,940	10,940	11,757		11,757		11,757
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
38	345.5 Power Operated Equipment	220,565	220,565	220,565	220,565	220,565	220,565	220,565	220,565	199,885	199,885	206,786	206,786	206,786	213,113		213,113		213,113
39	346.5 Communication Equipment	43,007	43,007	43,007	43,007	43,007	43,007	43,007	43,007	39,907	39,907	39,907	39,907	39,907	40,777		40,777		40,777
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
42	TOTAL	\$ 12,284,087	\$ 12,322,066	\$ 12,335,556	\$ 12,340,808	\$ 12,389,858	\$ 12,490,809	\$ 12,524,080	\$ 12,613,794	\$ 12,460,025	\$ 12,598,976	\$ 12,736,669	\$ 12,720,834	\$ 12,773,008	\$ 12,508,866	\$ 213,444	\$ 12,720,410		\$ -

Schedule of Water Plant in Service By Primary Account - Interim Rates  
Thirteen Month Average

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Schedule Year Ended: December 31, 2008  
Interim  Final   
Historic  Projected

Schedule: A-5  
Page 2 of 2  
Preparer: CJN&W & PWSC  
Recap Schedules: A-1, A-4

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. If a projected year is employed, provide a breakdown for the base year and intermediate year also. Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(2) December 12/31/2007	(3) January 1/31/2008	(4) February 2/28/2008	(5) March 3/31/2008	(6) April 4/30/2008	(7) May 5/31/2008	(8) June 6/30/2008	(9) July 7/31/2008	(10) August 8/31/2008	(11) September 9/30/2008	(12) October 10/31/2008	(13) November 11/30/2008	(14) December 12/31/2008	(14) 13 month Average	(15) Test Year Adjustments	(16) Test Year Total	(17) Non-Used & Useful %	(18) Non-Used & Amount
1	INTANGIBLE PLANT																		
2	301.1 Organization																		
3	302.1 Franchises																		
4	339.1 Other Plant & Misc. Equipment	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678		\$ 678		
5	SOURCE OF SUPPLY AND PUMPING PLANT																		
6	303.2 Land & Land Rights	23,445	23,445	23,445	23,445	23,445	23,445	23,445	23,445	23,445	23,445	23,445	23,445	23,445	23,445		23,445		
7	304.2 Structures & Improvements	4,398	4,527	4,527	4,527	4,527	4,527	4,527	4,527	4,527	4,527	4,527	4,527	4,527	4,517		4,517		
8	305.2 Collect. & Impound. Reservoirs																		
9	306.2 Lake, River & Other Intakes																		
10	307.2 Wells & Springs	538,863	538,863	538,863	538,863	538,863	538,863	538,863	538,863	538,863	538,863	538,863	538,863	538,863	538,863		538,863		
11	308.2 Infiltration Galleries & Tunnels																		
12	309.2 Supply Mains																		
13	310.2 Power Generation Equipment																		
14	311.2 Pumping Equipment	728,253	728,261	728,261	731,528	737,339	737,339	737,339	737,339	738,078	743,586	830,981	838,630	844,276	756,171		756,171		
15	339.2 Other Plant & Misc. Equipment																		
16	WATER TREATMENT PLANT																		
17	303.3 Land & Land Rights																		
18	304.3 Structures & Improvements	30,352	30,352	33,459	33,459	33,459	33,459	33,459	33,459	33,459	33,459	42,343	43,940	43,940	35,277		35,277		
19	320.3 Water Treatment Equipment	678,514	678,514	678,514	678,514	678,514	678,514	678,514	678,514	678,514	678,514	678,514	678,514	678,514	678,514		678,514		
20	339.3 Other Plant & Misc. Equipment																		
21	TRANSMISSION & DISTRIBUTION PLANT																		
22	303.4 Land & Land Rights																		
23	304.4 Structures & Improvements	185,029	185,029	185,029	185,029	185,029	185,029	185,029	185,029	185,029	185,029	185,029	185,029	185,029	185,029		185,029		
24	330.4 Distr. Reservoirs & Standpipes	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402	1,199,402		1,199,402		
25	331.4 Transm. & Distribution Mains	3,929,008	3,929,008	3,937,142	3,937,142	3,934,882	4,001,868	4,001,868	4,068,618	4,100,426	4,156,613	4,156,613	4,154,412	4,174,822	4,037,094		4,037,094		
26	333.4 Services	1,848,814	1,848,825	1,851,475	1,851,872	1,853,771	1,875,562	1,875,566	1,805,228	1,808,669	1,842,306	1,844,269	1,844,859	1,945,841	1,891,892		1,891,892		
27	334.4 Meters & Meter Installations	1,440,416	1,469,500	1,469,899	1,469,899	1,511,101	1,508,973	1,542,100	1,542,100	1,542,130	1,562,945	1,569,365	1,576,125	1,614,314	1,526,866		1,526,866		
28	335.4 Hydrants	865,545	865,545	865,545	865,545	865,545	866,532	877,112	877,112	895,712	895,712	717,212	717,212	717,212	867,939		867,939		
29	339.6 Backflow Prevention Devices	88,824	88,824	88,824	88,824	88,824	88,824	88,824	88,824	88,824	15,868	15,868	15,868	15,868	60,764		60,764		
30	GENERAL PLANT																		
31	303.5 Land & Land Rights	80,810	80,810	80,810	80,810	80,810	80,810	80,810	80,810	80,810	80,810	80,810	80,810	80,810	80,810		80,810		
32	304.5 Structures & Improvements	200,006	200,006	200,006	200,006	200,006	200,006	200,006	200,006	200,006	200,006	200,006	200,006	200,006	200,006		200,006		
33	340.5 Office Furniture & Equipment	110,807	117,744	117,744	117,744	117,744	112,915	112,915	112,915	112,915	112,915	114,045	114,045	111,374	114,083		114,083		
34	341.5 Transportation Equipment	276,006	276,006	276,006	276,006	276,006	276,006	276,006	276,006	276,006	276,006	271,209	271,209	271,209	274,530		274,530		
35	342.5 Stores Equipment	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798		2,798		
36	343.5 Tools, Shop & Garage Equipment	12,757	12,757	12,757	12,757	12,757	12,757	12,757	10,885	9,918	9,918	10,940	10,940	11,757		11,757			
37	344.5 Laboratory Equipment																		
38	345.5 Power Operated Equipment	220,585	220,585	220,585	220,585	220,585	220,585	220,585	199,686	189,686	206,786	206,786	206,786	206,786	213,113		213,113		
39	346.5 Communication Equipment	43,007	43,007	43,007	43,007	43,007	43,007	43,007	43,007	39,907	39,907	39,907	39,907	28,525	40,777		40,777		
40	347.5 Miscellaneous Equipment																		
41	348.5 Other Tangible Plant																		
42	TOTAL	\$ 12,284,097	\$ 12,322,066	\$ 12,335,556	\$ 12,340,809	\$ 12,369,859	\$ 12,460,809	\$ 12,524,060	\$ 12,613,794	\$ 12,460,026	\$ 12,598,876	\$ 12,736,666	\$ 12,720,834	\$ 12,773,008	\$ 12,506,988	\$ -	\$ 12,506,988		\$ -

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-7  
 Page 1 of 2  
 Preparer: CJN&W & PWSC

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
<b>WATER</b>				
1	Plant in Service	\$ 12,616,355	\$ -	\$ 12,616,355
2	Land	104,055	-	104,055
3	Accumulated Depreciation	(6,429,022)	-	(6,429,022)
4	Other (Explain)			
5	<b>Total</b>	<b>\$ 6,291,388</b>	<b>\$ -</b>	<b>\$ 6,291,388</b>

**WASTEWATER**

- 6 Plant in Service                      The Utility is water only; therefore, this Schedule is not applicable
- 7 Land
- 8 Accumulated Depreciation
- 9 Other (Explain)
- 10 Total
- 11 Note: The Utility considers its plant to be 100% used and useful

Supporting Schedules: A-5, A-9  
 Recap Schedules: A-1

Company: Peoples Water Service Company of Florida, Inc.

Schedule: A-7

Docket No.: 080695-WU

Page 2 of 2

Schedule Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

Interim  Final

Historic  Projected

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
<b>WATER</b>				
1	Plant in Service	\$ 12,402,911	\$ -	\$ 12,402,911
2	Land	104,055	-	104,055
3	Accumulated Depreciation	(6,468,529)	-	(6,468,529)
4	Other (Explain)			
5	<b>Total</b>	<b>\$ 6,038,437</b>	<b>\$ -</b>	<b>\$ 6,038,437</b>

**WASTEWATER**

6 Plant in Service The Utility is water only; therefore, this Schedule is not applicable

7 Land

8 Accumulated Depreciation

9 Other (Explain)

10 Total

11 Note: The Utility considers its plant to be 100% used and useful

Supporting Schedules: A-5, A-9

Recap Schedules: A-1

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

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008

Schedule: A-8  
Page 1 of 3  
Preparer: CJN&W & PWSC

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/1994 Balance per FL PSC Audit	\$ 2,639,299	N/A
2	1995 Additions	570,530	
3	1995 Retirements	28,499	
4	1995 Adjustments	-	
5	12/31/1995 Balance	3,181,330	
6	1996 Additions	389,041	
7	1996 Retirements	108,170	
8	1996 Adjustments	-	
9	12/31/1996 Balance	3,462,201	
10	1997 Additions	326,588	
11	1997 Retirements	95,255	
12	1997 Adjustments	-	
13	12/31/1997 Balance	3,693,534	
14	1998 Additions	359,504	
15	1998 Retirements	165,801	
16	1998 Adjustments	-	
17	12/31/1998 Balance	3,887,237	
18	1999 Additions	384,631	
19	1999 Retirements	88,145	
20	1999 Adjustments	-	
21	12/31/1999 Balance	4,183,723	
22	2000 Additions	336,162	
23	2000 Retirements	161,079	
24	2000 Adjustments	-	
25	12/31/2000 Balance	4,358,806	

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

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

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008

Schedule: A-8  
Page 2 of 3  
Preparer: CJN&W & PWSC

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/2000 Balance	\$ 4,358,806	N/A
2	2001 Additions	381,440	
3	2001 Retirements	25,863	
4	2001 Adjustments	-	
5	12/31/2001 Balance	4,714,383	
6	2002 Additions	342,366	
7	2002 Retirements	91,149	
8	2002 Adjustments	-	
9	12/31/2002 Balance	4,965,600	
10	2003 Additions	315,834	
11	2003 Retirements	32,674	
12	2003 Adjustments	-	
13	12/31/2003 Balance	5,248,760	
14	2004 Additions	309,726	
15	2004 Retirements	60,597	
16	2004 Adjustments	-	
17	12/31/2004 Balance	5,497,889	
18	2005 Additions	346,610	
19	2005 Retirements	106,456	
20	2005 Adjustments	-	
21	12/31/2005 Balance	5,738,043	
22	2006 Additions	392,157	
23	2006 Retirements	120,259	
24	2006 Adjustments	-	
25	12/31/2006 Balance	6,009,941	

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

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

Florida Public Service Commission

**Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008**

**Schedule: A-8  
Page 3 of 3  
Preparer: CJN&W & PWSC**

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/2006 Balance	\$ 6,009,941	N/A
2	2007 Additions	448,999	
3	2007 Retirements	93,686	
4	2007 Adjustments	-	
5	12/31/2007 Balance	6,365,254	
6	2008 Additions	498,807	
7	2008 Retirements	331,611	
8	2008 Adjustments	-	
9	12/31/2008 Balance	\$ 6,532,450	

**Supporting Schedules: A-9  
Recap Schedules: A-18**

Schedule of Water Accumulated Depreciation By Primary Account - Final  
Thirteen Month Average

Florida Public Service Commission

Company: Peoples Water Service Company of Florida  
Docket No.: 080695-WU  
Schedule Year Ended: December 31, 2008  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: A-9  
Page 1 of 2  
Preparer: CJN&W & PWSC

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. If a projected year is employed, provide a breakdown for the base year and intermediate year also. Also show non-used & useful amounts by account.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) December 12/31/2007	(3) January 1/31/2008	(4) February 2/28/2008	(5) March 3/31/2008	(6) April 4/30/2008	(7) May 5/31/2008	(8) June 6/30/2008	(9) July 7/31/2008	(10) August 8/31/2008	(11) September 9/30/2008	(12) October 10/31/2008	(13) November 11/30/2008	(14) December 12/31/2008	(14) 13 month Average	(15) Test Year Adjustments (1) (2)	(16) Test Year Total	(17) Non-Used & Useful %	(18) Non-Used & Amount
1	INTANGIBLE PLANT																		
2	301.1 Organization																		
3	302.1 Franchises																		
4	339.1 Other Plant & Misc. Equipment	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678		\$ 678		
5	SOURCE OF SUPPLY AND PUMPING PLANT																		
6	303.2 Land & Land Rights																		
7	304.2 Structures & Improvements	1,848	1,860	1,877	1,892	1,907	1,919	1,936	1,932	1,901	1,895	1,914	1,932	1,941	1,904		47	1,951	
8	305.2 Collect. & Impound. Reservoirs																		
9	306.2 Lake, River & Other Intakes																		
10	307.2 Wells & Springs																		
11	308.2 Infiltration Galleries & Tunnels	463,276	464,870	466,552	468,229	469,966	471,391	473,168	472,897	469,180	468,447	470,744	472,608	473,520	469,604	7,700	477,304		
12	309.2 Supply Mains																		
13	310.2 Power Generation Equipment																		
14	311.2 Pumping Equipment	523,720	527,617	531,729	535,825	540,075	543,559	547,902	547,239	538,164	536,360	541,977	546,533	548,763	539,189	6,546	545,735		
15	339.2 Other Plant & Misc. Equipment																		
16	WATER TREATMENT PLANT																		
17	303.3 Land & Land Rights																		
18	304.3 Structures & Improvements	12,133	12,312	12,500	12,688	12,883	13,043	13,243	13,212	12,795	12,713	12,971	13,180	13,282	12,843	14	12,857		
19	320.3 Water Treatment Equipment	568,828	571,867	564,179	536,557	518,280	503,294	484,609	487,462	526,542	534,257	510,096	490,498	480,907	522,090	19,104	541,194		
20	339.3 Other Plant & Misc. Equipment																		
21	TRANSMISSION & DISTRIBUTION PLANT																		
22	303.4 Land & Land Rights																		
23	304.4 Structures & Improvements	87,512	88,318	89,168	90,014	90,893	91,813	92,511	92,374	90,466	90,125	91,288	92,228	92,689	90,710	(12)	90,898		
24	330.4 Distr. Reservoirs & Standpipes	384,342	383,430	403,018	412,673	422,462	430,907	440,738	439,191	418,903	413,820	426,920	437,545	442,746	420,417	(26,020)	394,397		
25	331.4 Transm. & Distribution Mains	1,783,886	1,796,924	1,810,682	1,824,390	1,838,607	1,850,285	1,864,797	1,862,578	1,852,180	1,826,179	1,844,973	1,860,217	1,887,678	1,835,643	5,511	1,841,154		
26	333.4 Services	1,267,248	1,275,575	1,284,363	1,293,117	1,302,198	1,309,644	1,318,926	1,317,599	1,298,094	1,294,261	1,306,264	1,316,000	1,320,785	1,300,305	(6,108)	1,294,198		
27	334.4 Meters & Meter Installations	427,757	439,903	452,720	466,490	478,735	489,594	503,134	501,067	472,748	467,157	484,665	498,667	506,817	475,873	(12,680)	463,293		
28	336.4 Hydrants	290,044	292,526	295,145	297,754	300,460	302,679	305,446	305,023	299,237	298,084	301,672	304,573	306,993	299,696	(600)	299,296		
29	339.6 Backflow Prevention Devices	74,965	63,703	51,707	39,935	27,631	17,544	4,967	6,687	33,192	38,388	22,122	8,931	2,475	30,197	3,045	33,242		
30	GENERAL PLANT																		
31	303.5 Land & Land Rights																		
32	304.5 Structures & Improvements	121,420	122,286	123,200	124,111	125,056	126,030	126,796	126,649	124,629	124,230	125,479	126,492	126,987	124,859	(485)	124,374		
33	340.5 Office Furniture & Equipment	55,558	56,732	57,974	59,211	60,494	61,545	62,857	62,657	59,914	59,372	61,068	62,444	63,117	60,228	(8,501)	51,726		
34	341.5 Transportation Equipment	167,422	171,356	175,507	179,643	183,933	187,450	191,835	191,166	181,994	180,183	185,854	190,452	192,703	183,038	(21,347)	161,691		
35	342.5 Stores Equipment	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790		8	2,798	
36	343.5 Tools, Shop & Garage Equipment	8,895	8,550	8,229	7,909	7,576	7,304	6,984	7,016	7,727	7,667	7,428	7,071	6,897	7,646	(140)	7,506		
37	344.5 Laboratory Equipment																		
38	345.5 Power Operated Equipment	68,408	67,848	67,259	66,672	66,063	65,564	64,942	65,037	66,338	66,595	65,790	65,138	64,816	66,190	(6,318)	59,871		
39	346.5 Communication Equipment	34,748	32,124	29,355	26,596	23,735	21,389	18,464	18,910	25,028	26,236	22,454	19,386	17,884	24,331	731	25,062		
40	347.5 Miscellaneous Equipment																		
41	348.5 Other Tangible Plant																		
42	TOTAL	\$ 6,365,254	\$ 6,381,269	\$ 6,418,722	\$ 6,446,073	\$ 6,474,442	\$ 6,497,702	\$ 6,526,702	\$ 6,522,275	\$ 6,461,820	\$ 6,448,845	\$ 6,487,145	\$ 6,517,563	\$ 6,532,450	\$ 6,466,526	\$ (39,507)	\$ 6,429,022		

43 Notes: (1) Adjustments to adopt PSC guideline rates beginning in the test year. See adjustment calculations in Appendix (A).

44	(2) Adjustment to account 334.4 meters is as follows:	
45	Adjustment to adopt PSC guideline rates in test year	\$ (32,097)
46	Depreciation on proforma plant additions per A-3	19,417
47		\$ (12,680)

Schedule of Water Accumulated Depreciation By Primary Account - Interim  
Thirteen Month Average

Florida Public Service Commission

Company: Peoples Water Service Company of Florida  
Docket No.: 080698-WU  
Schedule Year Ended: December 31, 2008  
Interim [X] Final [ ]  
Historic [X] Projected [ ]

Schedule: A-9  
Page 2 of 2  
Preparer: CJN&W & PWSC  
Recap Schedules: A-1, A-8

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. If a projected year is employed, provide a breakdown for the base year and intermediate year also. Also show non-used & useful amounts by account.

No.	(1) Line Account No. and Name	(2) December 12/31/2007	(3) January 1/31/2008	(4) February 2/28/2008	(5) March 3/31/2008	(6) April 4/30/2008	(7) May 5/31/2008	(8) June 6/30/2008	(9) July 7/31/2008	(10) August 8/31/2008	(11) September 9/30/2008	(12) October 10/31/2008	(13) November 11/30/2008	(14) December 12/31/2008	(14) 13 month Average	(15) Test Year Adjustments	(16) Test Year Total	(17) Non-Used & Useful %	(18) Non-Used & Amount
1	INTANGIBLE PLANT																		
2	301.1 Organization																		
3	302.1 Franchises																		
4	339.1 Other Plant & Misc. Equipment	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678	\$ 678				\$ 678	
5	SOURCE OF SUPPLY AND PUMPING PLANT																		
6	303.2 Land & Land Rights																		
7	304.2 Structures & Improvements	1,848	1,860	1,877	1,892	1,907	1,919	1,936	1,932	1,901	1,895	1,914	1,932	1,941	1,904				1,904
8	305.2 Collect. & Impound. Reservoirs																		
9	306.2 Lake, River & Other Intakes																		
10	307.2 Wells & Springs	463,276	464,870	466,562	468,228	469,986	471,391	473,168	472,897	469,180	468,447	470,744	472,608	473,520	469,604				469,604
11	308.2 Infiltration Galleries & Tunnels																		
12	309.2 Supply Mains																		
13	310.2 Power Generation Equipment																		
14	311.2 Pumping Equipment	523,720	527,617	531,729	535,825	540,076	543,568	547,902	547,239	538,154	538,380	541,977	546,533	548,763	539,189				539,189
15	339.2 Other Plant & Misc. Equipment																		
16	WATER TREATMENT PLANT																		
17	303.3 Land & Land Rights																		
18	304.3 Structures & Improvements	12,133	12,312	12,500	12,688	12,883	13,043	13,243	13,212	12,795	12,713	12,971	13,180	13,282	12,843				12,843
19	320.3 Water Treatment Equipment	588,828	571,867	554,179	536,557	518,280	503,294	484,609	487,462	526,542	534,257	510,096	480,498	480,907	522,090				522,090
20	339.3 Other Plant & Misc. Equipment																		
21	TRANSMISSION & DISTRIBUTION PLANT																		
22	303.4 Land & Land Rights																		
23	304.4 Structures & Improvements	87,612	88,316	89,168	90,014	90,893	91,813	92,511	92,374	90,498	90,125	91,286	92,228	92,889	90,710				90,710
24	330.4 Distr. Reservoirs & Standpipes	384,342	383,430	403,018	412,673	422,482	430,807	440,738	439,181	418,003	413,820	426,820	437,545	442,746	420,417				420,417
25	331.4 Transm. & Distribution Mains	1,783,896	1,796,924	1,810,682	1,824,300	1,838,607	1,850,286	1,864,797	1,862,679	1,832,180	1,826,179	1,844,873	1,860,217	1,867,878	1,835,643				1,835,643
26	333.4 Services	1,267,248	1,276,576	1,284,363	1,293,117	1,302,198	1,309,844	1,318,926	1,317,509	1,298,094	1,294,261	1,308,264	1,316,000	1,320,785	1,300,305				1,300,305
27	334.4 Meters & Meter Installations	427,757	439,903	452,720	465,490	478,735	489,694	503,134	501,067	472,748	467,157	484,685	498,887	505,817	475,973				475,973
28	335.4 Hydrants	290,044	292,528	295,145	297,764	300,460	302,670	305,446	305,023	299,237	298,094	301,672	304,573	306,993	299,896				299,896
29	339.6 Backflow Prevention Devices	74,895	63,703	61,787	39,936	27,631	17,544	4,967	6,887	33,192	38,386	22,122	6,931	2,475	30,197				30,197
30	339.4 Other Plant & Misc. Equipment																		
31	GENERAL PLANT																		
32	303.5 Land & Land Rights																		
33	304.5 Structures & Improvements	121,420	122,286	123,200	124,111	125,056	125,830	126,796	126,649	124,629	124,230	125,479	126,492	126,987	124,859				124,859
34	340.5 Office Furniture & Equipment	55,556	56,732	57,874	59,211	60,484	61,646	62,857	62,857	59,914	59,372	61,068	62,444	63,117	60,228				60,228
35	341.5 Transportation Equipment	167,422	171,356	175,507	179,643	183,833	187,450	191,835	191,168	181,994	180,183	185,854	190,452	192,703	183,038				183,038
36	342.5 Stairs Equipment	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790	2,790				2,790
37	343.5 Tools, Shop & Garage Equipment	8,855	8,550	8,229	7,909	7,676	7,304	6,964	7,018	7,727	7,887	7,428	7,071	6,897	7,646				7,646
38	344.5 Laboratory Equipment																		
39	345.5 Power Operated Equipment	68,406	67,848	67,269	66,672	66,063	65,584	64,942	65,037	66,338	66,595	65,790	65,138	64,818	66,190				66,190
40	346.5 Communication Equipment	34,748	32,124	29,356	26,696	23,735	21,389	18,484	18,910	25,025	26,236	22,464	18,388	17,884	24,331				24,331
41	347.5 Miscellaneous Equipment																		
42	348.5 Other Tangible Plant																		
43	TOTAL	\$ 6,365,264	\$ 6,391,288	\$ 6,418,722	\$ 6,446,073	\$ 6,474,442	\$ 6,497,702	\$ 6,526,702	\$ 6,522,276	\$ 6,461,620	\$ 6,449,846	\$ 6,487,146	\$ 6,517,563	\$ 6,532,460	\$ 6,488,529		\$ 6,488,529		\$ -

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

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008

Schedule: A-11  
Page 1 of 3  
Preparer: CJN&W & PWSC

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/1994 Balance per FL PSC Audit	\$ 1,245,546	N/A
2	1995 Additions	167,145	
3	1995 Retirements	-	
4	1995 Adjustments	-	
5	12/31/1995 Balance	1,412,691	
6	1996 Additions	480,994	
7	1996 Retirements	-	
8	1996 Adjustments	-	
9	12/31/1996 Balance	1,893,685	
10	1997 Additions	410,077	
11	1997 Retirements	-	
12	1997 Adjustments	-	
13	12/31/1997 Balance	2,303,762	
14	1998 Additions	133,745	
15	1998 Retirements	-	
16	1998 Adjustments	-	
17	12/31/1998 Balance	2,437,507	
18	1999 Additions	136,911	
19	1999 Retirements	15,091	
20	1999 Adjustments	-	
21	12/31/1999 Balance	2,559,327	
22	2000 Additions	194,765	
23	2000 Retirements	-	
24	2000 Adjustments	-	
25	12/31/2000 Balance	2,754,092	

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

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

**Florida Public Service Commission**

**Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008**

**Schedule: A-11  
Page 2 of 3  
Preparer: CJN&W & PWSC**

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/2000 Balance	\$ 2,754,092	N/A
2	2001 Additions	133,082	
3	2001 Retirements	-	
4	2001 Adjustments	-	
5	12/31/2001 Balance	2,887,174	
6	2002 Additions	244,892	
7	2002 Retirements	-	
8	2002 Adjustments	-	
9	12/31/2002 Balance	3,132,066	
10	2003 Additions	163,727	
11	2003 Retirements	-	
12	2003 Adjustments	-	
13	12/31/2003 Balance	3,295,793	
14	2004 Additions	107,374	
15	2004 Retirements	-	
16	2004 Adjustments	-	
17	12/31/2004 Balance	3,403,167	
18	2005 Additions	230,959	
19	2005 Retirements	-	
20	2005 Adjustments	-	
21	12/31/2005 Balance	3,634,126	
22	2006 Additions	112,789	
23	2006 Retirements	-	
24	2006 Adjustments	-	
25	12/31/2006 Balance	3,746,915	

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

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

**Florida Public Service Commission**

**Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008**

**Schedule: A-11  
Page 3 of 3  
Preparer: CJN&W & PWSC**

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/2006 Balance	\$ 3,746,915	N/A
2	2007 Additions	77,610	
3	2007 Retirements	-	
4	2007 Adjustments	-	
5	12/31/2007 Balance	3,824,525	
6	2008 Additions	430,702	
7	2008 Retirements	-	
8	2008 Adjustments	-	
9	12/31/2008 Balance	\$ 4,255,227	

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

Schedule of Contributions in Aid of Construction By Classification  
Thirteen Month Average - Water and Wastewater

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Schedule Year Ended: December 31, 2008  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: A-12  
Page 1 of 2  
Preparer: C/JN&W & PWSC

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

Line No.	(1) Account No. and Name	(2) December 12/31/2007	(3) January 1/31/2008	(4) February 2/28/2008	(5) March 3/31/2008	(6) April 4/30/2008	(7) May 5/31/2008	(8) June 6/30/2008	(9) July 7/31/2008	(10) August 8/31/2008	(11) September 9/30/2008	(12) October 10/31/2008	(13) November 11/30/2008	(14) December 12/31/2008	(14) 13 month Average	(15) Test Year Adjustments	(16) Test Year Total
<b>WATER</b>																	
1	Plant Capacity Charges	\$ 710,350	\$ 712,871	\$ 713,028	\$ 714,992	\$ 715,708	\$ 719,811	\$ 721,239	\$ 724,452	\$ 736,947	\$ 738,911	\$ 739,982	\$ 739,982	\$ 741,053	\$ 725,317		\$ 725,317
2	Meters	98,731	99,557	99,704	100,383	100,665	101,299	101,574	103,001	107,701	108,372	108,825	108,825	109,278	103,684		103,684
3	Contributed Property:																
4	Distribution Mains	1,337,822	1,337,822	1,337,822	1,337,822	1,337,822	1,404,808	1,404,808	1,472,344	1,522,344	1,578,528	1,578,528	1,578,528	1,578,528	1,446,733		1,446,733
5	Services	1,186,847	1,189,294	1,189,711	1,191,450	1,192,142	1,214,961	1,215,568	1,247,247	1,249,727	1,282,837	1,283,947	1,283,947	1,284,913	1,231,738		1,231,738
6	Hydrants	159,050	159,050	159,050	159,050	159,050	169,630	169,630	188,230	188,230	209,730	209,730	209,730	209,730	180,781		180,781
7	Treatment Equipment	330,588	330,588	330,588	330,588	330,588	330,588	330,588	330,588	330,588	330,588	330,588	330,588	330,588	330,588		330,588
8	Backflow Prevention Devices	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137		1,137
9	Other (Describe):																
10	<b>Total</b>	<b>\$ 3,824,525</b>	<b>\$ 3,830,119</b>	<b>\$ 3,831,040</b>	<b>\$ 3,835,402</b>	<b>\$ 3,837,110</b>	<b>\$ 3,942,234</b>	<b>\$ 3,944,544</b>	<b>\$ 4,066,999</b>	<b>\$ 4,136,674</b>	<b>\$ 4,250,103</b>	<b>\$ 4,252,737</b>	<b>\$ 4,252,737</b>	<b>\$ 4,255,227</b>	<b>\$ 4,019,958</b>	<b>\$ -</b>	<b>\$ 4,019,958</b>
<b>WASTEWATER</b>																	
11	Plant Capacity Fees	The Utility is water only; therefore, this schedule is not applicable															
12	Tap-in Fees/System Connection Fees																
13	Reclaimed Water Meter Fees																
14	Contributed Property																
15	Other (Describe)																
16	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Recap Schedules: A-1, A-11

Schedule of Contributions in Aid of Construction By Classification  
Thirteen Month Average - Water and Wastewater

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Schedule Year Ended: December 31, 2008  
Interim  Final   
Historic  Projected

Schedule: A-12  
Page 2 of 2  
Preparer: CJN&W & PWSC

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

Line No.	(1) Account No. and Name	(2) December 12/31/2007	(3) January 1/31/2008	(4) February 2/28/2008	(5) March 3/31/2008	(6) April 4/30/2008	(7) May 5/31/2008	(8) June 6/30/2008	(9) July 7/31/2008	(10) August 8/31/2008	(11) September 9/30/2008	(12) October 10/31/2008	(13) November 11/30/2008	(14) December 12/31/2008	(14) 13 month Average	(15) Test Year Adjustments	(16) Test Year Total
<b>WATER</b>																	
1	Plant Capacity Charges	\$ 710,350	\$ 712,671	\$ 713,028	\$ 714,992	\$ 715,706	\$ 719,811	\$ 721,239	\$ 724,452	\$ 736,947	\$ 738,911	\$ 738,982	\$ 739,982	\$ 741,053	\$ 725,317		\$ 725,317
2	Meters	98,731	99,557	99,704	100,363	100,665	101,299	101,574	103,001	107,701	108,372	108,825	108,825	109,278	103,684		103,684
3	Contributed Property: Distribution Mains	1,337,822	1,337,822	1,337,822	1,337,822	1,337,822	1,404,808	1,404,808	1,472,344	1,522,344	1,578,528	1,578,528	1,578,528	1,578,528	1,446,733		1,446,733
4	Services	1,186,847	1,189,294	1,189,711	1,191,450	1,192,142	1,214,961	1,215,588	1,247,247	1,249,727	1,282,837	1,283,947	1,283,947	1,284,913	1,231,738		1,231,738
	Hydrants	159,050	159,050	159,050	159,050	159,050	169,630	169,630	188,230	188,230	209,730	209,730	209,730	209,730	180,761		180,761
5	Treatment Equipment	330,588	330,588	330,588	330,588	330,588	330,588	330,588	330,588	330,588	330,588	330,588	330,588	330,588	330,588		330,588
	Backflow Prevention Devices	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137		1,137
6																	
7	Other (Describe)																
8	<b>Total</b>	<b>\$ 3,824,525</b>	<b>\$ 3,830,119</b>	<b>\$ 3,831,040</b>	<b>\$ 3,835,402</b>	<b>\$ 3,837,110</b>	<b>\$ 3,942,234</b>	<b>\$ 3,944,544</b>	<b>\$ 4,066,999</b>	<b>\$ 4,136,674</b>	<b>\$ 4,250,103</b>	<b>\$ 4,252,737</b>	<b>\$ 4,252,737</b>	<b>\$ 4,255,227</b>	<b>\$ 4,019,958</b>	<b>\$ -</b>	<b>\$ 4,019,958</b>
<b>WASTEWATER</b>																	
9	Plant Capacity Fees	The Utility is water only; therefore, this schedule is not applicable														\$ -	\$ -
10	Tap-In Fees/System Connection Fees																
11	Reclaimed Water Meter Fees																
12	Contributed Property																
13	Other (Describe)																
14																	
15	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Recap Schedules: A-1, A-11

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

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008

Schedule: A-13  
Page 1 of 3  
Preparer: CJN&W & PWSC

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 and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/1994 Balance per FL PSC Audit	\$ -	N/A
2	1995 Additions	334,329	
3	1995 Retirements	-	
4	1995 Adjustments	-	
5	12/31/1995 Balance	334,329	
6	1996 Additions	158,999	
7	1996 Retirements	-	
8	1996 Adjustments	-	
9	12/31/1996 Balance	493,328	
10	1997 Additions	84,580	
11	1997 Retirements	-	
12	1997 Adjustments	-	
13	12/31/1997 Balance	577,908	
14	1998 Additions	90,400	
15	1998 Retirements	-	
16	1998 Adjustments	-	
17	12/31/1998 Balance	668,308	
18	1999 Additions	91,102	
19	1999 Retirements	13,358	
20	1999 Adjustments	-	
21	12/31/1999 Balance	746,052	
22	2000 Additions	98,745	
23	2000 Retirements	-	
24	2000 Adjustments	-	
25	12/31/2000 Balance	844,797	

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

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

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008

Schedule: A-13  
Page 2 of 3  
Preparer: CJN&W & PWSC

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 and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/2000 Balance	\$ 844,797	N/A
2	2001 Additions	102,664	
3	2001 Retirements	-	
4	2001 Adjustments	-	
5	12/31/2001 Balance	947,461	
6	2002 Additions	110,086	
7	2002 Retirements	-	
8	2002 Adjustments	-	
9	12/31/2002 Balance	1,057,547	
10	2003 Additions	82,297	
11	2003 Retirements	-	
12	2003 Adjustments	(2)	
13	12/31/2003 Balance	1,139,842	
14	2004 Additions	72,460	
15	2004 Retirements	-	
16	2004 Adjustments	-	
17	12/31/2004 Balance	1,212,302	
18	2005 Additions	80,717	
19	2005 Retirements	-	
20	2005 Adjustments	-	
21	12/31/2005 Balance	1,293,019	
22	2006 Additions	84,998	
23	2006 Retirements	-	
24	2006 Adjustments	-	
25	12/31/2006 Balance	1,378,017	

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

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

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008

Schedule: A-13  
Page 3 of 3  
Preparer: CJN&W & PWSC

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 and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/2006 Balance	\$ 1,378,017	N/A
2	2007 Additions	87,431	
3	2007 Retirements	-	
4	2007 Adjustments	-	
5	12/31/2007 Balance	1,465,448	
6	2008 Additions	95,500	
7	2008 Retirements	-	
8	2008 Adjustments	-	
9	12/31/2008 Balance	\$ 1,560,948	

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

Schedule of Accumulated Amortization of CIAC By Classification  
Thirteen Month Average - Water and Wastewater

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Schedule Year Ended: December 31, 2008  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: A-14  
Page 1 of 2  
Preparer: CJN&W & PWSC

Explanation: Provide the ending balances and average of accumulated amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Account No. and Name	(2) December 12/31/2007	(3) January 1/31/2008	(4) February 2/28/2008	(5) March 3/31/2008	(6) April 4/30/2008	(7) May 5/31/2008	(8) June 6/30/2008	(9) July 7/31/2008	(10) August 8/31/2008	(11) September 9/30/2008	(12) October 10/31/2008	(13) November 11/30/2008	(14) December 12/31/2008	(14) 13 month Average	(15) Test Year Adjustments (1)	(16) Test Year Total
<b>WATER</b>																	
1	Plant Capacity Charges	\$ 272,134	\$ 273,434	\$ 274,734	\$ 276,034	\$ 277,427	\$ 278,820	\$ 280,398	\$ 281,976	\$ 283,555	\$ 285,133	\$ 286,711	\$ 288,289	\$ 289,867	\$ 280,655	\$ 9,118	\$ 289,773
2	Meters	37,809	37,989	38,169	38,349	38,542	38,735	38,953	39,172	39,392	39,612	39,832	40,052	40,272	38,991	2,737	41,728
3	Contributed Property:																
4	Distribution Mains	512,614	515,063	517,512	519,961	522,585	525,209	528,182	531,155	534,128	537,101	540,074	543,047	546,020	528,665	570	529,235
5	Services	454,729	456,901	459,073	461,245	463,572	465,899	468,537	471,175	473,813	476,451	479,089	481,727	484,365	468,967	1,261	470,228
6	Hydrants	80,963	81,254	81,545	81,838	82,148	82,460	82,814	83,168	83,522	83,876	84,230	84,584	84,938	82,872	118	82,990
7	Treatment Equipment	126,815	127,220	127,825	128,430	129,078	129,726	130,460	131,194	131,928	132,662	133,396	134,130	134,864	130,579	6,793	137,372
8	Backflow Prevention Devices	584	587	590	593	596	599	604	608	610	613	616	619	622	603	38	641
9	Other (Describe):																
10	<b>Total</b>	<b>\$ 1,465,448</b>	<b>\$ 1,472,448</b>	<b>\$ 1,479,448</b>	<b>\$ 1,486,448</b>	<b>\$ 1,493,948</b>	<b>\$ 1,501,448</b>	<b>\$ 1,509,948</b>	<b>\$ 1,518,448</b>	<b>\$ 1,526,948</b>	<b>\$ 1,535,448</b>	<b>\$ 1,543,948</b>	<b>\$ 1,552,448</b>	<b>\$ 1,560,948</b>	<b>\$ 1,511,332</b>	<b>\$ 20,835</b>	<b>\$ 1,531,967</b>
<b>WASTEWATER</b>																	
11	Plant Capacity Fees	The Utility is water only; therefore, this schedule is not applicable															
12	Tap-In Fees/System Connection Fees																
13	Line/Main Extension Fees																
14	Reuse Meter Fees																
15	Contributed Lines																
16	Other (Describe)																
17	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

18 Note (1): Adjustment to adopt PSC guideline rates beginning in the test year. See Appendix (A).

Schedule of Accumulated Amortization of CIAC By Classification  
Thirteen Month Average - Water and Wastewater

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Schedule Year Ended: December 31, 2008  
Interim  Final   
Historic  Projected

Schedule: A-14  
Page 2 of 2  
Preparer: CJN&W & PWSC

Explanation: Provide the ending balances and average of accumulated amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Account No. and Name	(2) December 12/31/2007	(3) January 1/31/2008	(4) February 2/28/2008	(5) March 3/31/2008	(6) April 4/30/2008	(7) May 5/31/2008	(8) June 6/30/2008	(9) July 7/31/2008	(10) August 8/31/2008	(11) September 9/30/2008	(12) October 10/31/2008	(13) November 11/30/2008	(14) December 12/31/2008	(14) 13 month Average	(15) Test Year Adjustments	(16) Test Year Total	
<b>WATER</b>																		
1	Plant Capacity Charges	\$ 272,134	\$ 273,434	\$ 274,734	\$ 276,034	\$ 277,427	\$ 278,820	\$ 280,398	\$ 281,976	\$ 283,555	\$ 285,133	\$ 286,711	\$ 288,289	\$ 289,867	\$ 280,655		\$ 280,655	
2	Meters	37,809	37,989	38,169	38,349	38,542	38,735	38,953	39,172	39,392	39,612	39,832	40,052	40,272	38,991		38,991	
3	Contributed Property:																	
4	Distribution Mains	512,614	515,063	517,512	519,961	522,585	525,209	528,182	531,155	534,128	537,101	540,074	543,047	546,020	528,665		528,665	
5	Services	454,729	456,901	459,073	461,245	463,572	465,899	468,537	471,175	473,813	476,451	479,089	481,727	484,365	468,967		468,967	
6	Hydrants	60,963	61,254	61,545	61,836	62,148	62,460	62,814	63,168	63,522	63,876	64,230	64,584	64,938	62,872		62,872	
7	Treatment Equipment	128,815	127,220	127,825	128,430	129,078	129,728	130,480	131,194	131,928	132,682	133,396	134,130	134,864	130,579		130,579	
8	Backflow Prevention Devices	584	587	590	593	596	599	604	608	610	613	616	619	622	603		603	
9	Other (Describe)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
10	<b>Total</b>	<b>\$ 1,465,448</b>	<b>\$ 1,472,448</b>	<b>\$ 1,479,448</b>	<b>\$ 1,486,448</b>	<b>\$ 1,493,948</b>	<b>\$ 1,501,448</b>	<b>\$ 1,509,948</b>	<b>\$ 1,518,448</b>	<b>\$ 1,526,948</b>	<b>\$ 1,535,448</b>	<b>\$ 1,543,948</b>	<b>\$ 1,552,448</b>	<b>\$ 1,560,948</b>	<b>\$ 1,511,332</b>	<b>\$ -</b>	<b>\$ 1,511,332</b>	
<b>WASTEWATER</b>																		
11	Plant Capacity Fees	The Utility is water only; therefore, this schedule is not applicable																
12	Tap-in Fees/System Connection Fees																\$ -	
13	Line/Main Extension Fees																-	
14	Reuse Meter Fees																-	
15	Contributed Lines																-	
16	Other (Describe)																-	
17	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Company: Peoples Water Service Company of Florida, Inc.

Schedule: A-15

Docket No.: 080695-WU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

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.

---

Line  
No.

1 The Company is not authorized to charge AFUDC; therefore, this Schedule is not applicable.

Schedule of Water and Wastewater Advances For Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008

Schedule: A-16  
Page 1 of 4  
Preparer: CJNI&W & PWSC

Explanation: Provide the annual balance of Advances For Construction, 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 and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	The company does not collect advances for construction; therefore, this Schedule		
2	is not applicable.		

Company: Peoples Water Service Company of Florida, Inc.

Docket No.: 080695-WU

Test Year Ended: December 31, 2008

Interim  Final Historic  Projected 

Schedule: A-17

Page 1 of 1

Preparer: CJN&amp;W &amp; PWSC

Recap Schedule: A-1

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

Line No		13-Month Average
1	<u>Interim and Final Rates</u>	
2	Cash	\$ 88,715
3	Accounts Receivable	35,395
5	Accts. Rec'b - Other	11,672
6	Materials & Supplies	50,030
7	Prepayments	35,580
8	Miscellaneous current and accrued assets	<u>246,852</u>
9	Total Current Assets	<u>468,244</u>
10	Accounts Payable	263,406
11	Accrued Taxes	95,687
12	Misc. Current and Accrued Liabilities	<u>82,878</u>
13	Total Current Liabilities	<u>441,971</u>
14	Total balance sheet working capital	<u>\$ 26,273</u>

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Test Year Ended: December 31, 2008  
 Interim  Final   
 Historic  Projected

Schedule: A-18  
 Page 1 of 1  
 Preparer: CJN&W & PWSC

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

Line No.	(1) ASSETS	(2) December 12/31/2007	(3) January 1/31/2008	(4) February 2/28/2008	(5) March 3/31/2008	(6) April 4/30/2008	(7) May 5/31/2008	(8) June 6/30/2008	(9) July 7/31/2008	(10) August 8/31/2008	(11) September 9/30/2008	(12) October 10/31/2008	(13) November 11/30/2008	(14) December 12/31/2008	(15) 13 month Average
1	Utility Plant In Service	\$ 12,284,097	\$ 12,322,066	\$ 12,335,556	\$ 12,340,809	\$ 12,389,859	\$ 12,490,809	\$ 12,524,060	\$ 12,613,794	\$ 12,460,025	\$ 12,598,976	\$ 12,736,689	\$ 12,720,834	\$ 12,773,008	\$ 12,506,966
2	Construction Work In Progress	16,121	17,490	13,170	10,240	14,046	34,928	49,434	50,071	21,869	23,392	24,771	25,924	7,390	23,757
3	Other Utility Plant Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	<b>GROSS UTILITY PLANT</b>	<b>12,300,218</b>	<b>12,339,556</b>	<b>12,348,726</b>	<b>12,351,049</b>	<b>12,403,905</b>	<b>12,525,737</b>	<b>12,573,494</b>	<b>12,663,865</b>	<b>12,481,894</b>	<b>12,622,368</b>	<b>12,761,440</b>	<b>12,746,758</b>	<b>12,780,398</b>	<b>12,530,723</b>
5	Less: Accumulated Depreciation	6,365,254	6,391,269	6,418,722	6,446,073	6,474,442	6,497,702	6,526,702	6,522,275	6,461,620	6,449,645	6,487,145	6,517,563	6,532,450	6,468,529
6	<b>NET UTILITY PLANT</b>	<b>5,934,964</b>	<b>5,948,287</b>	<b>5,930,004</b>	<b>5,904,976</b>	<b>5,929,463</b>	<b>6,028,035</b>	<b>6,046,792</b>	<b>6,141,590</b>	<b>6,020,274</b>	<b>6,172,723</b>	<b>6,274,295</b>	<b>6,229,195</b>	<b>6,247,948</b>	<b>6,062,194</b>
7	Cash	64,502	21,818	60,047	110,640	158,021	65,841	105,264	89,734	101,319	117,495	91,294	47,488	119,829	88,715
8	Other Special Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Temporary Cash Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Accounts Receivable	57,989	49,759	44,838	19,775	20,780	25,673	33,938	43,263	33,168	20,775	27,238	51,657	31,284	35,395
11	Allowance for Bad Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Accts. Rec'b - Other	12,337	13,293	13,786	15,653	16,067	15,694	12,527	12,529	5,903	6,898	9,083	13,849	5,114	11,672
13	Accrued Interest Rec'b	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Accounts Rec'b - Assoc Company	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Materials & Supplies	50,461	50,852	51,045	49,604	48,092	48,730	50,851	49,647	51,286	51,163	49,673	50,079	48,903	50,030
16	Prepayments	31,562	33,346	27,862	14,522	10,491	49,290	44,495	46,968	42,200	41,530	44,298	41,432	34,540	35,580
17	Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Miscellaneous Current & Accrued Assets	245,972	245,972	245,972	245,972	245,972	245,972	245,972	245,972	248,260	248,260	248,260	248,260	248,260	248,852
19	<b>TOTAL CURRENT ASSETS</b>	<b>462,823</b>	<b>415,040</b>	<b>443,550</b>	<b>456,166</b>	<b>499,423</b>	<b>451,200</b>	<b>493,047</b>	<b>488,113</b>	<b>482,136</b>	<b>485,121</b>	<b>469,846</b>	<b>452,765</b>	<b>487,930</b>	<b>468,244</b>
20	Net Nonutility Property	1,125	1,125	1,125	1,125	1,125	1,125	-	-	-	-	-	-	-	519
21	Unamortized Debt Discount & Exp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Prelim. Survey & Investigation Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Clearing Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Deferred Rate Case Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Other Miscellaneous Deferred Debits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Accum. Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	<b>TOTAL OTHER ASSETS</b>	<b>1,125</b>	<b>1,125</b>	<b>1,125</b>	<b>1,125</b>	<b>1,125</b>	<b>1,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>519</b>
28	<b>TOTAL ASSETS</b>	<b>\$ 6,398,912</b>	<b>\$ 6,364,452</b>	<b>\$ 6,374,679</b>	<b>\$ 6,362,267</b>	<b>\$ 6,430,011</b>	<b>\$ 6,480,360</b>	<b>\$ 6,539,839</b>	<b>\$ 6,629,703</b>	<b>\$ 6,502,410</b>	<b>\$ 6,657,844</b>	<b>\$ 6,744,141</b>	<b>\$ 6,681,960</b>	<b>\$ 6,735,878</b>	<b>\$ 6,530,957</b>

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Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commis

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Test Year Ended: December 31, 2008  
 Interim [X] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-19  
 Page 1 of 1  
 Preparer: CJN&W & PWSC

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) December 12/31/2007	(3) January 1/31/2008	(4) February 2/28/2008	(5) March 3/31/2008	(6) April 4/30/2008	(7) May 5/31/2008	(8) June 6/30/2008	(9) July 7/31/2008	(10) August 8/31/2008	(11) September 9/30/2008	(12) October 10/31/2008	(13) November 11/30/2008	(14) December 12/31/2008	(15) 13 month Average
1	Common Stock Issued	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
2	Preferred Stock Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Additional Paid in Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Retained Earnings	540,401	544,391	552,367	556,799	563,241	567,621	597,720	639,088	523,408	625,725	533,595	565,523	669,728	559,967
5	Other Equity Capital	2,627,503	2,627,503	2,627,503	2,627,503	2,627,503	2,627,503	2,627,503	2,627,503	2,627,503	2,627,503	2,627,503	2,627,503	2,627,503	2,627,503
6	<b>TOTAL EQUITY CAPITAL</b>	<b>3,168,004</b>	<b>3,171,994</b>	<b>3,179,970</b>	<b>3,184,402</b>	<b>3,190,844</b>	<b>3,195,224</b>	<b>3,225,323</b>	<b>3,266,691</b>	<b>3,151,011</b>	<b>3,153,328</b>	<b>3,161,198</b>	<b>3,193,126</b>	<b>3,197,331</b>	<b>3,187,570</b>
7	Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Advances From Associated Companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Other Long-Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	<b>TOTAL LONG-TERM DEBT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12	Accounts Payable	286,652	313,890	330,286	302,587	364,068	277,154	269,036	241,801	134,797	162,522	242,085	236,138	263,257	263,408
13	Notes Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Notes Payable - Assoc. Cos.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Customer Deposits	116,501	116,456	117,866	118,384	111,399	115,798	116,681	113,997	114,168	112,999	113,571	111,960	115,466	114,873
17	Accrued Taxes	98,975	42,463	42,000	65,100	88,698	118,783	156,830	134,287	90,977	112,175	143,512	65,121	84,998	95,687
18	Current Portion Long Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Accrued Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Misc. Current and Accrued Liabilities	114,318	106,593	97,480	89,455	76,455	77,230	81,988	68,981	87,763	88,197	61,018	61,358	66,579	82,676
21	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>616,446</b>	<b>579,402</b>	<b>587,732</b>	<b>573,526</b>	<b>640,620</b>	<b>568,965</b>	<b>624,535</b>	<b>559,076</b>	<b>427,705</b>	<b>475,893</b>	<b>580,186</b>	<b>474,577</b>	<b>530,300</b>	<b>556,844</b>
22	Advances for Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Prepaid Capacity Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Contributed Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Operating Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	<b>TOTAL DEFERRED CREDITS &amp; OPER. RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
27	Contributions in Aid of Construction	3,824,525	3,830,119	3,831,040	3,835,402	3,837,110	3,942,234	3,944,544	4,066,999	4,136,674	4,250,103	4,252,737	4,252,737	4,255,227	4,019,958
28	Less: Accum. Amortization of CIAC	1,465,448	1,472,448	1,479,448	1,486,448	1,493,948	1,501,448	1,509,948	1,518,448	1,526,948	1,535,448	1,543,948	1,552,448	1,560,948	1,511,332
29	Accumulated Deferred Income Taxes	255,385	255,385	255,385	255,385	255,385	255,385	255,385	255,385	313,968	313,968	313,968	313,968	313,968	277,917
30	<b>Total Equity Capital and Liabilities</b>	<b>\$ 6,398,912</b>	<b>\$ 6,364,452</b>	<b>\$ 6,374,679</b>	<b>\$ 6,362,267</b>	<b>\$ 6,430,011</b>	<b>\$ 6,480,360</b>	<b>\$ 6,539,839</b>	<b>\$ 6,629,703</b>	<b>\$ 6,502,410</b>	<b>\$ 6,657,844</b>	<b>\$ 6,744,141</b>	<b>\$ 6,881,890</b>	<b>\$ 6,735,676</b>	<b>\$ 6,530,957</b>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: B-1  
 Page 1 of 1  
 Preparer: CJN&W & PWSC

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 3,048,381	\$ 17,747 (A)	\$ 3,066,128	\$ 417,118 (F)	\$ 3,483,246	B-4, E-2
2	Operation & Maintenance	2,223,816	37,375 (B)	2,261,191		2,261,191	B-5, B-3
3	Depreciation	466,949	(5,902) (C)	461,047		461,047	B-13, B-3
4	Amortization of CIAC	(95,500)	(20,635) (D)	(116,135)		(116,135)	
5	Taxes Other Than Income	303,861	3,482 (E)	307,343	18,770 (H)	326,113	B-15, B-3
6	Provision for Income Taxes	74,622	-	74,622	130,086 (G)	204,708	C-1, B-3
7	OPERATING EXPENSES	2,973,748	14,320	2,988,068	148,856	3,136,924	
8	NET OPERATING INCOME	\$ 74,633	\$ 3,427	\$ 78,060	\$ 268,262	\$ 346,322	
9	RATE BASE	\$ 3,529,811		\$ 3,904,420		\$ 3,904,420	
10	RATE OF RETURN	2.11 %		2.00 %		8.87 %	

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008  
 Interim  Final   
 Historic  Projected

Schedule: B-1 (a)  
 Page 1 of 1  
 Preparer: CJN&W & PWSC

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 3,048,381	\$ 17,747 (A)	\$ 3,066,128	\$ 351,033 (C)	\$ 3,417,161	B-4, E-2(a)
2	Operation & Maintenance	2,223,816	-	2,223,816		2,223,816	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	466,949		466,949		466,949	B-13, B-3(a)
4	Amortization of CIAC	(95,500)	-	(95,500)		(95,500)	
5	Taxes Other Than Income	303,861	799 (B)	304,660	15,796 (D)	320,456	B-15, B-3(a)
6	Provision for Income Taxes	74,622	-	74,622	111,393 (E)	186,015	C-1, B-3(a)
7	OPERATING EXPENSES	2,973,748	799	2,974,547	127,189	3,101,736	
8	NET OPERATING INCOME	\$ 74,633	\$ 16,948	\$ 91,581	\$ 223,844	\$ 315,425	
9	RATE BASE	\$ 3,529,811		\$ 3,556,084		\$ 3,556,084	
10	RATE OF RETURN	2.11 %		2.58 %		8.87 %	

Company: Peoples Water Service Company of Florida, Inc.

Schedule: B-3

Docket No.: 080695-WU

Page 1 of 2

Schedule Year Ended: December 31, 2008

Preparer: CJN&amp;W &amp; PWSC

Interim [ ] Final [X]

Historic [X] Projected [ ]

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

Line No.	Description	Water	Wastewater
1	(A) <u>Test Year Revenue</u>		
2	Annualized Revenue per Schedule E-2(a)	\$ 3,066,128	N/A
3	Test year revenue - actual per B-4	<u>(3,048,381)</u>	
4	Adjustment required	<u>\$ 17,747</u>	
5	(B) <u>Operations &amp; Maintenance (O &amp; M) Expenses</u>		
6	(1) <u>Amortization of rate case expense (766)</u>		
7	Amortization per Schedule B-10	<u>\$ 37,375</u>	
8	(C) <u>Depreciation Expense</u>		
9	1) Proforma depreciation of meters & radio transmitters per A-3	\$ 19,417	
10	3) Adjustment to change to PSC guideline rates per Appendix (A)	<u>(25,319)</u>	
11	Adjustment required	<u>\$ (5,902)</u>	
12	(D) <u>Amortization of CIAC</u>		
13	Adjustment to change to PSC guideline rates per Appendix (A)	<u>\$ (20,635)</u>	
14	(E) <u>Taxes Other Than Income</u>		
15	1) <u>Regulatory Assessment Fees (RAF's)</u>		
16	RAF's associated with Adjustment (A) X 4.5%	<u>\$ 799</u>	
17	(2) <u>Property taxes</u>		
18	A) Total additional plant per A-3	213,444	
19	B) Total depreciation adjustments per A-3	<u>\$ (39,507)</u>	
20	Net increase in plant for tangible tax	173,937	
21	Escambia County millage rate	<u>1.54255%</u>	
22	Total increase in tangible taxes	<u>2,683</u>	
23	Total increase in Taxes Other Than Income	<u>\$ 3,482</u>	

Company: Peoples Water Service Company of Florida, Inc.

Schedule: B-3

Docket No.: 080695-WU

Page 2 of 2

Schedule Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

Interim [ ] Final [X]

Historic [X] Projected [ ]

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

Line No.	Description	Water	Wastewater
1	(F) <u>Revenue Increase</u>		
2	Increase in revenue required by the Utility to realize a		
3	8.87% rate of return	\$ 417,118	N/A
4	(G) <u>Income Taxes</u>		
5	Rate base	\$ 3,904,420	
6	Weighted cost of equity	8.69%	
7	Net income	339,294	
8	Divide by pre-tax expansion factor	62.37%	
9	Income before income taxes	544,002	
10	Net income per above	(339,294)	
11	Provision for income taxes	204,708	
12	Less: Test year income taxes	(74,622)	
13	Adjustment required	\$ 130,086	
14	(H) <u>Taxes Other Than Income</u>		
15	Regulatory Assessment Fees (RAF's)		
16	Total revenue requested	\$ 3,483,246	
17	RAF rate	0.045	
18	Total RAF's	156,746	
19	Adjusted test year RAF's	(137,976)	
20	Adjustment required	\$ 18,770	

Company: Peoples Water Service Company of Florida, Inc.

Docket No.: 080695-WU

Schedule Year Ended: December 31, 2008

Interim [X] Final [ ]

Historic [X] Projected [ ]

Schedule: B-3 (a)

Page 1 of 1

Preparer: CJN&amp;W &amp; PWSC

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

Line No.	Description	Water	Wastewater
1	(A) <u>Test Year Revenue</u>		
2	Annualized Revenue per Schedule E-2(a)	\$ 3,066,128	N/A
3	Test year revenue - actual per B-4	<u>(3,048,381)</u>	
4	Adjustment required	\$ <u>17,747</u>	
5	(B) <u>Taxes Other Than Income</u>		
6	2) Regulatory Assessment Fees (RAF's)		
	RAF's associated with Adjustment (A) X 4.5%	\$ <u>799</u>	
7			
8	(C) <u>Interim Revenue Increase</u>		
	Interim increase in revenue required by the Utility to realize a 8.87% rate of return	\$ <u>351,033</u>	
9	(D) <u>Taxes Other Than Income</u>		
10	Regulatory Assessment Fees (RAF's)		
11	Total revenue requested	\$ 3,417,161	
12	RAF rate	<u>0.045</u>	
13	Total RAF's	153,772	
14	Adjusted test year RAF's	<u>(137,976)</u>	
15	Adjustment required	\$ <u>15,796</u>	
16	(E) <u>Income Taxes</u>		
17	Rate base	\$ 3,556,084	
18	Weighted cost of equity	8.67%	
19	Net income	308,312	
20	Divide by pre-tax expansion factor	<u>62.37%</u>	
21	Income before income taxes	494,327	
22	Net income per above	<u>(308,312)</u>	
23	Provision for income taxes	186,015	
24	Less: Test year income taxes	<u>(74,622)</u>	
25	Adjustment required	\$ <u>111,393</u>	

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008  
 Interim  Final   
 Historic  Projected

Schedule: B-4  
 Page 1 of 1  
 Preparer: CJN&W & PWSC  
 Recap Schedules: B-1,B-2

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

WATER SALES		(1)	SEWER SALES		(2)
No.	Line Account No. and Description	Total Water	Account No. and Description		Total Wastewater
1	460 Unmetered Water Revenue	\$ -	521.1	Flat Rate - Residential	N/A
2	461.1 Metered - Residential	2,028,099	521.2	Flat Rate - Commercial	
3	461.2 Metered - Commercial	276,451	521.3	Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4	Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities	48,602	521.5	Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family	560,432	521.6	Flat Rate - Other	
7	462.1 Public Fire Protection		522.1	Measured - Residential	
8	462.2 Private Fire Protection		522.2	Measured - Commercial	
9	464 Other Sales - Public Authorities		522.3	Measured - Industrial	
10	465 Irrigation Customers	13,377	522.4	Measured - Public Authority	
11	466 Sales for Resale		522.5	Measured - Multi-Family	
12	467 Interdepartmental Sales		523	Other Sales - Public Authorities	
13			524	Revenues from Other Systems	
14	<b>TOTAL WATER SALES</b>	<u>2,926,961</u>	525	Interdepartmental Sales	
15	<b>OTHER WATER REVENUES</b>		<b>TOTAL SEWER SALES</b>		
16	470 Forfeited Discounts		<b>OTHER SEWER REVENUES</b>		
17	471 Misc. Service Revenues	121,420	531	Sale of Sludge	
18	472 Rents From Water Property		532	Forfeited Discounts	
19	473 Interdepartmental Rents		534	Rents From Sewer Property	
20	474 Other Water Revenues		535	Interdepartmental Rents	
21			536	Other Sewer Revenues	
22	<b>TOTAL OTHER WATER REVENUES</b>	<u>121,420</u>	<b>TOTAL OTHER SEWER REVENUES</b>		
23	<b>TOTAL WATER OPERATING REVENUES</b>	<u>\$ 3,048,381</u>	<b>REUSE REVENUES</b>		
24			541.1	Measured - Residential	
25			541.2	Measured - Commercial	
26			541.3	Measured - Industrial	
27			541.4	Measured - Public Authority	
28			<b>TOTAL REUSE REVENUES</b>		
29			<b>TOTAL SEWER OPERATING REVENUES</b>		
30					
31					
32					
33					

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU

Schedule: B-5  
 Page 1 of 2

Schedule Year Ended: December 31, 2008

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Preparer: CJN&W & PWSC  
 Recap Schedules: B-1

Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Line No.	(1) Account No. and Name	(2) January 2008	(3) February 2008	(4) March 2008	(5) April 2008	(6) May 2008	(7) June 2008	(8) July 2008	(9) August 2008	(10) September 2008	(11) October 2008	(12) November 2008	(13) December 2008	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual	(17) Proforma Adjustments	(18) Proforma Annual
1	601 Salaries & Wages - Employees	\$ 45,258	\$ 42,107	\$ 42,731	\$ 45,214	\$ 57,830	\$ 44,283	\$ 41,880	\$ 42,508	\$ 41,223	\$ 57,974	\$ 41,012	\$ 41,559	543,357		\$ 543,357		\$ 543,357
2	603 Salaries & Wages - Officers, Etc.																	
3	604 Employee Pensions & Benefits	10,598	14,217	8,215	9,108	14,889	17,008	30,340	8,515	16,974	9,701	8,508	20,856	187,931		187,931		187,931
4	610 Purchased Water																	
5	615 Purchased Power	12,630	12,087	12,142	12,334	13,435	15,156	12,965	12,013	15,036	15,147	12,668	12,029	157,822		157,822		157,822
6	616 Fuel for Power Purchased	-	-	-	419	-	-	-	-	-	-	-	-	419		419		419
7	618 Chemicals	1,270	1,995	1,418	2,205	3,477	5,061	3,458	4,883	4,719	2,585	2,990	7,957	42,026		42,026		42,026
8	620 Materials & Supplies	19,004	23,403	22,858	21,831	30,241	27,961	27,738	26,511	30,408	38,728	19,320	22,752	308,774		308,774		308,774
9	631 Contractual Services - Engr.	-	-	-	-	-	351	-	-	-	1,498	-	-	1,848		1,848		1,848
10	632 Contractual Services - Acct.	-	500	-	-	-	-	-	-	-	-	-	-	500		500		500
11	633 Contractual Services - Legal	128	-	357	-	116	42	-	896	1,532	8,352	493	4,943	16,657		16,657		16,657
12	634 Contractual Services - Mgmt. Fees	49,723	44,403	45,735	45,240	41,877	41,817	40,258	42,437	41,875	43,156	44,342	60,586	541,449		541,449		541,449
13	635 Contractual Services - Testing	2,043	7,093	3,173	1,840	878	2,811	2,185	1,900	1,227	2,358	1,920	718	28,006		28,006		28,006
14	636 Contractual Services - Other	15,218	14,715	14,747	15,235	14,726	14,768	14,774	14,758	14,744	15,195	14,832	14,655	178,367		178,367		178,367
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
17	650 Transportation Expenses	3,154	2,966	3,920	2,440	7,374	5,181	6,034	4,151	4,047	5,400	2,885	1,523	48,885		48,885		48,885
18	656 Insurance - Vehicle	2,139	2,139	2,139	2,139	2,080	2,090	2,080	2,090	2,090	2,090	2,090	2,090	25,276		25,276		25,276
19	657 Insurance - General Liability	3,289	3,289	3,289	3,289	3,185	3,163	3,163	3,163	2,780	3,163	3,263	3,163	38,179		38,179		38,179
20	658 Insurance - Workman's Comp.	1,867	1,867	1,867	1,867	1,907	1,903	1,903	1,903	1,048	1,903	1,903	1,903	21,839		21,839		21,839
21	659 Insurance - Other	1,897	1,697	1,897	1,697	1,640	1,635	1,635	1,635	4,544	1,635	1,635	1,635	22,782		22,782		22,782
22	680 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
23	688 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-		-	37,375	37,375
24	687 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
25	670 Bad Debt Expense	978	2,738	753	813	1,655	1,712	2,069	2,187	1,251	1,782	1,777	2,482	20,197		20,197		20,197
26	675 Miscellaneous Expenses	4,875	5,486	4,564	4,847	5,222	5,417	4,878	5,833	5,715	4,486	5,888	2,495	59,504		59,504		59,504
27	TOTAL	\$ 174,070	\$ 180,682	\$ 170,805	\$ 170,519	\$ 200,322	\$ 190,159	\$ 195,364	\$ 175,251	\$ 190,707	\$ 211,655	\$ 183,136	\$ 201,346	\$ 2,223,616	\$ -	\$ 2,223,616	\$ 37,375	\$ 2,261,191

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.

Schedule: B-5

Docket No.: 080695-WU

Page 2 of 2

Schedule Year Ended: December 31, 2008

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Preparer: CJN&W & PWSC

Interim  Final

Recap Schedules: B-1

Historic  Projected

Line No.	(1) Account No. and Name	(2) JANUARY 2008	(3) FEBRUARY 2008	(4) MARCH 2008	(5) APRIL 2008	(6) MAY 2008	(7) JUNE 2008	(8) JULY 2008	(9) AUGUST 2008	(10) SEPTEMBER 2008	(11) OCTOBER 2008	(12) NOVEMBER 2008	(13) DECEMBER 2008	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual	(17) Proforma Adjustments	(18) Proforma Annual
1	601 Salaries & Wages - Employees	\$ 45,258	\$ 42,107	\$ 42,731	\$ 45,214	\$ 57,630	\$ 44,283	\$ 41,880	\$ 42,506	\$ 41,223	\$ 57,974	\$ 41,012	\$ 41,559	543,367		\$ 543,357		\$ 543,357
2	603 Salaries & Wages - Officers, Etc.													-				
3	604 Employee Pensions & Benefits	10,589	14,217	9,215	9,108	14,889	17,008	30,340	8,515	18,974	9,701	8,508	20,856	187,931		187,931		187,931
4	610 Purchased Water													-				
5	615 Purchased Power	12,830	12,067	12,142	12,334	13,435	15,158	12,965	12,013	15,038	15,147	12,968	12,029	167,822		157,822		157,822
6	616 Fuel for Power Purchased				419									419		419		419
7	618 Chemicals	1,270	1,995	1,418	2,205	3,477	5,081	3,456	4,893	4,719	2,585	2,990	7,357	42,026		42,026		42,026
8	620 Materials & Supplies	19,004	23,403	22,856	21,831	30,241	27,981	27,736	26,511	30,409	36,728	19,320	22,752	308,774		308,774		308,774
9	631 Contractual Services - Engr.						351				1,495			1,846		1,846		1,846
10	632 Contractual Services - Acct.		500											500		500		500
11	633 Contractual Services - Legal	128		357		118	42		698	1,532	8,352	483	4,943	16,657		16,657		16,657
12	634 Contractual Services - Mgmt. Fees	49,723	44,403	45,735	45,240	41,877	41,817	40,258	42,437	41,875	43,188	44,342	60,586	541,449		541,448		541,449
13	635 Contractual Services - Testing	2,043	7,093	3,173	1,840	878	2,811	2,185	1,960	1,227	2,358	1,920	718	28,008		28,008		28,008
14	636 Contractual Services - Other	15,218	14,715	14,747	15,235	14,728	14,788	14,774	14,758	14,744	15,195	14,832	14,855	178,367		178,367		178,367
15	641 Rental of Building/Real Prop.													-		-		-
16	642 Rental of Equipment													-		-		-
17	650 Transportation Expenses	3,154	2,998	3,920	2,440	7,374	5,181	6,034	4,151	4,047	5,400	2,895	1,523	48,885		48,885		48,885
18	656 Insurance - Vehicle	2,139	2,139	2,139	2,139	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	25,278		25,278		25,278
19	657 Insurance - General Liability	3,289	3,289	3,289	3,289	3,165	3,163	3,163	3,163	2,780	3,183	3,283	3,163	38,179		38,179		38,179
20	658 Insurance - Workman's Comp.	1,887	1,887	1,887	1,887	1,907	1,903	1,903	1,903	1,948	1,903	1,903	1,903	21,839		21,839		21,839
21	659 Insurance - Other	1,697	1,697	1,697	1,697	1,640	1,835	1,835	1,835	4,544	1,635	1,835	1,635	22,782		22,782		22,782
22	660 Advertising Expense													-		-		-
23	666 Reg. Comm. Exp. - Rate Case Amort.													-		-		-
24	667 Reg. Comm. Exp. - Other													-		-		-
25	670 Bad Debt Expense	978	2,738	753	813	1,655	1,712	2,069	2,187	1,251	1,782	1,777	2,482	20,197		20,197		20,197
26	675 Miscellaneous Expenses	4,875	5,486	4,584	4,847	5,222	5,417	4,876	5,833	5,715	4,486	5,668	2,495	59,504		59,504		59,504
27	TOTAL	\$ 174,070	\$ 180,682	\$ 179,805	\$ 170,519	\$ 200,322	\$ 190,159	\$ 195,364	\$ 175,251	\$ 190,707	\$ 211,655	\$ 183,138	\$ 201,346	\$ 2,223,816	\$ -	\$ 2,223,816	\$ -	\$ 2,223,816

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Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Test Year Ended: December 31, 2008

Schedule: B-7  
 Page 1 of 1  
 Preparer: CJN&W & PWSC

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/94	(3) Current TY 12/31/08	(4) TY Adj.'s per B-3(a)	(5) Adjusted TY 12/31/08	(6) Proforma Adj per B-3	(7) Proforma TY 12/31/08	(8) \$ Difference	(9) % Difference	(10) Explanation
1	601 Salaries & Wages - Employees	\$ 277,466	\$ 543,357	-	\$ 543,357	-	\$ 543,357	\$ 265,891	95.83 %	Allocation rate increased due to increased needs of a growing Utility; Capitalizations decreased as construction slowed
2										
3										
4	603 Salaries & Wages - Officers, Etc.									Primarily due to 348.6% increase in the cost of health insurance
5	604 Employee Pensions & Benefits	37,233	167,931	-	167,931	-	167,931	130,698	351.03	
6										
7	610 Purchased Water									Increases in electric utility rates
8	615 Purchased Power	77,853	157,822		157,822		157,822	79,969	102.72	
9	616 Fuel for Power Purchased	1,090	419		419		419	(671)	(61.56)	
10	618 Chemicals	46,459	42,026		42,026		42,026	(4,433)	(9.54)	No expense in prior test year
11	620 Materials & Supplies	234,266	308,774		308,774		308,774	74,508	31.80	
12	631 Contractual Services - Engr.	-	1,846		1,846		1,846	1,846	100.00	
13	632 Contractual Services - Acct.	-	500		500		500	500	100.00	No expense in prior test year
14	633 Contractual Services - Legal	12,395	16,657		16,657		16,657	4,262	34.38	increased due to data processing and personnel salary allocation
15	634 Contractual Services - Mgmt. Fees	261,520	541,449		541,449		541,449	279,929	107.04	
16										
17	635 Contractual Services - Testing	-	28,006		28,006		28,006	28,006	100.00	No expense in prior test year
18	636 Contractual Services - Other	111,183	178,367		178,367		178,367	67,184	60.43	Increase in operational needs and increase in fuel costs of 411%
19	641 Rental of Building/Real Prop.									
20	642 Rental of Equipment									
21	650 Transportation Expenses	11,751	48,885		48,885		48,885	37,134	316.01	Premiums increased greater than benchmark
22										Premiums increased greater than benchmark
23	656 Insurance - Vehicle	11,920	25,276		25,276		25,276	13,356	112.05	Premiums increased greater than benchmark
24	657 Insurance - General Liability	22,622	38,179		38,179		38,179	15,557	68.77	Premiums increased greater than benchmark
25	658 Insurance - Workman's Comp.	26,433	21,839		21,839		21,839	(4,594)	(17.38)	No expense in prior test year
26	659 Insurance - Other	11,464	22,782		22,782		22,782	11,318	98.73	
27	660 Advertising Expense									
28	666 Reg. Comm. Exp. - Rate Case Amort.					37,375	37,375	37,375	100.00	No expense in prior test year
29	667 Reg. Comm. Exp. - Other									Increase in customers...experience rate for bad debt in proportion to revenues increased by 0.28%
30	670 Bad Debt Expense	8,667	20,197		20,197		20,197	11,530	133.03	
31										
32	675 Miscellaneous Expenses	44,571	59,504		59,504		59,504	14,933	33.50	
33	TOTAL	\$ 1,196,893	\$ 2,223,816	\$ -	\$ 2,223,816	\$ 37,375	\$ 2,261,191	\$ 1,064,298	88.92 %	
34	Total Customers (ERC's)	9,123			12,466		12,466	3,343	36.64 %	
35	Consumer Price Index - U	478.52			602.32			123.80	25.87 %	
36	Benchmark Index: Increase in Customer ERC's							1.3664		
37	Increase in CPI							1.2587		
38	Total Benchmark Increase							1.7199		

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Company: Peoples Water Service Company of Florida, Inc.

Schedule: B-9

Docket No.: 080695-WU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	Peoples Water Service Co. of MD, Inc.	Management	\$ 541,449	Accounting, daily financial operations, management
2	Peoples Water Service Co. of MD, Inc.	Computer Services	176,934	Customer Billing services
3	Kruchko & Fries	Legal Fees	630	Employee Relations
4	Dominique Szabo	Engineering Fees	1,846	Site Survey Consultation

**Note: See Appendix (B) for detail of related party contractual services as required per Rule 25-30.436 (h).**

Company: Peoples Water Service Company of Florida, Inc.

Schedule: B-10

Docket No.: 080695-WU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: CJK&W & PWSC

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 list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Total Estimate of Charges by Firm	Type of Service Rendered
1	Cronin, Jackson, Nixon,	Robert Nixon	\$ 220	\$ 25,000	Accounting and preparation of MFR's, Discovery, PSC audit
2	and Wilson CPA's	Paul DeChario	175	35,000	
3					
4	Rose Sundstrom & Bentley	F. Marshall Deterding	320	60,000	Legal
5	Public Service Commission			4,500	Filing fees
6	Company expenses			<u>25,000</u>	Notices, customer meeting, misc.
7				<u>\$ 149,500</u>	

8 Estimate Through

9  PAA

10  Commission Hearing

11 Amortization Period 4 Years

12 Explanation if different from Section 367.0816, Florida

13 Not applicable

14 Amortization of Rate Case Expense:

15		(A) Water	(B) Wastewater	(C) Total
16	Prior unamortized rate case expense			
17	Current rate case expense	-	N/A	-
18	Total projected rate case expense	<u>\$ 149,500</u>		<u>\$ 149,500</u>
19	Annual amortization over 4 years	<u>\$ 37,375</u>		<u>\$ 37,375</u>
20	Method of allocation between systems:			
21	(Provide calculation)	Not applicable		

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008

Schedule: B-11  
Page 1 of 1  
Preparer: CJN&W & PWSC

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

Line No.	Consultant	Type of Service	Amount	Description of Work Performed
1				There were no maintenance projects during the prior two years, the test year, or budgeted for the one
2				year subsequent to the test year which were greater than 2% of test year revenues.

Company: Peoples Water Service Company of Florida, Inc.

Schedule: B-12

Docket No.: 080695-WU

Page 1 of 1

Schedule Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

Interim  Final

Historic  Projected

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.

Line No.	Acct. No.	(1) (2) (3) (4)				(5)	(6) (7) (8) (9)			
		Allocation Percentages					Description of Allocation Method	Amounts Allocated		
		Water	Sewer	Other (1)	Total			Water	Sewer	Other

1 The Company operates a single water system, therefore, this Schedule is not applicable.

Company: Peoples Water Service Company of Florida, Inc.

Schedule: B-13

Docket No.: 080695-WU

Page 1 of 2

Schedule Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

Interim [ ] Final [X]

Recap Schedules: B-1

Historic [X] Projected [ ]

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

No.	(1) Line Account No. and Name	(2) Test Year 12/31/08	(3) Adjustments(1)	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization					
3	302.1 Franchises					
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights					
7	304.2 Structures & Improvements	\$ 91	\$ 49	\$ 140		
8	305.2 Collect. & Impound. Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs	10,244	7,700	17,944		
11	308.2 Infiltration Galleries & Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	36,382	2,881	39,263		
15	339.2 Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	1,149	14	1,163		
19	320.3 Water Treatment Equipment	9,143	19,104	28,247		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements	5,177	(12)	5,165		
24	330.4 Distr. Reservoirs & Standpipes	58,404	(26,020)	32,384		
25	331.4 Transm. & Distribution Mains	86,357	8,075	94,432		
26	333.4 Services	53,517	(6,109)	47,408		
27	334.4 Meters & Meter Installations	104,676	(8,891) (2)	95,785		
28	335.4 Hydrants	15,949	(600)	15,349		
29	339.6 Backflow Prevention Devices	446	3,045	3,491		
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements	5,567	(485)	5,082		
33	340.5 Office Furniture & Equipment	14,086	(6,677)	7,409		
34	341.5 Transportation Equipment	41,826	3,784	45,610		
35	342.5 Stores Equipment		8	8		
36	343.5 Tools, Shop & Garage Equipment	881	(140)	741		
37	344.5 Laboratory Equipment					
38	345.5 Power Operated Equipment	20,158	(2,359)	17,799		
39	346.5 Communication Equipment	2,896	731	3,627		
40	347.5 Miscellaneous Equipment					
41	348.5 Other Tangible Plant					
42	TOTAL	466,949	(5,902)	461,047		
43	LESS: AMORTIZATION OF CIAC	(95,500)	(20,635) (2)	(116,135)		
44	NET DEPRECIATION EXPENSE - WATER	\$ 371,449	\$ (26,537)	\$ 344,912		\$ -
45	Notes: (1) Adjustments to adopt PSC guideline rates beginning in test year. See Appendix (A) for adjustment calculations.					
46	(2) Adjustment to switch to PSC guideline rates	\$ (28,308)				
47	Depreciation on proforma plant per A-3	19,417				
48	Total adjustment account 334.4	\$ (8,891)				

Company: Peoples Water Service Company of Florida, Inc.

Schedule: B-13

Docket No.: 080695-WU

Page 2 of 2

Schedule Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

Interim  Final

Recap Schedules: B-1

Historic  Projected

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

No.	(1) Line Account No. and Name	(2) Test Year 12/31/05	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization					
3	302.1 Franchises					
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights					
7	304.2 Structures & Improvements	\$ 91		\$ 91		
8	305.2 Collect. & Impound. Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs	10,244		10,244		
11	308.2 Infiltration Galleries & Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	36,382		36,382		
15	339.2 Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	1,149		1,149		
19	320.3 Water Treatment Equipment	9,143		9,143		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements	5,177		5,177		
24	330.4 Distr. Reservoirs & Standpipes	58,404		58,404		
25	331.4 Transm. & Distribution Mains	86,357		86,357		
26	333.4 Services	53,517		53,517		
27	334.4 Meters & Meter Installations	104,676		104,676		
28	335.4 Hydrants	15,949		15,949		
29	339.4 Other Plant & Misc. Equipment	446		446		
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements	5,567		5,567		
33	340.5 Office Furniture & Equipment	14,086		14,086		
34	341.5 Transportation Equipment	41,826		41,826		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	881		881		
37	344.5 Laboratory Equipment					
38	345.5 Power Operated Equipment	20,158		20,158		
39	346.5 Communication Equipment	2,896		2,896		
40	347.5 Miscellaneous Equipment					
41	348.5 Other Tangible Plant					
42	TOTAL	466,949	-	466,949		
43	LESS: AMORTIZATION OF CIAC	(95,500)	-	(95,500)		
44	NET DEPRECIATION EXPENSE - WATER	\$ 371,449	\$ -	\$ 371,449		\$ -

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: B-15  
 Page 1 of 2  
 Preparer: CJN&W & PWSC  
 Recap Schedules: B-1

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

(1)	(2)	(3)	(4)	(5)	(6)	
No.	Line Description	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal Property	Other	Total
<b>WATER</b>						
1	Test Year Per Books	\$ 137,177	\$ 51,832	\$ 113,871	\$ 981	\$ 303,861
2	Adjustments to Test Year (Explain)	799		2,683		3,482
		-	-	-	-	-
3	Total Test Year Adjustments	799	-	2,683	-	3,482
4	Adjusted Test Year	137,976	51,832	116,554	981	307,343
5	RAFs Assoc. with Revenue Increase	18,770	-	-	-	18,770
6	Total Balance	\$ 156,746	\$ 51,832	\$ 116,554	\$ 981	\$ 326,113
<b>SEWER</b>						
7	Test Year Per Books	The Company provides water service only, therefore, this Schedule is not applicable				
8	Adjustments to Test Year (Explain)					-
		-	-	-	-	-
9	Total Test Year Adjustments	-	-	-	-	-
10	Adjusted Test Year	-	-	-	-	-
11	RAFs Assoc. with Revenue Increase	-	-	-	-	-
12	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008  
 Interim  Final   
 Historic  Projected

Schedule: B-15  
 Page 2 of 2  
 Preparer: CJN&W & PWSC  
 Recap Schedules: B-1(a)

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

(1)	(2)	(3)	(4)	(5)	(6)	
No.	Line Description	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal Property	Other	Total
<b>WATER</b>						
1	Test Year Per Books	\$ 137,177	\$ 51,832	\$ 113,871	\$ 981	\$ 303,861
2	Adjustments to Test Year (Explain)					
3	RAFs assoc. with annualized revenue	799				799
4	Total Test Year Adjustments	799	-	-	-	799
5	Adjusted Test Year	137,976	51,832	113,871	981	304,660
6	RAFs Assoc. with Revenue Increase	15,796	-	-	-	15,796
7	Total Balance	<u>\$ 153,772</u>	<u>\$ 51,832</u>	<u>\$ 113,871</u>	<u>\$ 981</u>	<u>\$ 320,456</u>
<b>SEWER</b>						
8	Test Year Per Books	The Company provides wastewater service only, therefore, this Schedule is not applicable				
9	Adjustments to Test Year (Explain)	-				-
10	Total Test Year Adjustments	-	-	-	-	-
11	Adjusted Test Year	0	-	0	-	0
12	Total Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: C-1  
 Page 1 of 1  
 Preparer: CJN&W & PWSC

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 76,582	\$ 100,277	\$ 176,859	\$ 176,859	
2	Deferred Income Tax Expense	C-5					
3	ITC Realized This Year	C-7					
4	ITC Amortization	C-7					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-8	-	-	-	-	-
7	<b>Total Income Tax Expense</b>		<u>\$ 76,582</u>	<u>\$ 100,277</u>	<u>\$ 176,859</u>	<u>\$ 176,859</u>	<u>\$ -</u>

8 Note: The income tax provisions calculated in this section are presented solely because they are an MFR  
 9 requirement. See Schedule B-3 and B-3(a) for the calculation of the tax provisions requested in this Proceeding.

10 Utility Adjustments:

11	(A) Adjustment per C-2			<u>\$ 102,237</u>			
12							
13	(B) Adjust calculated total per books to actual per books						
14	for difference due to consolidated tax rate:						
15	Current tax expense per books			74,622			
16	Current tax expense per C-2			<u>76,582</u>			
17	Adjustment			<u>(1,960)</u>			
18	Total Adjustment			<u>\$ 100,277</u>			

Supporting Schedules: C-2, C-5, C-8, C-9  
 Recap Schedules: B-1, B-2

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008  
 Interim  Final   
 Historic  Projected

Schedule: C-1(a)  
 Page 1 of 1  
 Preparer: CJN&W & PWSC

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2(a)	\$ 76,582	\$ 88,650	\$ 165,232	\$ 165,232	
2	Deferred Income Tax Expense	C-5(a)					
3	ITC Realized This Year	C-7					
4	ITC Amortization	C-7					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-8	-	-	-	-	-
7	<b>Total Income Tax Expense</b>		<u>\$ 76,582</u>	<u>\$ 88,650</u>	<u>\$ 165,232</u>	<u>\$ 165,232</u>	<u>\$ -</u>
8	<b>Note: The income tax provisions calculated in this section are presented solely because they are an MFR</b>						
9	<b>requirement. See Schedule B-3 and B-3(a) for the calculation of the tax provisions requested in this</b>						
10	<b>proceeding.</b>						
11	<b>Utility Adjustments:</b>						
12	A. Adjustment per C-2(a)			<u>\$ 90,610</u>			
13	B. Adjust calculated total per books to actual per books						
14	for difference due to consolidated tax rate:						
15	Current tax expense per books			74,622			
16	Current tax expense per C-2(a)			<u>76,582</u>			
17	Adjustment			<u>(1,960)</u>			
18	Total Adjustment			<u>\$ 88,650</u>			

Supporting Schedules: C-2, C-5, C-8, C-9  
 Recap Schedules: B-1, B-2

Company: Peoples Water Service Company of Florida, Inc.

Schedule: C-2

Docket No.: 080695-WU

Page 1 of 1

Schedule Year Ended: December 31, 2008

Preparer: CJN&amp;W &amp; PWSC

Interim [ ] Final [X]

Historic [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.

Line No.		Total Per Books	Utility Adjustments(1)	Utility Adjusted	Water	Sewer
1	Net Utility Operating Income (Sch. B-1)	\$ 74,633	\$ 271,689	\$ 346,322	\$ 346,322	
2	Add: Income Tax Expense Per Books (Sch. B-1)	74,622	-	74,622	74,622	-
3	Subtotal	149,255	271,689	420,944	420,944	-
4	Less: Interest Charges (Sch. C-3)	(3,842)	-	(3,842)	(3,842)	-
5	Taxable Income Per Books	145,413	271,689	417,102	417,102	-
6	Schedule M Adjustments:					
7	Permanent Differences (From Sch. C-4)	-	-	-	-	-
8	Timing Differences (From Sch. C-5)	58,583	-	58,583	58,583	-
9	Total Schedule M Adjustments	58,583	-	58,583	58,583	-
10	Taxable Income Before State Taxes	203,996	271,689	475,685	475,685	-
11	Less: State Income Tax Exemption (\$5,000)	5,000	-	5,000	5,000	-
12	State Taxable Income	198,996	271,689	470,685	470,685	-
13	State Income Tax (5.5% of Line 12)*	10,945	14,943	25,888	25,888	-
14	Emergency Excise Tax					
15	Credits					
16	Current State Income Taxes	10,945	14,943	25,888	25,888	-
17	Federal Taxable Income (Line 10 - Line 16)	193,051	256,746	449,797	449,797	-
18	Federal Income Tax Rate	0.34	0.34	0.34	0.34	-
19	Federal Income Taxes (Line 17 x Line 18)	65,637	87,294	152,931	152,931	-
20	Less: Investment Tax Credit Realized					
21	This Year (Sch. C-8)	-	-	-	-	-
22	Current Federal Inc. Taxes (Line 18 - Line 19)	65,637	87,294	152,931	152,931	-
23	Summary:					
24	Current State Income Taxes (Line 13)	10,945	14,943	25,888	25,888	-
25	Current Federal Income Taxes (Line 22)	65,637	87,294	152,931	152,931	-
26	Total Current Income Tax Expense (To C-1)	\$ 76,582	\$ 102,237	\$ 178,819	\$ 178,819	\$ -

Supporting Schedules: B-1,C-3,C-4,C-5,C-8

Recap Schedules: C-1

Company: Peoples Water Service Company of Florida, Inc.

Schedule: C-2(a)

Docket No.: 080695-WU

Page 1 of 1

Schedule Year Ended: December 31, 2008

Preparer: CJN&amp;W &amp; PWSC

Interim  Final Historic  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.

Line No.		Total Per Books	Utility Adjustments(1)	Utility Adjusted	Water	Sewer
1	Net Utility Operating Income (Sch. B-1)	\$ 74,633	\$ 240,792	\$ 315,425	\$ 315,425	
2	Add: Income Tax Expense Per Books (Sch. B-1)	74,622	-	74,622	74,622	-
3	Subtotal	149,255	240,792	390,047	390,047	-
4	Less: Interest Charges (Sch. C-3)	(3,842)	-	(3,842)	(3,842)	-
5	Taxable Income Per Books	145,413	240,792	386,205	386,205	-
6	Schedule M Adjustments:					
7	Permanent Differences (From Sch. C-4)	-	-	-	-	-
8	Timing Differences (From Sch. C-5(a))	58,583	-	58,583	58,583	-
9	Total Schedule M Adjustments	58,583	-	58,583	58,583	-
10	Taxable Income Before State Taxes	203,996	240,792	444,788	444,788	-
11	Less: State Income Tax Exemption (\$5,000)	5,000	-	5,000	5,000	-
12	State Taxable Income	198,996	240,792	439,788	439,788	-
13	State Income Tax (5.5% of Line 12)*	10,945	13,243	24,188	24,188	-
14	Emergency Excise Tax					
15	Credits					
16	Current State Income Taxes	10,945	13,243	24,188	24,188	-
17	Federal Taxable Income (Line 10 - Line 16)	193,051	227,549	420,600	420,600	-
18	Federal Income Tax Rate	0.34	0.34	0.34	0.34	-
19	Federal Income Taxes (Line 17 x Line 18)	65,637	77,367	143,004	143,004	-
20	Less: Investment Tax Credit Realized					
21	This Year (Sch. C-8)	-	-	-	-	-
22	Current Federal Inc. Taxes (Line 19 - Line 21)	65,637	77,367	143,004	143,004	-
23	Summary:					
24	Current State Income Taxes (Line 16)	10,945	13,243	24,188	24,188	-
25	Current Federal Income Taxes (Line 22)	65,637	77,367	143,004	143,004	-
26	Total Current Income Tax Expense (To C-1)	\$ 76,582	\$ 90,610	\$ 167,192	\$ 167,192	\$ -

Supporting Schedules: B-1,C-3,C-4,C-5,C-8

Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: Peoples Water Service Company of Florida, Inc.

Page 1 of 1

Docket No.: 080695-WU

Preparer: CJN&W & PWSC

Schedule Year Ended: December 31, 2008

Interim  Final

Historic  Projected

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt	-	-	-	-	N/A
2	Amortization of Debt Premium, Disc. and Expense Net	-	-	-	-	-
3	Interest on Short-Term Debt	-	-	-	-	-
4	Other Interest Expense	\$ 3,842	-	\$ 3,842	\$ 3,842	-
5	AFUDC	-	-	-	-	-
6	ITC Interest Synchronization	N/A	-	-	-	-
7	(IRC 46(f)(2) only - See below)	-	-	-	-	-
8	<b>Total Used For Tax Calculation</b>	<b>\$ 3,842</b>	<b>\$ -</b>	<b>\$ 3,842</b>	<b>\$ 3,842</b>	<b>\$ -</b>

Supporting Schedules: D-1,C-8  
Recap Schedules: C-2

Company: Peoples Water Service Company of Florida, Inc.

Schedule: C-4

Docket No.: 080695-WU

Page 1 of 1

Schedule Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

Interim  Final

Historic  Projected

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

---

Line

No.

1 There are no permanent book/tax differences

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: C-5  
 Page 1 of 1  
 Preparer: CJN&W & PWSC

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

Line No.	Description	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Water	Sewer
1	Deferred Income Tax Adjustment-Federal	\$ 50,020	\$ -	\$ 50,020	\$ 50,020	N/A
2	Deferred Income Tax Adjustment-State	8,563	-	8,563	8,563	
<b>Total</b>		<u>\$ 58,583</u>	<u>\$ -</u>	<u>\$ 58,583</u>	<u>\$ 58,583</u>	<u>\$ -</u>

Supporting Schedules: None  
 Recap Schedules: C-2

Company: Peoples Water Service Company of Florida, Inc.

Schedule: C-5(a)

Docket No.: 080695-WU

Page 1 of 1

Schedule Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

Interim  Final

Historic  Projected

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Deferred Income Tax Adjustment-Federal	\$ 50,020	\$ -	\$ 50,020	\$ 50,020	N/A
2	Deferred Income Tax Adjustment-State	8,563	-	8,563	8,563	
<b>Total</b>		<b>\$ 58,583</b>	<b>\$ -</b>	<b>\$ 58,583</b>	<b>\$ 58,583</b>	<b>\$ -</b>

Supporting Schedules: None

Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008  
 Interim  Final   
 Historic  Projected

Schedule: C-6  
 Page 1 of 3  
 Preparer: CJN&W & PWSC

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 190.0001			Account No. 281.0001			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	1994	-	-	-	19,185	112,382	131,567	19,185	112,382	131,567
2	1995	-	-	-	23,555	137,605	161,160	23,555	137,605	161,160
3	1996	-	-	-	24,844	145,131	169,975	24,844	145,131	169,975
4	1997	-	-	-	26,411	154,287	180,698	26,411	154,287	180,698
5	1998	-	-	-	27,824	162,543	190,367	27,824	162,543	190,367
6	1999	-	-	-	27,719	161,928	189,647	27,719	161,928	189,647
7	2000	-	-	-	34,317	200,471	234,788	34,317	200,471	234,788
8	2001	-	-	-	31,048	181,375	212,423	31,048	181,375	212,423
9	2002	-	-	-	33,089	193,303	226,392	33,089	193,303	226,392
10	2003	-	-	-	28,712	167,730	196,442	28,712	167,730	196,442
11	2004	-	-	-	44,396	259,354	303,750	44,396	259,354	303,750
12	2005	-	-	-	44,141	257,865	302,006	44,141	257,865	302,006
13	2006	-	-	-	41,991	245,306	287,297	41,991	245,306	287,297
14	2007	-	-	-	37,327	218,058	255,385	37,327	218,058	255,385
15	2008	-	-	-	45,890	268,078	313,968	45,890	268,078	313,968

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Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008  
 Interim  Final   
 Historic  Projected

Schedule: C-6  
 Page 2 of 3  
 Preparer: CJN&W & PWSC

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. 190.0001 Deferred Tax Debits					Account No. 281.001 (Deferred Tax Credits)				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	1994										19,185
2	1995	-				-	19,185	4,370			23,555
3	1996	-				-	23,555	1,289			24,844
4	1997	-				-	24,844	1,567			26,411
5	1998	-				-	26,411	1,413			27,824
6	1999	-				-	27,824	(105)			27,719
7	2000	-				-	27,719	6,598			34,317
8	2001	-				-	34,317	(3,269)			31,048
9	2002	-				-	31,048	2,041			33,089
10	2003	-				-	33,089	(4,377)			28,712
11	2004	-				-	28,712	15,684			44,396
12	2005	-				-	44,396	(255)			44,141
13	2006	-				-	44,141	(2,150)			41,991
14	2007	-				-	41,991	(4,664)			37,327
15	2008	-				-	37,327	8,563			45,890

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Supporting Schedules: None  
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008  
 Interim  Final   
 Historic  Projected

Schedule: C-6  
 Page 3 of 3  
 Preparer: CJN&W & PWSC

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. 190.0001 (Deferred Tax Debits)				Account No. 281.001 (Deferred Tax Credits)					
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	1994										112,382
2	1995	-				-	112,382	25,223			137,605
3	1996	-				-	137,605	7,526			145,131
4	1997	-				-	145,131	9,156			154,287
5	1998	-				-	154,287	8,256			162,543
6	1999	-				-	162,543	(615)			161,928
7	2000	-				-	161,928	38,543			200,471
8	2001	-				-	200,471	(19,096)			181,375
9	2002	-				-	181,375	11,928			193,303
10	2003	-				-	193,303	(25,573)			167,730
11	2004	-				-	167,730	91,624			259,354
12	2005	-				-	259,354	(1,489)			257,865
13	2006	-				-	257,865	(12,559)			245,306
14	2007	-				-	245,306	(27,248)			218,058
15	2008	-				-	218,058	50,020			268,078

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Supporting Schedules: None  
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008

Schedule: C-7  
 Page 1 of 4  
 Preparer: CJN&W & PWSC

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

Line No.	Year	3% ITC						4% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

1 The Utility has no investment tax credits; therefore, this schedule is not applicable

Supporting Schedules: None  
 Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008

Schedule: C-7  
 Page 2 of 4  
 Preparer: CJN&W & PWSC

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

Line No.	Year	8% ITC					10% ITC				
		Amount Realized		Amortization			Amount Realized		Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year

1 The Utility has no investment tax credits; therefore, this schedule is not applicable

Supporting Schedules: None  
 Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Company: Peoples Water Service Company of Florida, Inc.

Schedule: C-7

Docket No.: 080695-WU

Page 3 of 4

Schedule Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

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.

---

Line  
No.

1 The Company has no Investment Tax Credits

Company: Peoples Water Service Company of Florida, Inc.

Schedule: C-7

Docket No.: 080695-WU

Page 4 of 4

Schedule Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

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

---

Line  
No.

1      The Company has not filed a Section 46(f) investment tax credit election.

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008

Schedule: C-8  
 Page 1 of 2  
 Preparer: CJN&W & PWSC

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

Line No.	Description	Parent's Name: Amount	The Peoples Water Service Company		
			% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt:		%	%	%
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity - Common Stock	19,816	0.10		-
5	Retained Earnings - Parent Only	18,806,775	99.13		-
6	Deferred Income Tax	-			
7	Other Paid in Capital	145,536	0.77		-
8	Total	\$ 18,972,127	100.00 %		- %
9	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)				
10	X Equity of Subsidiary (To C-1)				
11	The Company's parent does not have any debt; therefore, this schedule is not applicable.				

Supporting Schedules: None  
 Recap Schedules: C-3

Company: Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Schedule Year Ended: December 31, 2008

Schedule: C-8  
 Page 2 of 2  
 Preparer: CJN&W & PWSC

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

Line No.	Description	Parent's Name: Amount	The Peoples Water Service Company		
			% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt:		%	%	%
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity - Common Stock	\$ 19,816	0.10		-
5	Retained Earnings - Parent Only	18,806,775	99.13		-
6	Deferred Income Tax				
7	Other Paid in Capital	<u>145,536</u>	<u>0.77</u>		-
8	Total	<u>\$ 18,972,127</u>	<u>100.00</u> %		- %
9	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)				
10	X Equity of Subsidiary (To C-1)				
11	The Company's parent does not have any debt; therefore, this schedule is not applicable.				

Supporting Schedules: None  
 Recap Schedules: C-3

Company: Peoples Water Service Company of Florida, Inc.

Schedule: C-9

Docket No.: 080695-WU

Page 1 of 1

Schedule Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

**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.**

---

Line  
No.

- 1 Copies of the tax returns are available at the Company's office and will be furnished to the Commission
- 2 Auditors upon request.

Company: Peoples Water Service Company of Florida, Inc.

Schedule: C-10

Docket No.: 080695-WU

Page 1 of 1

Schedule Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

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

---

(1) What tax years are currently open with the Internal Revenue Service?  
2005, 2006, and 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 revenues at issue with the IRS?  
No

Schedule of Requested Cost of Capital (Final Rates)  
Beginning and End of Year Average

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Schedule Year Ended: December 31, 2008  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: D-1  
Page 1 of 1  
Preparer: CJN&W & PWSC  
Subsidiary [X] or Consolidated [ ]

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

Line No.	(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt		%	%
2	Short-Term Debt			
3	Preferred Stock			
4	Customer Deposits	\$ 115,984	2.97	6.00 0.18
5	Common Equity	3,484,603	89.25	9.74 8.69
6	Tax Credits - Zero Cost			
7	Accumulated Deferred Income Tax	303,833	7.78	
8	Other (Explain)			
9	<b>Total</b>	<b>\$ 3,904,420</b>	<b>100.00 %</b>	<b>8.87 %</b>

Schedule of Requested Cost of Capital (Interim Rates)  
Beginning and End of Year Average

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Schedule Year Ended: December 31, 2008  
Interim  Final   
Historic  Projected

Schedule: D-1 (a)  
Page 1 of 1  
Preparer: CJN&W & PWSC

Subsidiary  or Consolidated

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

Line No.	(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt		%	%
2	Short-Term Debt			
3	Preferred Stock			
4	Customer Deposits	\$ 115,984	3.26	6.00 0.20
5	Common Equity	3,164,204	88.98	9.74 8.67
6	Tax Credits - Zero Cost			
7	Accumulated Deferred Income Tax	275,896	7.76	
8	Other (Explain)			
9	<b>Total</b>	<b>\$ 3,556,084</b>	<b>100.00 %</b>	<b>8.87 %</b>

10 Note: The utility has never had a formal rate proceeding before the Commission and has no established  
11 rate of return on equity. Accordingly, the interim cost of equity is based on the Commission's current  
12 leverage formula.

Reconciliation of Capital Structure to Requested Rate Base (Final)  
Beginning and End of Year Average

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Schedule Year Ended: December 31, 2008  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

Schedule: D-2  
Page 1 of 1  
Preparer: CJN&W & PWSC

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments		(5) Prorata Amount	(6) Reconciled To Requested Rate Base
			(4) Specific	(4) Prorata %		
1	Long-Term Debt	-			%	
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity	\$ 3,187,570		91.98	\$ 297,033	\$ 3,484,603
5	Customer Deposits	115,984				115,984
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax	277,917	-	8.02	25,916	303,833
9	Total	\$ 3,581,471	\$ -	100.00 %	\$ 322,949	\$ 3,904,420

10 \* List corresponding adjustments to rate base below:

11	Description	Amount
----	-------------	--------

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7  
Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base (Interim)  
Beginning and End of Year Average

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Schedule Year Ended: December 31, 2008  
Interim  Final   
Historic  Projected

Schedule: D-2 (a)  
Page 1 of 1  
Preparer: CJN&W & PWSC

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments.  
Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(3) Specific	(4) Prorata %	(5) Prorata Amount	
1	Long-Term Debt	-		%		
2	Short-Term Debt	-				
3	Preferred Stock					
4	Common Equity	\$ 3,187,570		91.98	(23,366) \$	3,164,204
5	Customer Deposits	115,984				115,984
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax	277,917	-	8.02	(2,021)	275,896
9	Total	\$ 3,581,471	\$ -	100.00 %	\$ (25,387)	\$ 3,556,084

10 \* List corresponding adjustments to rate base below:

11	Description	Amount
----	-------------	--------

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7  
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.

Docket No.: 080695-WU

Schedule Year Ended: December 31, 2008

Interim  Final

Historic  Projected

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3

Page 1 of 1

Preparer: CJN&W & PWSC

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1 Neither the Company nor its Parent have any preferred stock; therefore, this schedule is not applicable.

Company: Peoples Water Service Company of Florida, Inc.

Schedule: D-4

Docket No.: 080695-WU

Page 1 of 1

Schedule Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

Interim  Final

Historic  Projected

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) 13-Month Average Amt. Outstanding	(4) Effective Cost Rate	
1	Neither the Company nor its Parent have any short term debt; therefore, this schedule is not applicable.					%
2	Totals	\$ -		\$ -		%

Cost of Long-Term Debt  
13-Month Average

Florida Public Service Commission

Company: Peoples Water Service Company of Florida,  
Docket No.: 080695-WU  
Schedule Year Ended: December 31, 2008  
Interim [ ] Final [X]  
Historic [X] Projected [ ]

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 (i.e., 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.

Schedule: D-5  
Page 1 of 1  
Preparer: CJN&W & PWSC

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Issue	Principal	13-month	Amount	Unamortized	Unamortized	Annual	Annual	Interest	Total	
Line	Description, Coupon	Date-	Amount	Average	Outstanding	Discount	Issuing	Amortization	Amort. of	Cost	Interest	Effective
No.	Rate, Years of Life	Maturity	(Face	Principal	Within	(Premium)	Expense	of Discount	Expense on	(Coupon	Cost	Cost Rate
		Date	Value)	Amount	One Year	Associated	Associated	on Principal	Principal	Rate) x		
				Outstanding	Outstanding	With Col(4)	With Col(4)	Outstanding	Outstanding	Col (4)	(8)+(9)+(10)	(11)/((4)-(8)-(7))

1 Neither the Company nor its Parent have any long term debt; therefore, this schedule is not applicable.

%

2	Total		\$ -	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
---	-------	--	------	------	------	---	------	------	---	------	------	---

%

Supporting Schedules: D-6  
Recap Schedules: A-19,D-2

Cost of Long-Term Debt  
13-Month Average

Florida Public Service Commission

Company: Peoples Water Service Company of Florida,  
Docket No.: 080695-WU  
Schedule Year Ended: December 31, 2008  
Interim  Final   
Historic  Projected

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 (i.e., 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.

Schedule: D-5(a)  
Page 1 of 1  
Preparer: CJN&W & PWSC

Line No.	Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Principal Amount Sold (Face Value)	13-month Average Principal Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))

1 Neither the Company nor its Parent have any long term debt; therefore, this schedule is not applicable.

%

2	Total		\$ -	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	%
---	-------	--	------	------	------	---	------	------	---	------	------	---

Supporting Schedules: D-6  
Recap Schedules: A-19,D-2

Cost of Variable Rate Long-Term Debt  
Beginning and End of Year Average

Florida Public Service Commission

Company: Peoples Water Service Company of F  
Docket No.: 080695-WU  
Schedule Year Ended: December 31, 2008  
Interim  Final   
Historic  Projected

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-6  
Page 1 of 1  
Preparer: CJN&W & PWSC

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

1 Neither the Company nor its Parent have any long term debt; therefore, this schedule is not applicable.

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
------	------	------	------	------	------	------	------	------	------	------	------	------

Supporting Schedules: None  
Recap Schedules: A-19,D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Peoples Water Service Company of Florida, Inc.

Schedule: D-7

Docket No.: 080695-WU

Page 1 of 1

Schedule Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

Interim  Final

Historic  Projected

Explanation: Provide a schedule of customer deposits as shown.

Line No.	(1) For the Year Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)	(6) Interest Expense
1	12/31/2008	\$ 116,501	\$ 70,960	\$ 71,995	\$ 115,466	\$ 6,928
2	<b>Total</b>	<u>\$ 116,501</u>	<u>\$ 70,960</u>	<u>\$ 71,995</u>	<u>\$ 115,466</u>	<u>\$ 6,928</u>
3	<b>Simple Average Balance</b>				<u>\$ 115,984</u>	
4	<b>Effective Interest Rate</b>					
5	<b>(Interest/Simple Average Balance)</b>				<u>5.97</u>	%

Recap Schedules: A-19, D-2

Peoples Water Service Company of Florida, Inc.

Schedule: E-1

Docket No.: 080695-WU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: CJN&amp;W &amp; PWSC

Water [x] or Sewer [ ]

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2) Monthly Present Rates (1)	(3) Monthly Interim Rates	(4) Monthly Proposed Rates
1	<u>Residential -Minimum charges / base facility charges (2)</u>			
2	5/8" x 3/4" (3,000 gallon minimum)	\$ 10.05	\$ 11.27	\$ 11.31
3	1" (6,300 gallon minimum)	22.97	25.75	28.28
4	1-1/4" (8,800 gallon minimum)	32.76	36.72	39.59
5	1 1/2" (10,900 gallon minimum)	40.60	45.51	56.55
6	2" (30,500 gallon minimum)	107.41	120.40	90.48
7	3" (64,600 gallon minimum)	221.87	248.69	169.65
8	4" (132,800 gallon minimum)	450.81	505.31	282.75
9	6" (269,100 gallon minimum)	908.32	1,018.14	565.50
10	Gallonge Charges per 1,000 gallons:			
11	First 3,000 gallons - included in minimum charge	10.05	11.27	
12	Next 7,000 gallons in excess of minimum	3.91	4.38	
13	Next 10,000 gallons in excess of minimum	3.47	3.89	
14	All over 20,000 gallons per month	3.35	3.76	
15	Proposed Gallonge Charges:			
16	Block 1 ( First 7,000 gallons)			2.25
17	Block 2 (7,001 to 15,000 gallons)			3.38
18	Block 3 (15001 to 20,000 gallons)			4.50
19	Block 4 (over 20,000 gallons)			6.75
20	<u>General Service, Multi - Family, Public Authority, Hydrant</u>			
21	<u>Meters, and Irrigation - Minimum Charges / Base Facility</u>			
22	<u>Charges (2)</u>			
23	5/8" x 3/4" (3,000 gallon minimum)	10.05	11.27	11.31
24	1" (6,300 gallon minimum)	22.97	25.75	28.28
25	1-1/4" (8,800 gallon minimum)	32.76	36.72	39.59
26	1 1/2" (10,900 gallon minimum)	40.60	45.51	56.55
27	2" (30,500 gallon minimum)	107.41	120.40	90.48
28	3" (64,600 gallon minimum)	221.87	248.69	169.65
29	4" (132,800 gallon minimum)	450.81	505.31	282.75
30	6" (269,100 gallon minimum)	908.32	1,018.14	565.50
31	8"	-	-	1,017.90
32	10"			1,639.95
33	Gallonge Charges per 1,000 gallons:			
34	First 3,000 gallons - included in minimum charge	10.05	11.27	
35	Next 7,000 gallons in excess of minimum	3.91	4.38	
36	Next 10,000 gallons in excess of minimum	3.47	3.89	
37	All over 20,000 gallons per month	3.35	3.76	
38	Proposed Gallonge Charge per 1,000 Gallons			2.75
39	<u>Fire Protection Service (Sprinklers &amp; Private Fire Hydrants)</u>			
40	2" connection	12.78	14.33	7.54
41	3" connection	15.36	17.22	14.14
42	4" connection	19.59	21.96	23.56
43	6" connection	30.68	34.39	47.13
44	8" connection	51.17	57.36	84.83
45	10" connection	76.70	85.97	136.66
46	Notes:(1) Present rates per 2008 Indexing, effective September 1, 2008.			
47	(2) Present minimum (base) charges include monthly minimum usage. The proposed final base			
48	facility charges have no monthly minimums.			

Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Test Year Ended: December 31, 2008  
 Water [X] or Sewer [ ]

Schedule: E-2  
 Page 1 of 4  
 Preparer: C.JN&W & PWSC

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

Line No.	(1) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Test Year Rates	(5) Total Test Year Revenue
1	<u>Residential</u>				
2	Minimum Charges:				
3	5/8 x 3/4"				
4	1/1/08 to 8/31/08	64,831		\$ 9.89	\$ 641,179
5	9/1/08 to 12/31/08	32,398		10.05	325,600
6	1"				
7	1/1/08 to 8/31/08	1,343		22.61	30,365
8	9/1/08 to 12/31/08	677		22.97	15,551
9	1-1/4"				
10	1/1/08 to 8/31/08	8		32.25	258
11	9/1/08 to 12/31/08	4		32.76	131
12	1-1/2"				
13	1/1/08 to 8/31/08	16		39.96	639
14	9/1/08 to 12/31/08	8		40.60	325
15	2"				
16	1/1/08 to 8/31/08	24		105.73	2,538
17	9/1/08 to 12/31/08	<u>12</u>		107.41	<u>1,289</u>
18	Total residential minimum charges	<u>99,321</u>			<u>1,017,875</u>
19	Excess Gallonage Charges:				
20	7,000 gallons in excess of minimums				
21	1/1/08 to 8/31/08		132,423	3.85	509,829
22	9/1/08 to 12/31/08		66,452	3.91	259,827
23	Next 10,000 gallons in excess of minimum				
24	1/1/08 to 8/31/08		31,416	3.42	107,443
25	9/1/08 to 12/31/08		15,434	3.47	53,556
26	All over 20,000 gallons				
27	1/1/08 to 8/31/08		19,580	3.30	64,614
28	9/1/08 to 12/31/08		<u>12,525</u>	3.35	<u>41,959</u>
29	Total residential gallonage charges		<u>277,830</u>		<u>1,037,228</u>
30	Total residential revenue				<u>2,055,103</u>
31	<u>General Service</u>				
32	Minimum Charges:				
33	5/8 x 3/4"				
34	1/1/08 to 8/31/08	2,720		9.89	26,901
35	9/1/08 to 12/31/08	1,346		10.05	13,527
36	1"				
37	1/1/08 to 8/31/08	623		22.61	14,086
38	9/1/08 to 12/31/08	309		22.97	7,098
39	1-1/4"				
40	1/1/08 to 8/31/08	2		32.25	65
41	9/1/08 to 12/31/08	-		32.76	-
42	1-1/2"				
43	1/1/08 to 8/31/08	233		39.96	9,311
44	9/1/08 to 12/31/08	<u>122</u>		40.60	<u>4,953</u>
45	Subtotal	<u>5,355</u>			<u>75,941</u>

Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Test Year Ended: December 31, 2008  
 Water [ X ] or Sewer [ ]

Schedule: E-2  
 Page 2 of 4  
 Preparer: CJN&W & PWSC

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) Line No.	(5) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Test Year Rates	(5) Total Test Year Revenue
1	General Service				
2	Minimum Charges:				
3	2"				-
4	1/1/08 to 8/31/08	117		\$ 105.73	\$ 12,370
5	9/1/08 to 12/31/08	68		107.41	7,304
6	3"				
7	1/1/08 to 8/31/08	16		218.40	3,494
8	9/1/08 to 12/31/08	8		221.87	1,775
9	Total general service minimum charges	<u>5,564</u>			<u>100,884</u>
10	Excess Gallonage Charges:				
11	7,000 gallons in excess of minimums				
12	1/1/08 to 8/31/08		6,173	3.85	23,766
13	9/1/08 to 12/31/08		3,008	3.91	11,761
14	Next 10,000 gallons in excess of minimum				
15	1/1/08 to 8/31/08		5,732	3.42	19,603
16	9/1/08 to 12/31/08		2,762	3.47	9,584
17	All over 20,000 gallons & minimum above 20,000				
18	1/1/08 to 8/31/08		18,599	3.30	61,377
19	9/1/08 to 12/31/08		10,586	3.35	35,463
20	Total general service excess gallonage charges		<u>46,860</u>		<u>161,554</u>
21	Total General service revenue				<u>262,438</u>
22	Multi-family				
23	Minimum Charges:				
24	5/8 x 3/4"				
25	1/1/08 to 8/31/08	1,368		9.89	13,530
26	9/1/08 to 12/31/08	680		10.05	6,834
27	1"				
28	1/1/08 to 8/31/08	458		22.61	10,355
29	9/1/08 to 12/31/08	228		22.97	5,237
30	1-1/2"				
31	1/1/08 to 8/31/08	481		39.96	19,221
32	9/1/08 to 12/31/08	240		40.60	9,744
33	2"				
34	1/1/08 to 8/31/08	112		105.73	11,842
35	9/1/08 to 12/31/08	56		107.41	6,015
36	3"				
37	1/1/08 to 8/31/08	16		218.40	3,494
38	9/1/08 to 12/31/08	8		221.87	1,775
39	4"				
40	1/1/08 to 8/31/08	16		443.75	7,100
41	9/1/08 to 12/31/08	8		450.81	3,606
42	6"				
43	1/1/08 to 8/31/08	48		894.10	42,917
44	9/1/08 to 12/31/08	24		908.32	21,800
45	Total multi-family minimum charges	<u>3,743</u>			<u>163,470</u>

Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Test Year Ended: December 31, 2008  
 Water [X] or Sewer [ ]

Schedule: E-2  
 Page 3 of 4  
 Preparer: CJN&W & PWSC

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) Line No.	(5) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Test Year Rates	(5) Total Test Year Revenue
1	Multi-family				
2	Excess Gallonage Charges:				
3	7,000 gallons in excess of minimums				
4	1/1/08 to 8/31/08		6,459	\$ 3.85	\$ 24,867
5	9/1/08 to 12/31/08		3,092	3.91	12,090
6	Next 10,000 gallons in excess of minimum				
7	1/1/08 to 8/31/08		8,103	3.42	27,712
8	9/1/08 to 12/31/08		4,107	3.47	14,251
9	All over 20,000 gallons & minimum above 20,000				
10	1/1/08 to 8/31/08		43,597	3.30	143,870
11	9/1/08 to 12/31/08		24,135	3.35	80,852
12	Total general service excess gallonage charges		89,493		303,642
13	Total Multi-family revenue				467,112
14	Public Authority				
15	Minimum Charges:				
16	5/8 x 3/4"				
17	1/1/08 to 8/31/08	104		9.89	1,029
18	9/1/08 to 12/31/08	52		10.05	523
19	1"				
20	1/1/08 to 8/31/08	18		22.61	407
21	9/1/08 to 12/31/08	8		22.97	184
22	1-1/2"				
23	1/1/08 to 8/31/08	36		39.96	1,439
24	9/1/08 to 12/31/08	20		40.60	812
25	2"				
26	1/1/08 to 8/31/08	40		105.73	4,229
27	9/1/08 to 12/31/08	20		107.41	2,148
28	6"				
29	1/1/08 to 8/31/08	8		894.10	7,153
30	9/1/08 to 12/31/08	4		908.32	3,633
31	Total Public authority minimum charges	310			21,557
32	Excess Gallonage Charges:				
33	7,000 gallons in excess of minimums				
34	1/1/08 to 8/31/08		84	3.85	323
35	9/1/08 to 12/31/08		38	3.91	149
36	Next 10,000 gallons in excess of minimum				
37	1/1/08 to 8/31/08		250	3.42	855
38	9/1/08 to 12/31/08		125	3.47	434
39	All over 20,000 gallons & minimum above 20,000				
40	1/1/08 to 8/31/08		4,686	3.30	15,464
41	9/1/08 to 12/31/08		2,959	3.35	9,913
42	Total public authority excess gallonage charges		8,142		27,138
43	Total public authority revenue				48,695

Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Test Year Ended: December 31, 2008  
 Water [ X ] or Sewer [ ]

Schedule: E-2  
 Page 4 of 4  
 Preparer: CJN&W & PWSC

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) Line No.	(5) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Test Year Rates	(5) Total Test Year Revenue
1	Irrigation				
2	Minimum Charges:				
3	5/8 x 3/4"				
4	1/1/08 to 8/31/08	244		\$ 9.89	\$ 2,413
5	9/1/08 to 12/31/08	134		10.05	1,347
6	1"				
7	1/1/08 to 8/31/08	167		22.61	3,776
8	9/1/08 to 12/31/08	84		22.97	1,929
9	1-1/4"				
10	1/1/08 to 8/31/08	8		32.25	258
11	9/1/08 to 12/31/08	4		32.76	131
12	1-1/2"				
13	1/1/08 to 8/31/08	16		39.96	639
14	9/1/08 to 12/31/08	13		40.60	528
15	2"				
16	1/1/08 to 8/31/08	8		105.73	846
17	9/1/08 to 12/31/08	4		107.41	430
18	Total irrigation minimum charges	682			12,297
19	Excess Gallonage Charges:				
20	7,000 gallons in excess of minimums				
21	1/1/08 to 8/31/08		1,284	3.85	4,943
22	9/1/08 to 12/31/08		834	3.91	3,261
23	Next 10,000 gallons in excess of minimum				
24	1/1/08 to 8/31/08		1,521	3.42	5,202
25	9/1/08 to 12/31/08		1,053	3.47	3,654
26	All over 20,000 gallons & minimum above 20,000				
27	1/1/08 to 8/31/08		6,116	3.30	20,183
28	9/1/08 to 12/31/08		4,119	3.35	13,799
29	Total public irrigation excess gallonage charges		14,927		51,042
30	Total irrigation revenue				63,339
31	Metered Fire Hydrants				
32	2" portable meters - minimum charges				
33	1/1/08 to 8/31/08	39		105.73	4,123
34	9/1/08 to 12/31/08	9		107.41	967
35	Excess Gallonage Charges (Over 31,000 gallons)				5,090
36	1/1/08 to 8/31/08		462	3.30	1,525
37	9/1/08 to 12/31/08		-	3.35	-
38	Total metered fire hydrants	48	462		6,615
39	Private Fire Protection (sprinklers)				
40	2"				
41	1/1/08 to 8/31/08	8		12.58	101
42	9/1/08 to 12/31/08	4		12.78	51
43	4"				
44	1/1/08 to 8/31/08	70		19.28	1,350
45	9/1/08 to 12/31/08	36		19.59	705
46	6"				
47	1/1/08 to 8/31/08	110		30.20	3,322
48	9/1/08 to 12/31/08	72		30.68	2,209
49	8"				
50	1/1/08 to 8/31/08	44		50.37	2,216
51	9/1/08 to 12/31/08	28		51.17	1,433
52	Total sprinkler revenue	372			11,387
53	Total revenue	110,040	437,714		2,914,689
54	Add miscellaneous service revenue				121,420
55	Total revenue per billing analysis				3,036,109
56	Total revenue per books				(3,048,381)
57	Immaterial Difference				\$ (12,272)

Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Test Year Ended: December 31, 2008  
 Water  or Sewer

Schedule: E-2(a)  
 Page 1 of 3  
 Preparer: CJN&W & PWSC

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

Line No.	(1) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Present Rates (1)	(5) Annualized Revenue	(6) Proposed Bills	(7) Proposed Gallons	(8) Proposed Rates	(9) Proposed Revenue
1	<u>Residential</u>								
2	Minimum Charges:								
3	5/8 x 3/4"	97,229		\$ 10.05	\$ 977,151	97,229		11.31	\$ 1,099,660
4	1"	2,020		22.97	46,399	2,020		28.28	57,126
5	1-1/4"	12		32.76	393	12		39.59	475
6	1-1/2"	24		40.60	974	24		56.55	1,357
7	2"	36		107.41	3,867	36		90.48	3,257
8		<u>99,321</u>			<u>1,028,784</u>	<u>99,321</u>			<u>1,161,875</u>
9	Excess Gallonage Charges								
10	3,000 to 10,000 gallons		198,875	3.91	777,601				
11	10,000 to 20,000		46,850	3.47	162,570				
12	Over 20,000		<u>32,105</u>	3.35	<u>107,552</u>				
13			<u>277,830</u>		<u>1,047,723</u>				
14	Proposed Gallonage Charges								
15	First 7,000						362,638	2.25	815,936
16	7000 to 15,000						69,494	3.38	234,890
17	15,000 to 20,000						13,182	4.50	59,319
18	Over 20,000						<u>29,047</u>	6.75	<u>196,067</u>
19							<u>474,361</u>		<u>1,306,212</u>
20	Total Residential				<u>2,076,507</u>				<u>2,468,087</u>
21	Average Bill				<u>\$ 20.91</u>				<u>\$ 24.85</u>
22	<u>General Service</u>								
23	Minimum Charges:								
24	5/8" X 3/4"	4,066		10.05	40,863	4,066		11.31	45,986
25	1"	932		22.97	21,408	932		28.28	26,357
26	1-1/4"	2		32.76	66	2		39.59	79
27	1-1/2"	355		40.60	14,413	355		56.55	20,075
28	2"	185		107.41	19,871	185		90.48	16,739
29	3"	24		221.87	5,325	24		169.65	4,072
30		<u>5,564</u>			<u>101,946</u>	<u>5,564</u>			<u>113,308</u>
31	Excess Gallonage Charges:								
32	7,000 in excess of minimum		9,181	3.91	35,898				
33	Next 10,000		8,494	3.47	29,474				
34	Over 20,000		<u>29,185</u>	3.35	<u>97,770</u>				
35			<u>46,860</u>		<u>163,142</u>				
36	Proposed Gallonage Charge						<u>59,753</u>	2.75	<u>164,321</u>
37	Total general service				<u>265,088</u>				<u>277,629</u>
38	Average Bill				<u>\$ 47.64</u>				<u>\$ 49.90</u>

Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Test Year Ended: December 31, 2008  
 Water [X] or Sewer [ ]

Schedule: E-2(a)  
 Page 2 of 3  
 Preparer: CJN&W & PWSC

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) Line No.	(2) Class/Meter Size	(3) Total Bills	(4) Total Gallons	(5) Present Rates (1)	(6) Annualized Revenue	(7) Proposed Bills	(8) Proposed Gallons	(9) Proposed Rates	(10) Proposed Revenue
1	<u>Multi-Family</u>								
2	Minimum Charges								
3	5/8 x 3/4"	2,048		\$ 10.05	\$ 20,582	2,048		\$ 11.31	\$ 23,163
4	1"	686		22.97	15,757	686		28.28	19,400
5	1-1/2"	721		40.60	29,273	721		56.55	40,773
6	2"	168		107.41	18,045	168		90.48	15,201
7	3"	24		221.87	5,325	24		169.65	4,072
8	4"	24		450.81	10,819	24		282.75	6,786
9	6"	72		908.32	65,399	72		565.50	40,716
10		<u>3,743</u>			<u>165,200</u>	<u>3,743</u>			<u>150,111</u>
11	Excess Gallonage Charges:								
12	7,000 in excess of minimum		9,551	3.91	37,344				
13	Next 10,000		12,210	3.47	42,369				
14	Over 20,000		<u>67,732</u>	3.35	<u>226,902</u>				
15			<u>89,493</u>		<u>306,615</u>				
16	Proposed Gallonage Charge						<u>121,242</u>	2.75	<u>333,416</u>
17	Total Multi-family				<u>471,815</u>				<u>483,527</u>
18	Average Bill				<u>\$ 126.05</u>				<u>\$ 129.18</u>
19	<u>Public Authority</u>								
20	Minimum Charges								
21	5/8 x 3/4"	156		10.05	1,568	156		11.31	1,764
22	1"	26		22.97	597	26		28.28	735
23	1-1/2"	56		40.60	2,274	56		56.55	3,167
24	2"	60		107.41	6,445	60		90.48	5,429
25	6"	12		908.32	10,900	12		565.50	6,786
26		<u>310</u>			<u>21,784</u>	<u>310</u>			<u>17,881</u>
27	Excess Gallonage Charges:								
28	7,000 in excess of minimum		122	3.91	477				
29	Next 10,000		375	3.47	1,301				
30	Over 20,000		<u>7,645</u>	3.35	<u>25,611</u>				
31			<u>8,142</u>		<u>27,389</u>				
32	Proposed Gallonage Charge						<u>12,459</u>	2.75	<u>34,262</u>
33	Total Public Authority				<u>49,173</u>				<u>52,143</u>
34	Average bill				<u>\$ 158.62</u>				<u>\$ 168.20</u>
35	<u>Irrigation</u>								
36	Minimum Charges								
37	5/8 x 3/4"	378		10.05	3,799	378		11.31	4,275
38	1"	251		22.97	5,765	251		28.28	7,098
39	1-1/4"	12		32.76	393	12		39.59	475
40	1-1/2"	29		40.60	1,177	29		56.55	1,640
41	2"	12		107.41	1,289	12		90.48	1,086
42		<u>682</u>			<u>12,423</u>	<u>682</u>			<u>14,574</u>

Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Test Year Ended: December 31, 2008  
 Water [X] or Sewer [ ]

Schedule: E-2(a)  
 Page 3 of 3  
 Preparer: CJN&W & PWSC

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) Line No.	(2) Class/Meter Size	(3) Total Bills	(4) Total Gallons	(5) Present Rates (1)	(6) Annualized Revenue	(7) Proposed Bills	(8) Proposed Gallons	(9) Proposed Rates	(10) Proposed Revenue
1	Irrigation								
2	Excess Gallonage Charges:								
3	7,000 in excess of minimum		2,118	\$ 3.91	\$ 8,281				
4	Next 10,000		2,574	3.47	8,932				
5	Over 20,000		10,235	3.35	34,287				
6			<u>14,927</u>		<u>51,500</u>				
7	Proposed Gallonage Charge						15,348	\$ 2.75	\$ 42,207
8	Total Irrigation				<u>63,923</u>				<u>56,781</u>
9	Average bill				<u>\$ 93.73</u>				<u>\$ 83.26</u>
10	Metered Fire Hydrants								
11	Minimum charge - 2"	48		107.41	5,156	48		90.48	4,343
12	Excess Gallonage Charges -								
13	over 31,000 gallons	-	462	3.35	1,548				
14	Proposed gallonage charge						880	2.75	2,420
15	Total metered fire hydrants	<u>48</u>	<u>462</u>		<u>6,704</u>				<u>6,763</u>
16	Average bill				<u>\$ 139.67</u>				<u>\$ 140.90</u>
17	Private Fire Protection								
18	Sprinklers								
19	2"	12		12.78	153	12		7.54	90
20	4"	106		19.59	2,077	106		23.56	2,497
21	6"	182		30.68	5,584	182		47.13	8,578
22	8"	<u>72</u>		<u>51.17</u>	<u>3,684</u>	<u>72</u>		<u>84.83</u>	<u>6,108</u>
23	Total private fire protection	<u>372</u>	-		<u>11,498</u>	<u>372</u>			<u>17,273</u>
24	Average bill				<u>\$ 30.91</u>				<u>\$ 46.43</u>
25	Total revenue	<u>110,040</u>	<u>437,714</u>		<u>2,944,708</u>	<u>110,040</u>	<u>684,043</u>		<u>3,362,203</u>
26	Add miscellaneous service revenue				<u>121,420</u>				<u>121,420</u>
27	Total revenue per billing analysis				<u>3,066,128</u>				<u>3,483,623</u>
28	Total revenue per books / proposed revenue				<u>(3,048,381)</u>				<u>(3,483,246)</u>
29	Difference				<u>\$ 17,747</u>				<u>\$ 377</u>

Peoples Water Service Company of Florida, Inc.

Schedule: E-3

Docket No.: 080695-WU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: CJN&amp;W &amp; PWSC

Water  or Sewer 

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family	(5) Public Authority	Metered Hydrants & Irrigation	(6) Fire Protection	(7) Total
1	January, 2008	8,281	471	311	25	62	20	9,170
2	February	8,258	466	312	25	60	21	9,142
3	March	8,271	468	314	26	58	30	9,167
4	April	8,290	464	311	26	60	30	9,181
5	May	8,244	460	312	26	58	30	9,130
6	June	8,283	463	315	26	61	30	9,178
7	July	8,306	461	313	26	60	36	9,202
8	August	8,289	458	311	26	63	35	9,182
9	September	8,284	462	311	26	61	35	9,179
10	October	8,267	465	312	26	64	35	9,169
11	November	8,322	465	309	26	61	35	9,218
12	December	8,226	461	312	26	62	35	9,122
13	Total	99,321	5,564	3,743	310	730	372	110,040

Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Test Year Ended: December 31, 2008  
 Water [X] or Sewer [ ]

Schedule: E-4  
 Page 1 of 1  
 Preparer: CJN&W & PWSC

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.

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	\$ 20	\$ -	\$ 20	\$ -
2	Normal Reconnection	20	-	20	-
3	Violation Reconnection	30	-	30	-
4	Premises Visit	20	-	20	-
5	Backflow Prevention fees:				
6	Testing:				
7	5/8 x 3/4" and 1"	30		30	
8	Over 1"	50		50	

Peoples Water Service Company of Florida, Inc.

Schedule: E-5

Docket No.: 080695-WU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

Water [X] or Sewer [ ]

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges (1)	(6) Total
1	\$ -	\$ 108,460	\$ -	\$ -	\$ 12,960	\$ 121,420
2	(1) Back flow prevention fees				\$ 12,960	

Public Fire Hydrants Schedule

Florida Public Service Commission

Peoples Water Service Company of Florida, Inc.

Schedule: E-6

Docket No.: 080695-WU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

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

Line No.	(1) Size	(2) Type	(3) Quantity
1	6"	Dry barrel traffic	595

Peoples Water Service Company of Florida, Inc.

Schedule: E-7

Docket No.: 080695-WU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

<u>Line No.</u>	<u>(1) Size</u>	<u>(2) Type</u>	<u>(3) Quantity (1)</u>
1	2"	<u>Sprinklers</u>	1
2	4"		9
3	6"		18
4	8"		7
5	(1) End of test year quantities		

Peoples Water Service Company of Florida, Inc.

Schedule: E-8

Docket No.: 080695-WU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: CJNI&W & PWSC

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 No.	(1) Type	(2) Description
1		The Company has no outstanding contracts or agreements which are different than approved tariffs;
2		therefore, this schedule is not applicable.

Peoples Water Service Company of Florida, Inc.

Schedule: E-9

Docket No.: 080695-WU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

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

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

1	The Utility does not collect or pay any tax or franchise fees; therefore, this schedule is not applicable.				
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Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Test Year Ended: December 31, 2008  
 Water [X] or Sewer [ ]

Schedule: E-10  
 Page 1 of 1  
 Preparer: CJN&W & PWSC

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

Line No.	(1) Type Charge	(2) Present Charges	(3) Proposed Charges
1	Plant Capacity Charge		
2	Residential-per ERC ( 350 GPD )	\$ 357	\$ 357
3	All others-per Gallon/Day	1.02	1.02
4			
5	Main Extension Charge		
6	Residential-per ERC ( 350 GPD )	Actual cost	Actual Cost
7	All others-per Gallon/Day	Actual cost	Actual Cost
8	Customer Connection (Tap-in) Charge (1)		
9	5/8" x 3/4" metered service	179	179
10	1"	315	315
11	1-1/2"	547	547
12	2" and over	Actual cost	Actual cost
13	(1) includes cost of meter and installation		
14	Back Flow Preventor Installation Fee:		
15	<u>Residential</u> <u>Degree of Hazard</u> <u>Type</u>		
16	<u>Cost of device</u>		
17	5/8 x 3/4"                      Low                      Cartridge Check	20	Note (1)
18	1"                      Low                      Cartridge Check	31	Note (1)
19	<u>Installation</u>		
20	5/8 x 3/4"	20	Note (1)
21	1"	30	Note (1)
22	<u>Commercial</u>		
23	<u>Cost of device</u>		
24	5/8 x 3/4"                      Low                      Double Check	84	Note (1)
25	5/8 x 3/4"                      High                      RPZ	153	Note (1)
26	1"                      Low                      Double Check	90	Note (1)
27	1"                      High                      RPZ	172	Note (1)
28	1-1/2"                      Low                      Double Check	184	Note (1)
29	1-1/2"                      High                      RPZ	289	Note (1)
30	2"                      Low                      Double Check	211	Note (1)
31	2"                      High                      RPZ	346	Note (1)
32	Over 2"	Actual cost	Note (1)
33	<u>Installation</u>		
34	5/8 x 3/4"	374	Note (1)
35	1"	374	Note (1)
36	1-1/2"	440	Note (1)
37	2"	440	Note (1)
38	Over 2"	Actual cost	Note (1)

Note (1): Per Escambia County Construction Industry Licensing Board General Meeting of January, 2004, only licensed plumbers are allowed to install and test backflow prevention devices. The plumbers are engaged and compensated by the property owner, therefore this charge, which predated the Boards determination, is no longer necessary.

Peoples Water Service Company of Florida, Inc.

Schedule: E-11

Docket No.: 080695-WU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

Water  or Sewer

Historic  or Projected

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
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1 The Company does not collect guaranteed revenue; therefore, this schedule is not applicable.

Peoples Water Service Company of Florida, Inc.

Schedule: E-12

Docket No.: 080695-WU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

Water  or Sewer

**Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.**

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Line  
No.

1 The Company does not serve any industrial customers; therefore, this schedule is not applicable.

Peoples Water Service Company of Florida, Inc.

Schedule: E-13

Docket No.: 080695-WU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: CJN&W & PWSC

Water  or Sewer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
					Test Year		Project. TY				
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Consumption (000)	Proj. Factor	Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement

1 The Utility is not utilizing a projected test year; therefore, this schedule is not applicable.

Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Test Year Ended: December 31, 2008  
 Water [ X ] or Sewer [ ]

Schedule: E-14  
 Page 1 of 1  
 Preparer: CJN&W & PWSC

Customer Class:

Meter Size: all

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 & 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)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008

Schedule F-1  
Page 1 of 1  
Preparer: CJN&W & PWSC

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 DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage's 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; if less than 10%, Columns 4 & 5 may be omitted.

Line No.	Month/Year	(1) Total Gallons Pumped (000)	(2) Gallons Purchased (000)	(3) Gallons Sold (000)	(4) Other Uses (000)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	January-08	72,919		56,428	7,631	8,860	12.15 %
2	February-08	66,484		56,483	7,710	2,291	3.45
3	March-08	76,361		52,857	7,265	16,239	21.27
4	April-08	76,846		53,960	8,638	14,248	18.54
5	May-08	86,545		63,606	7,342	15,597	18.02
6	June-08	87,874		67,129	6,683	14,062	16.00
7	July-08	77,974		77,886	7,554	(7,466)	(9.57)
8	August-08	74,172		71,188	5,368	(2,384)	(3.21)
9	September-08	74,025		60,316	7,402	6,307	8.52
10	October-08	74,748		67,349	5,655	1,744	2.33
11	November-08	69,558		64,321	4,752	485	0.70
12	December-08	62,219		65,270	3,331	(6,382)	(10.26)
13	<b>Total</b>	<u>899,725</u>	<u>-</u>	<u>756,793</u>	<u>79,331</u>	<u>63,601</u>	<u>7.07 %</u>

Peoples Water Service Company of Florida, Inc.  
 Docket No.: 080695-WU  
 Test Year Ended: December 31, 2008

Schedule F-3  
 Page 1 of 1  
 Preparer: CJN&W & PWSC

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 Regulation.

Line No.		DATE	GPD (000's)
1	<b>Finished Water Pumped</b>		
2	1. Plant Capacity Permitted		6,797
3	Firm Reliable Capacity (Schedule F-5)		3,571
4	The hydraulic rated capacity. If different from that shown on the		
5	DEP operating or construction permit, provide an explanation.		
6	2. Maximum Day	2/29/08	4,172
7	The single day with the highest pumpage rate for the test year.		
8	Explain, on a separate page, if fire flow, line-breaks or other		
9	unusual occurrences affected the flow this day.		
10	Maximum Day without unusual occurrences	2/29/08	4,172
11	3. Five-Day Max Month (June 2008)	(1) 6/1/08	3,861
12	The five days with the highest pumpage rate from the month with	(2) 6/3/08	3,384
13	the highest pumpage rate during the test year. Explain, on a	(3) 6/5/08	3,368
14	separate page, if fire flow, line-breaks or other unusual	(4) 6/7/08	3,555
15	occurrences affected the flows on these days.	(5) 6/8/08	4,111
16	(There is no record of any unusual occurrences)		AVERAGE 3,656
17	4. Five-Day Max Year	(1) 6/1/08	3,861
18	The five days with the highest pumpage rate from any one month in	(2) 6/7/08	3,555
19	the test year. Provide an explanation if fire flow, line-breaks or	(3) 6/8/08	4,111
20	other unusual occurrences affected the flows on these days.	(4) 5/31/08	3,394
21		(5) 2/29/08	4,172
22	(There is no record of any unusual occurrences)		AVERAGE 3,819
23	5. Average Daily Flow		
24	Max Month		2,792
25	Annual		2,465
26	6. Required Fire Flow	500 gpm for 2 hours (60,000 gpd)	

Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008

Schedule F-5  
Page 1 of 2  
Preparer: CJN&W & PWSC

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).

<u>Line No.</u>		
1	<b><u>Source of Supply and Water Treatment Plant</u></b>	
2	Used and useful calculations are based on Rule 25-30.4325	
3	E = Firm Reliable Capacity (Sch. F-5, page 2)	3,571,200 gpd
4	<b><u>Demand</u></b>	
5	A = Maximum Day Demand (Sch. F-3)	4,172,000 gpd
6	B = Property needed to serve five years after TY (Sch. F-8)	6,128 gpd
7	C = Fire flow demand (Sch. F-3)	60,000 gpd
8	D = Excess Unaccounted for water	- gpd
9	Percent Used & Useful = (A + B + C - D)/E x 100%, =	<u>118.68%</u>
10	<b><u>Storage and High Service Pumping</u></b>	
11	E = Available Capacity (Sch. F-5, page 2)	2,661,000 gpd
12		
13	<b><u>Demand</u></b>	
14	A = Fire flow requirement	60,000 gpd
	B = Maximum Day Demand (Sch. F-3)	4,172,000 gpd
	C = Property needed to serve five years after TY (Sch. F-8)	6,128 gpd
15	D = Minimum daily backwash requirement (per system operator)	- gpd
16	Percent Used & Useful = (A + B + C + D)/E x 100%, =	<u>159.27%</u>

Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008

Schedule F-5  
Page 2 of 2  
Preparer: CJN&W & PWSC

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).

Line No.		Well #3	Well #4	Well #5	Well #8	Well #9	Total
1	<b>Firm Reliable Capacity</b>						
	<b>Source of Supply and Water Treatment Plant</b>						
2		<u>Well #3</u>	<u>Well #4</u>	<u>Well #5</u>	<u>Well #8</u>	<u>Well #9</u>	<u>Total</u>
3	Permitted Capacity (GPD)	1,440,000	1,440,000	1,440,000	1,036,800	1,440,000	6,796,800
4							
5	Permitted Capacity (GPM) (24 hours)	1,000	1,000	1,000	720	1,000	4,720
6	Gallons per minute 16 hour day (60 minutes x 16 hours)	960	960	960	960	960	960
7							
8							
9	Total capacity based on 16 hour day	960,000	960,000	960,000	691,200	960,000	4,531,200
10	Less capacity of one largest well out of service						(960,000)
11	Firm Reliable Capacity						3,571,200
12							
13	<b>Storage and High Service Pumping</b>						
14	Location	Wayne	Weller	Old Corry	Gulf Beach		Total
15							
16	Type	Ground	Ground	Elevated	Ground		
17							
18	Capacity	800,000	1,000,000	330,000	790,000		2,920,000
	Percent usable per Rule 25-30.4325	90.00%	90.00%	100.00%	90.00%		-
19							
20	Usable storage per Rule 25-30.4325	720,000	900,000	330,000	711,000		2,661,000

Peoples Water Service Company of Florida, Inc.  
Docket No.: 080695-WU  
Test Year Ended: December 31, 2008

Schedule F-7  
Page 1 of 1  
Preparer: CJK&W & PWSC

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 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.

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Line  
No.

1 Water Distribution System

- 2 The Company's water distribution system has been installed at the developer's cost and recorded as CIAC;  
3 therefore, the system is 100% used and useful.  
4 The utility provides water service only.

Peoples Water Service Company of Florida, Inc.

Schedule F-8

Docket No.: 080695-WU

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: CJK&W & PWSC

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.

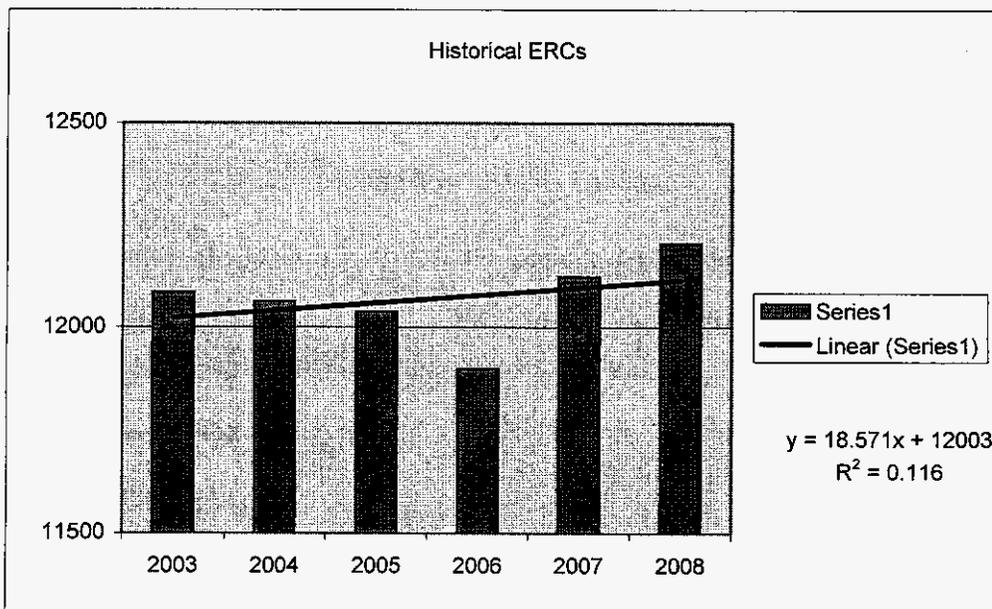
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<u>Line No.</u>		
1	Annual increase in ERC's per linear regression on Schedule F-10.	18.57
2	Factor for 5 year margin of reserve	<u>5</u>
3	Number of ERC's in margin of reserve	92.85
4	Five year average annual gallons per ERC	<u>66</u>
5	Total margin of reserve required	<u>6,128</u>

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Total ERC's (Note (1))		Average	Total Gallons Treated	Gallons/ERC (5)/(4)	Total Gallons Treated	Total ERC's (7)/(6)	Annual % Incr. in ERC's
1	2003	11,876	12,124	12,000	749,177	62	749,177	12,084	---
2	2004	12,124	12,022	12,073	808,132	67	808,132	12,062	(0.182) %
3	2005	12,022	12,127	12,075	758,398	63	758,398	12,038	(0.199)
4	2006	12,127	12,041	12,084	820,992	68	820,992	12,073	0.291
5	2007	12,041	12,041	12,041	812,190	67	812,190	12,122	0.406
6	2008	12,041	12,466	12,254	756,793	62	756,753	12,206	0.693
<b>Average Growth Through 5-Year Period (Col. 8)</b>									<u>0.202 %</u>

Data	Year	Flow	ERC	% increase
	2003	749,177	12,084	N/A
	2004	808,132	12,062	(0.182)
	2005	758,398	12,038	(0.199)
	2006	820,992	12,073	0.291
	2007	812,190	12,122	0.406
	2008	756,793	12,206	0.693



Note (1): Residential sales only are not available going back to 2003; therefore, total gallons sold are used.

# APPENDIX A

Peoples Water Service of Florida  
Adjustments to Accumulated Depreciation, Expense, CIAC Amortization,  
and Accumulated Amortization of CIAC  
Year Ended December 31, 2008

	<u>Accumulated Amortization of CIAC per Books</u>	<u>Accumulated Amortization Guideline Rates</u>	<u>Adjustment</u>	<u>Amortization Expense Per Books</u>	<u>Amortization Expense Per Guideline Rates</u>	<u>Adjustment</u>
<b>Plant Capacity Charges</b>	\$ 289,867	\$ 298,985	\$ 9,118	\$ 17,733	\$ 26,851	\$ 9,118
<b>Meters</b>	40,272	43,009	2,737	2,463	5,200	2,737
<b>Contributed Property:</b>						
<b>Distribution Mains</b>	546,020	546,590	570	33,406	33,975	569
<b>Services</b>	484,365	485,626	1,261	29,636	30,897	1,261
<b>Hydrants</b>	64,938	65,056	118	3,975	4,093	118
<b>Treatment Equipment</b>	134,864	141,657	6,793	8,249	15,042	6,793
<b>Backflow Prevention Devices</b>	622	660	38	38	76	38
<b>Total</b>	<u>\$ 1,560,948</u>	<u>\$ 1,581,583</u>	<u>\$ 20,635</u>	<u>\$ 95,500</u>	<u>\$ 116,134</u>	<u>\$ 20,634</u>

Peoples Water Service of Florida  
Adjustments to Accumulated Depreciation, Expense, CIAC Amortization,  
and Accumulated Amortization of CIAC  
Year Ended December 31, 2008

	Accumulated Depreciation <u>Per Books</u>	Accumulated Depreciation <u>Guidline Rates</u>	<u>Adjustment</u>	Depreciation Expense <u>Per Books</u>	Depreciation Expense Per <u>Guidline Rates</u>	<u>Adjustment</u>
304.20 Structures & Improvements	\$ 1,941	\$ 1,988	\$ 47	\$ 91	\$ 140	\$ 49
304.30 Structures & Improvements	13,282	13,296	14	1,149	1,163	14
304.40 Structures & Improvements	92,689	92,677	(12)	5,177	5,165	(12)
304.50 Structures & Improvements	126,987	126,502	(485)	5,567	5,082	(485)
307.20 Wells & Springs	473,520	481,220	7,700	10,244	17,944	7,700
311.20 Pumping Equipment	548,763	555,309	6,546	36,382	39,263	2,881
320.30 Water Treatment Equipment	480,907	500,011	19,104	9,143	28,247	19,104
330.40 Dist Res & Standpipes	442,746	416,726	(26,020)	58,404	32,384	(26,020)
331.40 T & D Mains	1,867,678	1,873,189	5,511	86,357	94,432	8,075
333.40 Services	1,320,765	1,314,656	(6,109)	53,517	47,408	(6,109)
334.40 Meters/Meter Installations	505,817	473,720	(32,097)	104,676	76,368	(28,308)
335.40 Hydrants	305,993	305,393	(600)	15,949	15,349	(600)
339.10 Other Plant & Misc Equip	678	678	-	-	-	-
339.60 Backflow Prevention Devices	2,475	5,520	3,045	446	3,491	3,045
340.50 Office Furn & Equip	63,117	54,616	(8,501)	14,086	7,409	(6,677)
341.50 Transportation Equip	192,703	171,356	(21,347)	41,826	45,610	3,784
342.50 Stores Equipment	2,790	2,798	8	-	8	8
343.50 Tools, Shop & Garage Equip.	6,897	6,757	(140)	881	741	(140)
345.50 Power Operated Equipment	64,818	58,499	(6,319)	20,158	17,799	(2,359)
346.50 Communication Equipment	17,884	18,615	731	2,896	3,627	731
<b>Total</b>	<u>\$ 6,532,450</u>	<u>\$ 6,473,526</u>	<u>\$ (58,924)</u>	<u>\$ 466,949</u>	<u>\$ 441,630</u>	<u>\$ (25,319)</u>

Peoples Water Service Company of Florida, Inc.  
Water Plant and Accumulated Depreciation  
At 12/31/08

Account Water Plant	Utility Plant In Service				Balance 12/31/08	Depr Life	/	Rate	Accumulated Depreciation					Balance 12/31/08	Depreciation Expense 12/31/08	
	Balance 12/31/07	Additions	Retirements	Adjustments					Balance 12/31/07	Depr on Prior Yr Bal	Depr on Additions	Depr on Adjs & Rets	Salvage & Cost of Rem			Retirements
303.20 Land & Land Rights	23,445.00	-			23,445.00	/		N/A	-	-	-	-	-	-	-	-
303.50 Land & Land Rights	80,610.00				80,610.00	/		N/A	-	-	-	-	-	-	-	-
304.20 Structures & Improvements	4,398.00	129.00			4,527.00	32	/	3.13	1,848.00	137.66	2.02	-	-	-	1,987.66	139.68
304.30 Structures & Improvements	30,352.00	13,598.00			43,940.00	32	/	3.13	12,133.00	950.02	212.65	-	-	-	13,295.67	1,162.67
304.40 Structures & Improvements	165,026.00	-			165,026.00	32	/	3.13	87,512.00	5,165.41	-	-	-	-	92,677.41	5,165.41
304.50 Structures & Improvements	166,949.00	8,650.00			207,599.00	40	/	2.50	121,420.00	4,973.73	108.13	-	-	-	126,501.86	5,081.86
307.20 Wells & Springs	538,883.00	-			538,883.00	30	/	3.33	463,276.00	17,944.14	-	-	-	-	481,220.14	17,944.14
311.20 Pumping Equipment	726,253.00	125,898.00	(7,674.00)		844,277.00	20	/	5.00	523,720.00	36,312.85	3,142.45	(191.85)	-	(7,674.00)	555,309.25	39,263.25
320.30 Water Treatment Equipment	678,514.00	1,443.00	(116,864.00)		563,093.00	22	/	4.55	588,626.00	30,872.39	32.83	(2,658.66)	-	(116,864.00)	500,010.56	28,246.58
330.40 Dist Res & Standpipes	1,199,402.00	-			1,199,402.00	37	/	2.70	384,342.00	32,383.85	-	-	-	-	416,725.85	32,383.85
331.40 T & D Mains	3,930,064.00	250,743.00	(5,129.00)		4,175,678.00	43	/	2.33	1,783,886.00	91,570.49	2,921.16	(59.75)	-	(5,129.00)	1,873,188.80	94,431.90
333.40 Services	1,846,814.00	99,027.00			1,945,841.00	40	/	2.50	1,267,248.00	46,170.35	1,237.84	-	-	-	1,314,656.19	47,406.19
334.40 Meters/Meter Installations	1,440,416.00	204,303.00	(30,405.00)		1,614,314.00	20	/	5.00	427,757.00	72,020.80	5,107.58	(760.13)	-	(30,405.00)	473,720.25	78,368.25
335.40 Hydrants	665,546.00	51,666.00			717,212.00	45	/	2.22	290,044.00	14,775.12	573.49	-	-	-	305,382.81	15,348.61
338.10 Other Plant & Misc Equip	678.00	-			678.00	18	/	6.66	678.00	-	-	-	-	-	678.00	-
338.60 Backflow Prevention Devices	88,824.00	-	(72,958.00)		15,866.00	15	/	6.87	74,885.00	5,924.58	-	(2,433.08)	-	(72,958.00)	5,520.48	3,491.48
340.50 Office Furn & Equip	110,807.00	8,917.00	(8,350.00)		111,374.00	15	/	6.87	65,556.00	7,390.83	297.38	(278.47)	-	(8,350.00)	64,615.74	7,409.74
341.50 Transportation Equip	276,006.00	36,879.00	(41,676.00)		271,209.00	8	/	18.87	167,422.00	46,010.20	3,073.88	(3,473.69)	-	(41,676.00)	171,358.37	45,810.37
342.50 Stores Equipment	2,798.00	-			2,798.00	18	/	5.56	2,790.00	8.00	-	-	-	-	2,798.00	8.00
343.50 Tools, Shop & Garage Equip.	12,757.00	1,021.00	(2,838.00)		10,940.00	18	/	6.25	8,855.00	797.31	31.91	(88.69)	-	(2,838.00)	6,757.53	740.53
345.50 Power Operated Equipment	220,586.00	13,927.00	(27,706.00)		206,786.00	12	/	8.33	88,406.00	18,373.08	680.08	(1,183.95)	-	(27,706.00)	68,499.17	17,789.17
346.50 Communication Equipment	43,007.00	6,278.00	(18,780.00)		29,525.00	10	/	10.00	34,748.00	4,300.70	313.80	(988.00)	-	(18,780.00)	18,614.80	3,826.60
	<u>\$ 12,284,097.00</u>	<u>\$ 822,269.00</u>	<u>\$ (333,358.00)</u>	<u>\$ -</u>	<u>\$ 12,773,008.00</u>				<u>\$ 6,365,254.00</u>	<u>\$ 439,081.27</u>	<u>\$ 17,635.26</u>	<u>\$ (12,088.27)</u>	<u>\$ -</u>	<u>\$ (333,358.00)</u>	<u>\$ 6,473,626.26</u>	<u>\$ 441,830.26</u>

Peoples Water Service Company of Florida, Inc.  
CIAC and Accumulated Amortization  
At 12/31/08

Account Water CIAC	Contributions In Aid of Construction					Depr Life	/	Rate	Accumulated Amortization					Amortization Expense 12/31/08	
	Balance 12/31/07	Additions	Retirements	Adjustments	Balance 12/31/08				Balance 12/31/07	Depr on Prior Yr Bal	Depr on Additions	Depr on Adjustments	Retirements		Balance 12/31/08
Capacity Charges	710,350.00	30,703.00			741,053.00	(A)	/	3.70%	272,134.00	26,282.95	588.01			298,984.96	26,850.86
Meter Fees	98,731.00	10,547.90			109,278.00	20	/	5.00	37,809.00	4,936.55	263.66			43,009.23	5,200.23
Total Cash CIAC	809,081.00	41,250.00	-	-	850,331.00				309,943.00	31,219.50	831.69	-	-	341,994.19	32,051.19
Contributed Property															
Distribution Mains	\$ 1,337,822.00	\$ 240,708.00			\$ 1,578,528.00	43	/	2.33	\$ 512,814.00	31,171.25	\$ 2,804.22			\$ 546,589.47	\$ 33,975.47
Services	1,186,847.00	98,088.00			1,284,935.00	40	/	2.50	454,729.00	29,871.18	1,225.83			485,626.01	30,897.01
Hydrants	159,050.00	50,660.00			209,730.00	45	/	2.22	60,983.00	3,530.91	582.55			65,056.46	4,083.46
Treatment Equipment	330,588.00	-			330,588.00	22	/	4.55	126,615.00	16,041.75	-			141,656.75	15,041.75
Backflow Prevention Devices	1,137.00	-			1,137.00	15	/	6.67	584.00	75.84	-			659.84	75.84
Total Contributed Property CIAC	3,015,444.00	389,452.00	-	-	3,404,896.00				1,155,505.00	79,490.93	4,592.60	-	-	1,239,588.53	84,083.53
Total Water CIAC	\$ 3,824,525.00	\$ 430,702.00	\$ -	\$ -	\$ 4,255,227.00				\$ 1,485,448.00	\$ 110,710.43	\$ 5,424.29	\$ -	\$ -	\$ 1,581,582.72	\$ 116,134.72

Composite Rate Calculation:

(A) Water		
304.20 Structures & Improvements	4,527.00	139.68
304.30 Structures & Improvements	43,940.00	1,182.87
304.40 Structures & Improvements	165,029.00	5,165.41
307.20 Wells & Springs	538,853.00	17,944.14
311.20 Pumping Equipment	844,277.00	39,263.25
320.30 Water Treatment Equipment	563,093.00	28,246.56
330.40 Dist Res & Standpipes	1,198,402.00	32,383.85
	-	-
(A)	3,358,131.00	124,305.66
		3.70%

# **APPENDIX B**

Peoples Water Service Company of Florida, Inc.

#### Management Fees

Peoples Water Service Company of Maryland, Inc., a wholly-owned subsidiary of the Parent Company, provides managerial, financial and administrative support services to the operating subsidiaries and divisions of the Parent, including Peoples Water Service Company of Florida, Inc. (Florida)

Management fees are assessed using the average of ratios of four components as of the end of the previous fiscal year. The four components are number of customer accounts, total assets, operating revenues and the number of employees.

Florida had the following ratios at August 31<sup>st</sup>, 2007, which determined the assessment of management fees for the calendar year 2008.

Number of Accounts	44.78%
Total Assets	26.45%
Operating Revenues	22.80%
Number of employees	<u>25.93%</u>
Total	119.96%
Average (assessment allocation)	<u>29.99%</u>

## SERVICE AGREEMENT

AGREEMENT dated September 1, 2002, by and between Peoples Water Service Company of Maryland Inc., a Maryland corporation (hereinafter referred to as (Service Provider)), and Peoples Water Service Company of Florida, Inc. a Florida corporation (hereinafter referred to as "Service Recipient").

WHEREAS, Service Provider is a corporation engaged in the business of providing management, consulting, administration, accounting, computer and related support services (collectively, "Support Services") for water utility operations; and

WHEREAS, Service Recipient is in need of, and desirous of obtaining, Support Services; and

WHEREAS, Service Provider is capable of rendering, and is willing to render, these Support Services for the consideration hereinafter set forth.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, the parties hereto covenant and agree as follows:

1. RECITALS. The foregoing recitals are made a part of this Agreement.
2. PERFORMANCE OF SUPPORT SERVICES. Service Provider, for and in consideration of the payments hereinafter agreed to be made by Service Recipient, and subject to the terms and conditions hereinafter set forth, agrees to perform the Support Services reasonably required by Service Recipient, including, but not limited to, the following:
  - Supervise local management and establish operating procedures and policies;
  - Review and approve all documents relating to developer agreements, water main extensions and sub-divisions proposed by developers, including plans, permits, engineering for fire flows and construction;
  - Establish human resource policies, procedures and training;

- Oversee the hiring, promotion, change in status, termination and disciplinary actions relating to employees;
- Review and approve performance evaluations of employees;
- Review and approve budgets for plant operations, maintenance and capital improvements, including the financing thereof;
- Analyze proposals and negotiate contracts for retirement plan and health, life, disability, and commercial (property, liability, auto, workers' compensation, etc.) insurance coverage; and prepare the various annual reports, changes and audits to comply with federal and state regulations regarding these benefits and coverage;
- Make necessary preparations as to new water treatment technologies to stay abreast with current rules and proposed changes of the U. S. Environmental Protection Agency and the Florida Department of Environmental Protection;
- Review, negotiate and renew contracts for purchasing supplies and equipment, such as chemicals, water meters, pipe, utility vehicles, backhoes, computer hardware and software, communication systems (telephone, e-mail, radio, SCADA, , etc.), and constructing ground and elevated water storage tanks; and maintenance of said equipment;
- Negotiate and draft franchise agreements and other contracts with officials of local municipalities and their representatives;
- Prepare rate cases with supporting financial and engineering documentation to present applications for increases in water rates to the Florida Public Service Commission, answer inquiries of FPSC staff and testify at hearings;
- Oversee safety program;
- Oversee legal disputes, such as well contamination or third party legal suits;
- Perform strategic planning;

- Perform risk analysis of all facilities and review insurance certificates, contracts and various other agreements;
- Allocate resources, maintain communication within the organization and ensure continuity in the application of operating policies and procedures;
- Promote a well-trained workforce;
- Communicate and meet with local, regional and state officials, politicians and leaders on various topics relating to operations;
- Perform the primary bookkeeping function, including, but not limited to – general ledger, payroll, purchasing, accounts payable, inventory, order entry, sales, accounts receivable, fixed assets with related depreciation thereof, financial analysis, preparation of computer reports, maintenance of customary records, and performance of all accounting services relating to fringe benefits;
- Develop information for and assist in the preparation of monthly, quarterly and annual financial statements and all federal, state and local reports and tax returns; and
- Research, plan and implement a program to meet the new U. S. national security program to prevent acts of terrorism to water system employees and other assets.

The charges for services rendered by Service Provider to Service Recipient pursuant to this Agreement each month shall be calculated in the case of each Service Recipient that is part of The Peoples Water Service Company consolidated group as follows: (a) the Service Provider's total costs of operation shall be multiplied by a factor that consists of an average of ratios comprised of four components – number of customers' accounts, total assets, operating revenues / sales and number of active employees - as of the end of the previous fiscal year relative to the totals of each of these components within The Peoples Water Service Company consolidated group, plus (b) 10% of such resulting product.

3. TERM. This Agreement shall be for an initial term of one (1) year from the date of execution and shall be automatically renewed thereafter for additional terms of one

(1) year unless either party gives the other written notice of termination at least ninety (90) days prior to the end of the initial term or of any renewal term as the case may be in which case this Agreement shall terminate as of the end of such term or renewal term.

4. MISCELLANEOUS PROVISIONS.

(a) Parties in Interest and Binding Effect. This Agreement shall be binding upon, and inure to the benefit of, the respective heirs, personal representatives, successors and assigns of the parties hereto.

(b) Applicable Law. This Agreement is being made in Maryland and shall be construed and enforced in accordance with the laws of that State.

(c) Assignment and Amendment of Agreement. This Agreement shall not be assignable by any of the parties hereto except with the written consent of all other parties hereto. This Agreement may be amended only by written agreement of the parties hereto.

IN WITNESS WHEREOF, the parties have duly executed this Agreement as of the day and year first above written.

ATTEST:

PEOPLES WATER SERVICE COMPANY OF MARYLAND, INC.

Gerald H. Matson  
Gerald H. Matson, Secretary

By Sherlock S. Gillet  
Sherlock S. Gillet, President

PEOPLES WATER SERVICE COMPANY OF FLORIDA, INC.

Gerald H. Matson  
Gerald H. Matson, Secretary

By Sherlock S. Gillet  
Sherlock S. Gillet, President

Peoples Water Service Company of Maryland, Inc.  
 Management Fee Allocation  
 For Calendar Year 2008

	Assess. <u>Alloc.</u>	2008 <u>Mgmt. Fee</u>
Peoples Water Service Co. of Florida	29.99%	\$541,449
Water Treatment & Controls Company (WTC)	6.90%	124,507
Peoples Water Service Company of Bastrop, WTC Div.	25.00%	451,373
Peoples Water Service Company of Donaldsonville, WTC Div.	13.82%	249,429
Peoples Water Service Company of Maryland (PWS - MD)	24.30%	<u>438,732</u>
Totals	100.00%	\$1,805,490

	<u>2008 Expenses</u>
<u>PWS-MD Expenses</u>	
Accounting Fees	\$5,350
Business Meals	733
Depreciation Expense	13,470
Data Processing Expense	23,300
Insurance - G/L, Property & Auto	10,572
Legal Fees	2,812
Miscellaneous Expense	7,304
Office Supplies and Expense	10,576
Personnel Expenses	1,502,256
Rent	36,582
Taxes and Licenses - Other	889
Telephone and Facsimile	5,647
Transportation Expense	14,644
Transportation - Lease	2,622
Travel Expense	<u>4,600</u>
Total expenses	\$1,641,357
Add 10%	<u>164,136</u>
Total management fees	\$1,805,493

## Water Treatment & Controls Company

Water Treatment & Controls Company (WTC) is a wholly-owned subsidiary of the Parent Company, The Peoples Water Service Company. WTC sells, services, and installs water and wastewater treatment equipment, parts, chemicals and related accessories. WTC is the exclusive distributor for Siemens /Wallace & Tiernan for the municipal market in Florida, Georgia and Louisiana. Additionally, WTC sells products from other leading manufacturers.

All WTC sales are made at standard list price or less. WTC's total sales to Peoples Water Service Company of Florida, Inc. in 2008 were \$40,584.

Peoples Water Company of Florida, Inc

List of Water Treatment & Controls Company Invoices for 2008

<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Amount</u>
01/16/08	79310	\$1,037
01/16/08	79331	318
01/31/08	79629	454
02/19/08	79809	3,107
02/28/08	80195	113
03/18/08	80062	65
04/09/08	80278	668
04/15/08	80351	135
04/15/08	80361	535
04/25/08	80489	556
04/30/08	80558	6,119
05/08/08	80613	278
05/30/08	80878	318
05/30/08	80667	135
05/30/08	80868	278
06/09/08	80989	188
06/27/08	81114	464
07/11/08	81246	1,443
07/22/08	81328	232
07/22/08	81331	460
07/31/08	81475	271
07/31/08	81476	286
08/11/08	81499	57
08/12/08	81514	3,799
08/25/08	81658	14
09/12/08	81754	373
09/30/08	81996	3,783
09/30/08	81997	88
09/30/08	82047	7,300
10/08/08	82078	176
10/08/08	82105	3,107
10/14/08	82131	3,107
10/22/08	82239	522
10/31/08	82369	176
11/12/08	82427	344
12/22/08	82760	457
02/01/29	79958	-37
07/25/08	81412	<u>-141</u>
Total Sales		\$40,584

**Peoples Water Service Company of Maryland, Inc.**

**Computer Service Division**

Projections for 2008

Peoples Water Service Company of Maryland, Inc.'s Computer Service Division provides consulting, accounting, computer and related support services for water utility billing and collection.

The 2008 fees for PWS-FL were projected using 2007 actual costs as follows:

Expenses:	Florida
Forms	\$10,596.19
Postage	45,100.00
Meter Rental	7,506.48
Software	2,755.00
CASS Certif.	2,151.66
* Supplies	<u>1,960.89</u>
Total Expenses	70,070.22
Depreciation Projected	4,600.00
Payroll & Burden (see page 2)	52,564.00
Rent	1,935.00
Inflation Factor 5%	<u>3,503.51</u>
	62,602.51
Total Expenses Projected	\$132,672.73
Total actual accounts billed for 2007	111,245
Annual cost per account	\$1.19
Markup (30%)	\$0.36
	\$1.55
CSD fee to use	\$1.60

\* Toner, printer paper, forms, 2nd notices, disconnect, on/offers, second notices, paper, toner, internet, etc

Payroll and Burden (Taxes, Insurance and Fringe Benefits) is paid to Florida and was calculated as follows:

PAYROLL & BURDEN RATES - Effective 1/01/2008  
(Utility Billing and Collecting)

Florida's average hourly wages for the billing and collecting process \$12.49

Add burden at rate of 30.00% \$3.75

Total labor and burden per hour \$16.24

	<u>Time</u>	<u>Pay per</u>
	<u>Factor</u>	<u>Acct.</u>
RATE PER ACCOUNT TO PROCESS: (hours based on time study)		
Collections 6.5 hours to process 295 Accts	0.022034	0.358
Billing 6 hours to process 864 accts	0.006944	0.113

Total rate per customer account \$0.471

PROJECTED ANNUAL PAYROLL EXPENSES:

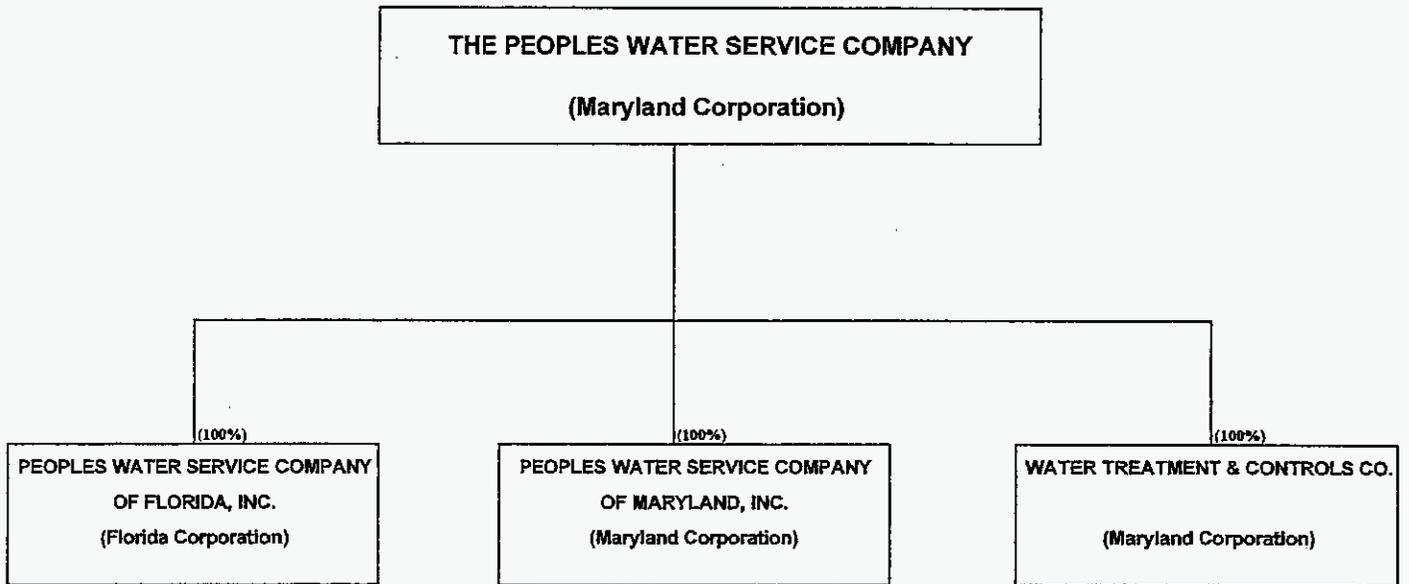
Projected annual accounts billed 111,600

Total projected annual payroll expense \$52,564.00

Rent is paid to PWS-Florida for use of office space:

180 Sq Ft Office Space @ \$10.75 = \$1,935

THE PEOPLES WATER SERVICE COMPANY AND SUBSIDIARIES  
ORGANIZATIONAL CHART



**APPENDIX C**

Peoples Water Service  
Rate Code 0000 - No Charge Rate Table Detail  
01/01/2008 - 12/31/2008

Compound Meters - 01/01/2008 - 08/30/2008												High Flow Meter Flows to add To Historic Flows			
		General Service				MultiFamily							6"		
		6" High											To Historic Flows		
Acct No	Mon/Yr	6" Low Flow	Flow	3" Low	3" High	6" Low Flow	6" High Flow	Combined	Less	Billed Gallons	Billed Gallons Less Low		General	3" Multi	6" Multi
		Meter	Meter	Flow Meter	Flow Meter	Meter	Meter	Totals			Flow Meters	(000)			
		Raw	Raw	Raw	Raw	Raw	Raw	Raw	Minimums	Raw	Raw	(000)	(000)	(000)	(000)
2800160001	Feb-08					709,600	3,100	712,700	269,000	443,700	-	-			
2800160001	May-08					713,100	5,400	718,500	269,000	449,500	-	-			
2800160001	Jan-08					736,000	2,200	738,200	269,000	469,200	-	-			
2800160001	Apr-08					794,700	4,200	798,900	269,000	529,900	-	-			
2800160001	Mar-08					811,800	6,000	817,800	269,000	548,800	-	-			
<b>2800160001 Total</b>		-	-	-	-	3,765,200	20,900	3,786,100		2,441,100	-	-			
2800430000	Feb-08	257,800	5					257,805	269,000	-	-	-			
2800430000	Mar-08	220,500	7					220,507	269,000	-	-	-			
2800430000	May-08	288,100	3					288,103	269,000	19,103	-	-			
2800430000	Apr-08	291,100	5					291,105	269,000	22,105	-	-			
2800430000	Jan-08	301,700	2					301,702	269,000	32,702	-	-			
2800430000	Jun-08	322,200	4					322,204	269,000	53,204	-	-			
2800430000	Jul-08	416,900	3					416,903	269,000	147,903	-	-			
<b>2800430000 Total</b>		2,098,300	29	-	-	-	-	2,098,329		275,017	-	-			
2800470000	Jul-08					19,000	310,400	329,400	269,000	60,400	41,400	41			41
2800470000	Jun-08					25,000	310,100	335,100	269,000	66,100	41,100	41			41
2800470000	May-08					36,000	336,600	372,600	269,000	103,600	67,600	68			68
2800470000	Apr-08					52,000	365,700	417,700	269,000	148,700	96,700	97			97
2800470000	Mar-08					66,000	394,600	460,600	269,000	191,600	125,600	126			126
2800470000	Feb-08					74,000	391,600	465,600	269,000	196,600	122,600	123			123
2800470000	Jan-08					59,000	420,100	479,100	269,000	210,100	151,100	151			151
<b>2800470000 Total</b>		-	-	-	-	331,000	2,529,100	2,860,100		977,100	646,100	647	-	-	647
2800480000	May-08			25,600	17,750			43,350	133,000	-	-	-			
2800480000	Jun-08			21,000	20,190			41,190	133,000	-	-	-			
2800480000	Jul-08			1,400	10,930			12,330	133,000	-	-	-			
<b>2800480000 Total</b>		-	-	48,000	48,870	-	-	96,870		-	-	-	-	-	-
2800490000	Jan-08					1,000	206,600	207,600	269,000	-	-	-			
2800490000	Feb-08					3,000	230,900	233,900	269,000	-	-	-			
2800490000	Mar-08					-	261,800	261,800	269,000	-	-	-			
2800490000	Apr-08					-	220,600	220,600	269,000	-	-	-			
2800490000	May-08					-	190,900	190,900	269,000	-	-	-			
2800490000	Jun-08					-	190,200	190,200	269,000	-	-	-			
2800490000	Jul-08					1,000	226,100	227,100	269,000	-	-	-			
<b>2800490000 Total</b>		-	-	-	-	5,000	1,527,100	1,532,100		-	-	-	-	-	-
<b>Grand Total</b>		2,098,300	29	48,000	48,870	4,101,200	4,077,100	10,373,499		3,693,217	646,100	647	-	-	647

Low flow meters are included in the billing analysis under the appropriate category (thus generating the base charge)  
High flow meters are included in Rate Code 0000 - No Charge Rate Table (thus do not generate a base charge). The low flow and high flow consumption totals are combined and then reduced for the minimum for the generation of the manual bill.  
That process is duplicated here to determine the amount of the high flow meter consumption which needs to be included in the consumption total for the meter class in the determination of historic test year revenue.

Peoples Water Service  
Rate Code 0000 - No Charge Rate Table Detail  
01/01/2008 - 12/31/2008

Compound Meters - 09/01/2008 - 12/31/2008													High Flow Meter Flows to add To Historic Flows			
		General Service				MultiFamily							6"			
Acct No	Mon/Yr	6" Low Flow		3" Low Flow Meter	3" High Flow Meter	6" Low Flow		6" High Flow Meter	Totals	Less Minimums	Billed Gallons Raw	Billed Gallons Less Low Flow Meters		General Service (000)	3" Multi Family (000)	6" Multi Family (000)
		Meter Raw	Flow Meter			Meter Raw	Meter Raw					Raw	Raw			
2800430000	Dec-08	329,300	5					329,305	269,000	60,305	-	-	-			
2800430000	Sep-08	397,300	5					397,305	269,000	128,305	-	-	-			
2800430000	Oct-08	414,800	10					414,810	269,000	145,810	-	-	-			
2800430000	Nov-08	433,900	9					433,909	269,000	164,909	-	-	-			
2800430000	Aug-08	469,500	3					469,503	269,000	200,503	-	-	-			
<b>2800430000 Total</b>		<b>2,044,800</b>	<b>32</b>	-	-	-	-	<b>2,044,832</b>		<b>699,832</b>	-	-	-	-	-	-
2800470000	Sep-08					27,000	313,100	340,100	269,000	71,100	44,100	44				44
2800470000	Oct-08					36,000	349,700	385,700	269,000	116,700	80,700	81				81
2800470000	Aug-08					30,000	382,600	412,600	269,000	143,600	113,600	114				114
2800470000	Nov-08					38,000	378,400	416,400	269,000	147,400	109,400	109				109
2800470000	Dec-08					44,000	406,200	450,200	269,000	181,200	137,200	137				137
<b>2800470000 Total</b>		-	-	-	-	<b>175,000</b>	<b>1,830,000</b>	<b>2,005,000</b>		<b>660,000</b>	<b>485,000</b>	<b>485</b>	-	-	-	<b>485</b>
2800480000	Aug-08			14,400	16,460			30,860	133,000	-	-	-				-
2800480000	Sep-08			7,800	12,910			20,710	133,000	-	-	-				-
2800480000	Oct-08			7,100	12,040			19,140	133,000	-	-	-				-
2800480000	Nov-08			11,600	14,540			26,140	133,000	-	-	-				-
2800480000	Dec-08			22,700	16,180			38,880	133,000	-	-	-				-
<b>2800480000 Total</b>		-	-	<b>63,600</b>	<b>72,130</b>	-	-	<b>135,730</b>		-	-	-	-	-	-	-
2800490000	Oct-08					16,000	264,400	280,400	269,000	11,400	-	-				-
2800490000	Sep-08					16,000	280,800	296,800	269,000	27,800	11,800	12				12
2800490000	Dec-08					1,000	298,200	299,200	269,000	30,200	29,200	29				29
2800490000	Nov-08					13,000	293,100	306,100	269,000	37,100	24,100	24				24
2800490000	Aug-08					-	344,400	344,400	269,000	75,400	75,400	75				75
<b>2800490000 Total</b>		-	-	-	-	<b>46,000</b>	<b>1,480,900</b>	<b>1,526,900</b>		<b>181,900</b>	<b>140,500</b>	<b>140</b>	-	-	-	<b>140</b>
<b>Grand Total</b>		<b>2,044,800</b>	<b>32</b>	<b>63,600</b>	<b>72,130</b>	<b>221,000</b>	<b>3,310,900</b>	<b>5,712,462</b>		<b>1,541,732</b>	<b>625,500</b>	<b>625</b>	-	-	-	<b>625</b>

Low flow meters are included in the billing analysis under the appropriate category (thus generating the base charge)  
 High flow meters are included in Rate Code 0000 - No Charge Rate Table (thus do not generate a base charge). The low flow and high flow consumption totals are combined and then reduced for the minimum for the generation of the manual bill.  
 That process is duplicated here to determine the amount of the high flow meter consumption which needs to be included in the consumption total for the meter class in the determination of historic test year revenue.

**Billing Analysis Schedules**

**Florida Public Service Commission**

Company: Peoples Water Service - Rate Code 0000  
 Docket No.: 080695-WU  
 Test Year Ended: December 31, 2008  
 Water  of Sewer   
 Customer Class: Multi Family Compound - Annual  
 Meter Size: 3"

Schedule: E-14(b)  
 Page 1 of 3  
 Preparer: CJNW

**Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & 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)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	8	0	0.00%
1	0	0	0	0	8	8	6.61%
2	0	0	0	0	8	16	13.22%
3	0	0	0	0	8	24	19.83%
4	0	0	0	0	8	32	26.45%
5	0	0	0	0	8	40	33.06%
6	0	0	0	0	8	48	39.67%
7	0	0	0	0	8	56	46.28%
9	0	0	0	0	8	72	59.50%
10	0	0	0	0	8	80	66.12%
11	1	1	11	11	7	88	72.73%
12	1	2	12	23	6	95	78.51%
13	1	3	13	36	5	101	83.47%
15	1	4	15	51	4	111	91.74%
16	2	6	32	83	2	115	95.04%
18	1	7	18	101	1	119	98.35%
20	1	8	20	121	0	121	100.00%

**Billing Analysis Schedules**

**Florida Public Service Commission**

Company: Peoples Water Service - Rate Code 0000  
 Docket No.: 080695-WU  
 Test Year Ended: December 31, 2008  
 Water [X] of Sewer [ ]  
 Customer Class: Multi Family Compound - Annual  
 Meter Size: 6"

Schedule: E-14(b)  
 Page 2 of 3  
 Preparer: CJNW

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & 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)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	29	0	0.00%
2	1	1	2	2	28	58	0.79%
3	1	2	3	5	27	86	1.16%
4	1	3	4	9	26	113	1.53%
5	1	4	5	14	25	139	1.88%
6	1	5	6	20	24	164	2.22%
190	1	6	190	210	23	4,580	61.99%
191	1	7	191	401	22	4,603	62.30%
207	1	8	207	608	21	4,955	67.07%
221	1	9	221	829	20	5,249	71.05%
226	1	10	226	1,055	19	5,349	72.40%
231	1	11	231	1,286	18	5,444	73.69%
262	1	12	262	1,548	17	6,002	81.24%
264	1	13	264	1,812	16	6,036	81.70%
281	1	14	281	2,093	15	6,308	85.38%
293	1	15	293	2,386	14	6,488	87.82%
298	1	16	298	2,684	13	6,558	88.77%
310	2	18	620	3,304	11	6,714	90.88%
313	1	19	313	3,617	10	6,747	91.32%
337	1	20	337	3,954	9	6,987	94.57%
344	1	21	344	4,298	8	7,050	95.43%
350	1	22	350	4,648	7	7,098	96.07%
366	1	23	366	5,014	6	7,210	97.59%
378	1	24	378	5,392	5	7,282	98.57%
383	1	25	383	5,775	4	7,307	98.90%
392	1	26	392	6,167	3	7,343	99.39%
395	1	27	395	6,562	2	7,352	99.51%
406	1	28	406	6,968	1	7,374	99.81%
420	1	29	420	7,388	0	7,388	100.00%

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**Florida Public Service Commission**

**Company: Peoples Water Service - Rate Code 0000**

**Schedule: E-14(b)**

**Docket No.: 080695-WU**

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**Test Year Ended: December 31, 2008**

**Preparer: CJNW**

**Water [X] of Sewer [ ]**

**Customer Class: Public Authority Compound - Annual**

**Meter Size: 6"**

**Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the 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 & 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)
Consp. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	12	12	0	0	0	0	0.00%
2	0	12	0	0	0	0	0.00%
3	0	12	0	0	0	0	0.00%
4	0	12	0	0	0	0	0.00%
5	0	12	0	0	0	0	0.00%
6	0	12	0	0	0	0	0.00%
190	0	12	0	0	0	0	0.00%
191	0	12	0	0	0	0	0.00%
207	0	12	0	0	0	0	0.00%
221	0	12	0	0	0	0	0.00%
226	0	12	0	0	0	0	0.00%
231	0	12	0	0	0	0	0.00%
262	0	12	0	0	0	0	0.00%
264	0	12	0	0	0	0	0.00%
281	0	12	0	0	0	0	0.00%
293	0	12	0	0	0	0	0.00%
298	0	12	0	0	0	0	0.00%
310	0	12	0	0	0	0	0.00%
313	0	12	0	0	0	0	0.00%
337	0	12	0	0	0	0	0.00%
344	0	12	0	0	0	0	0.00%
350	0	12	0	0	0	0	0.00%
366	0	12	0	0	0	0	0.00%
378	0	12	0	0	0	0	0.00%
383	0	12	0	0	0	0	0.00%
392	0	12	0	0	0	0	0.00%
395	0	12	0	0	0	0	0.00%
406	0	12	0	0	0	0	0.00%
420	0	12	0	0	0	0	0.00%