

THE WOODS UTILITY COMPANY

FILED SEP 21, 2015
DOCUMENT NO. 05912-15
FPSC - COMMISSION CLERK

September 16, 2015

Check received with void and forwarded to Fiscal for deposit. Fiscal to forward deposit information to Records.

Initials of person who forwarded check

Office of Commission Clerk
Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399

RECEIVED FPSC
15 SEP 21 AM 9:16
COMMISSION CLERK

Re: Application of The Woods Utility Company for Staff Assisted Rate Case in Sumter County

Dear Commission Clerk,

Please find attached The Woods Utility Company's (The Woods) application for a staff assisted rate case (SARC) in Sumter County.

The Woods purchased the water and wastewater systems from Aqua Utilities Florida, Inc. in March 2013. The transfer was approved by the Public Service Commission in Order No. PSC-14-0300-PAA-WS, issued June 11, 2014. The last full file and suspend rate proceeding for these water systems was in Docket No. 100330-WS, utilizing a test year ending April 30, 2010, which culminated in Order No. PSC-12-0102-FOF-WS, issued March 5, 2012. Since The Woods purchased these systems during 2013, the utility is requesting a test year ending July 15, 2015 which reflects a full 12 months of operation under the new ownership.

In addition, these systems were previously grouped together in "Rate Bands" under the Commission approved rate structure for its previously owner, Aqua Utilities Florida, Inc. (AUF). Under the grouping of Rate Bands, the less efficient systems were grouped together with more efficient systems in order to provide subsidies through the rate structure. Since AUF sold the majority of its systems, primarily the more efficient systems, to the Florida Governmental Utility Authority (FGUA), the subsidies previously being received to The Woods systems no longer exists. The Woods has worked diligently to lower the operating costs, as well as the capital needs in order to delay the need for rate relief.

For the test year ending July 31, 2015, the adjusted rate base for The Woods was \$38,524 for water and \$22,209 for wastewater, primarily due to the negative acquisitions adjustments. The adjusted Operating Expenses for the requested test year were \$48,990 for water and \$41,311 for wastewater. Finally, based on the adjusted amounts in The Woods' supporting workpapers, the net operating loss for this test year were (\$8,614) for water and (\$2,279) for wastewater.

COM

AFD

2

APA

ECO

ENG

GCL

IDM

TEL

CLK

The Woods is requesting that its requested overall rate of return (ROR) of 7.66% be applied to its test year rate base amounts. In addition, both the water treatment plant and the wastewater treatment plant were both found to be 100% used and useful in Order No. PSC-12-0102-FOF-WS, issued March 5, 2012. Although the water distribution and wastewater collection systems were found to be 76% and 71% used and useful, the systems are built out with no potential of growth in the service territory. Therefore, the distribution and collection systems should be considered 100% used and useful.

5320 Captains Court, New Port Richey, Florida 34652
Mailing: C/O 4939 Cross Bayou Boulevard, New Port Richey, Florida 34652
Tel: 727-848-8292

The Woods Utility Company
Staff Assisted Rate Case Request
September 16, 2015

The decision to seek rate relief is not one that the Company has taken lightly. However, The Woods' current revenues are simply insufficient to continue to meet its utility responsibilities in the manner that the Commission and our customers expect. The Company's rate of return will continue to remain below the returns that the Commission has awarded to other water and wastewater utilities without the requested rate relief. Thus, the Company has no choice but to seek timely rate relief for its water and wastewater systems.

In support of its requested rate increase, The Woods provides the following information attached to this letter:

1. Commission Application for Staff Assisted Rate Case Form PSC/AFD 2-W;
2. Jumper Creek's supporting schedules for requested test year ending June 30, 2014 including:
 - a. Schedule 1-A – Water Rate Base
 - b. Schedule 1-B – Wastewater Rate Base
 - c. Schedule 1-C – Adjustments to Rate Base
 - d. Schedule 2 – Capital Structure
 - e. Schedule 3 – A – Statement of Water Operations
 - f. Schedule 3 – B – Statement of Wastewater Operations
 - g. Schedule 3-C – Adjustments to Operating Income
 - h. O&M Expenses – Water and Wastewater
 - i. Schedule RCE – Analysis of Rate Case Expense
 - j. Plant, Accumulated Depreciation, Depreciation Expenses
 - k. Billing Determinants
 - l. Schedule 4 – A – Utility Requested Water Rate Schedule
 - m. Schedule 4 – B – Utility Requested Wastewater Rate Schedule
 - n. Schedule E-1w – Revenues at Present and Proposed Water Rates
 - o. Schedule F-1 – Gallons of Water Pumped, Sold and Unaccounted For
 - p. Schedule F-2 – Gallons of Wastewater Treated

The total filing fees in the amount of \$400 (\$200 for water and \$200 for wastewater) are also attached to this SARC application.

Respectfully Submitted,



Troy Rendell
Manager of Regulated Utilities
// for The Woods Utility Company

G

List of Associated Companies and Addresses:

U.S. Water Services Corporation

4939 Cross Bayou Blvd.

New Port Richey, FL 34652

H

If you have retained an attorney and/or a consultant to represent the utility for this application, furnish the name(s) and address(es):

Name:

Address:

Troy Rendell, U.S. Water Services Corporation

**4939 Cross Bayou Blvd.
New Port Richey, FL 34652**

II. ACCOUNTING DATA

A

Outside Accountant

- 1. Name: **Jack Baillie, Jr.**
- 2. Firm: **J.S. Baillie, Jr.**
- 3. Address: **2153 Grand Blvd., Holiday, FL 34690**
- 4. Telephone: **(727) 937- 6650**

B

Individual To Contact On Accounting Matters:

- 1. Name: **Troy Rendell, Manager of Regulated Utilities, U.S. Water Services Corp.**
- 2. Telephone: **(727) 848- 8292 ext. 245**

C

Location of Books and Records: **4939 Cross Bayou Blvd., New Port Richey, FL 34652**

D

Have you filed an Annual Report with the Commission? Yes No

Date Last Filed: **2014**

E

Has your latest Regulatory Assessment Fee Payment been made?

(January 30 or July 30 whichever is applicable) Jan 30 July 30

F.

Basic Rate Base Data: (Most recent two years)

	<u>07/31/2014</u>	<u>Historic Test Year Ending 7/31/15</u>
1. <u>Water:</u>		
Cost of Plant In Service	\$ <u>497,524</u>	\$ <u>508,694</u>
Less Accumulated Depreciation	<u>(199,676)</u>	<u>219,898</u>
Less Contributed Plant	<u>(90,583)</u>	<u>(90,583)</u>
Plus Accumulated Amortization – CIAC	<u>91,634</u>	<u>90,583</u>
Net Owner’s Investment	\$ 298,899	\$ 288,796

2. <u>Wastewater:</u>	<u>07/31/2014</u>	<u>Historic Test Year Ending 7/31/15</u>
Cost of Plant In Service	\$ 194,540	\$ 195,316
Less Accumulated Depreciation	<u>(107,251)</u>	<u>(110,439)</u>
Less Contributed Plant	<u>(65,285)</u>	<u>(65,285)</u>
Plus Accumulated Amotrization - CIAC	<u>64,023</u>	<u>65,285</u>
Net Owner's Investment	<u>\$ 86,027</u>	<u>\$ 84,877</u>

G. Basic Income Statement: *(Most recent two years)*

1. <u>Water:</u>	<u>12/31/2014</u>	<u>Historic Test Year Ending 7/31/15</u>
Revenues (By Class)		
a. Residential	\$ 32,776.59	\$ 32,044.00
b. Commercial	<u>3,382.82</u>	<u>3,246.38</u>
c. Other	<u>5,068.00</u>	<u>5,085.00</u>
Total Operating Revenues:	<u>\$ 41,227.41</u>	<u>\$ 40,375.38</u>
Less Expenses:		
a. Salaries & Wages - Employees	0	
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	<u>3,000.00</u>	<u>3,000.00</u>
c. Employee Pensions & Benefits	0	
d. Purchased Water	0	
e. Purchased Power	<u>2,143.83</u>	<u>2,127.89</u>
f. Fuel for Power Production	0	
g. Chemicals	<u>754.00</u>	<u>585.00</u>
h. Contractual Services - Legal	<u>357.50</u>	<u>248.25</u>
i. Contractual Services - Professional	<u>17,533.71</u>	<u>17,692.56</u>
j. Contractual Services – Other (Accounting)	<u>1,249.99</u>	<u>729.14</u>
k. Rents	0	
l. Transportation Expenses	0	
m. Insurance Expense	<u>-870.52</u>	<u>-511.21</u>
n. Regulatory Commission Expense	0	
o. Bad Debt Expense	<u>8,563.20</u>	<u>4,337.72</u>
p. Miscellaneous Expense	<u>556.32</u>	<u>1,753.86</u>

q.	Depreciation Expense	20,232.25	20,360.76
r.	Amortization Expense – Acquisition Adjustment	-2,314.14	-4,628.28
s.	Amortization Expense - CIAC		-210.55
t.	Property Taxes	823.57	593.40
U	Other Taxes - RAFs	1,855.24	1,816.87
v.	Income Taxes	0	0
	Operating Income (Loss)	\$ (12,657.54)	\$ (7,520.03)
			Historic Test Year Ending 7/31/15
2.	<u>Wastewater</u>	12/31/2014	
	Revenues (By Class):	\$ 40,285.14	\$ 39,031.50
a.	Residential	0	
b.		0	
c.		0	
	Total Operating Revenues:	\$ 40,285.14	\$ 39,031.50
	Less Expenses:		
a.	Salaries & Wages - Employees	0	
b.	Salaries & Wages - Officers, Directors, & Majority Stockholders	3,000.00	3,000.00
c.	Employee Pensions & Benefits	0	0
d.	Purchased Wastewater Treatment	0	0
e.	Sludge Removal Expense	1,920.00	3,090.00
f.	Purchased Power	1,926.40	1,976.47
g.	Fuel for Power Production	0	0
h.	Chemicals	637.00	715.00
i.	Materials & Supplies	0	0
j.	Contractual Services - Professional	21,151.50	21,343.12
k.	Contractual Services – Accounting	1,249.99	729.14
l.	Contractual Services – Legal	357.50	248.25
m.	Rents	0	0
n.	Transportation Expenses	0	0
o.	Insurance Expense	0	-437.50
p.	Regulatory Commission Expense	0	0
q.	Bad Debt Expense	9,820.95	6,025.38
r.	Miscellaneous Expense	0	0
s.	Depreciation Expense	4,238.12	4,017.45
t.	Amortization – Acquisition Adjustment	(1,769.76)	-3,539.52
u.	Property Taxes	773.38	581.85
v.	Other Taxes – Regulatory Assessment Fees	1,812.83	1,756.43
w.	Income Taxes	0	0
	Operating Income (Loss)	\$ -4,832.77	\$ -474.57

H. Outstanding Debt:

	Creditor	Date Borrowed	Balance Due	Interest Rate	Expiration Date
1.	U.S. Water Services Corp.	January 1, 2015	\$12,198	4.5%	January 1, 2020
2.					
3.					
4.					

- I. Indicate Type of Tax Return Field:
- Form 1120 -Corporation
 - Form 1120S -Subchapter S Corporation
 - Form 1065 - Partnership
 - Form 1040 - Schedule C - Individual (Proprietorship)

III ENGINEERING DATA

- A. Outside Engineering Consultant:
1. Name: **N/A**
 2. Firm:
 3. Address:
 4. Telephone: ()
- B. Individual to contact on engineering matters:
1. Name: **Troy Rendell, Manager of Regulated Utilities, U.S. Water Service Corp.**
 2. Telephone: **(727) 848- 8292 ext. 245**
- C. Is the utility under citation by the Department of Environmental Protection (DEP) or County Health Department?
No.
If yes, explain: **N/A**
- D. List any known service deficiencies and steps taken to remedy problems: **N/A**
- E. Name of plant operator(s) and DEP operator certificate number(s) held:
Ron Derossett - U.S. Water Services Corporation
Water Class A - 00003531
Wastewater – Class A - 0003216
- F. Is the utility serving customers outside of its certificated area? **No**
If yes, explain: **N/A**
- G. Wastewater:
1. Gallons per day capacity of treatment facilities:
 - a. Existing: **15,000 gpd**
 - b. Under Construction: **N/A**
 - c. Proposed: **N/A**

2. Type and make of present treatment facilities: **Unknown Mfgr.**
Extended Aeration
3. Approximate average daily flow of treatment plant effluent: **7,167 gpd**
100% used and useful – Order No. PSC-12-0102-FOF-WS
4. Approximate length of wastewater mains:

Size (diameter):	8"	4"			
Linear feet:	4,850	477			

5. Number of manholes: **14**
6. Number of lift stations: **1**
7. How do you measure treatment plant effluent? **Flow Meter**
8. Is the treatment plant effluent chlorinated? Yes No
 If yes, what is the normal dosage rate? **42 mg/l**
9. Tap in fees – Wastewater: \$ **2,000 Service Installation**
10. Service availability fees – Wastewater: \$ **1,300 Plant Capacity**
11. Note DEP Treatment Plant Certificate Number and date of expiration:
 Number Expiration Date: **FLA013500 December 9, 2015**
12. Total gallons treated during most recent twelve months: **3,242,000**
13. Wastewater treatment purchased during most recent twelve months: **0**

H. Water:

1. Gallons per day capacity of treatment facilities:
 a. Existing: **92,000** b. Under Construction : **n/a** c. Proposed: **n/a**
2. Type of treatment: **Aeration**
Sodium Hypochlorite
3. Approximate average daily flow of treated water: **12,146 gpd**
4. Source of water supply: **Ground Water**
5. Types of chemicals used and their normal dosage rates: **Sodium Hypochlorite**
6. Number of wells in service: **1**
 Total capacity in gallons per minute (gpm):
100 GPM - 100% used and useful – Order No. PSC-12-0102-FOF-WS

Diameter/Depth:	12"	Unknown		
Motor horsepower:	5 hpwr			
Pump capacity (gpm):				

7. Reservoirs and/or hydropneumatic tanks:

Description:	Ground	Clear Well	
Capacity:	5,000	2,500	

8. High service pumping:

Motor horsepower:	5 HP		
Pump capacity (gpm):	100 GPM		

9. How do you measure treatment plant production? Well Meters

10. Approximate feet of water mains:

Size (diameter):	3"	2.5"	2"	1"
Linear feet:	3,314	1,103	1,414	2,063

11. Note any fire flow requirements and imposing government agency: Sumter County
500 gpm

12. Number of fire hydrants in service: N/A

100% used and useful – Order No. PSC-12-0102-FOF-WS

13. Do you have a meter change out program? No Yes

14. Meter installation or tap in fees - Water \$ 210.00

15. Service availability fees - Water \$ 700 Plant Capacity \$1,000 Service Installation

16. Has the existing treatment facility been approved by DEP? No Yes

17. Total gallons pumped during most recent twelve months: 4,433,280

18. Total gallons sold during most recent twelve months: 2,731,000

19. Gallons unaccounted for during most recent twelve months: 379,970

20. Gallons purchased during most recent twelve months: N/A

IV. RATE DATA

A. Individual to contact on tariff matters:

1. Name: Troy Rendell
2. Telephone Number: (727) 848- 8292 ext. 245

B. Schedule of present rates: (Attach additional sheets if more space is needed)

1. Water:

BFC - \$19.19

Gallage Charge –

0 – 6,000 - \$6.55

6,001 – 12,000 - \$9.85

Over 12,000 - \$13.11

a. Residential Water

BFC - \$19.19

b. General Service

Gallage Charge - \$7.35

c. Special Contract

d. Other - Specify

2. Wastewater:

BFC -\$35.01

a. Residential Wastewater

Gallage - \$9.02 – 6,000 cap

b. General Service

BFC - \$35.01

Gallage - \$10.83

- c. Special Contract
- d. Other - Specify

C. Number of Customers: *(Most recent two years)*

1. Water Metered	<u>2014</u>	<u>7/31/2015</u>
a. Residential	64	61
b. General Service	1	1
c. Special Contract	0	
d. Other - Specify	Built Out	Built Out
2. Water Unmetered	<u>2014</u>	<u>2015</u>
a. Residential	0	
b. General Service	0	
c. Special Contract	0	
d. Other - Specify	0	
3. Wastewater	<u>2014</u>	<u>2015</u>
a. Residential	53	53
b. General Service	0	
c. Special Contract	0	
d. Other - Specify	Built Out	Built Out

V. AFFIRMATION

I, Gary Deremer the undersigned owner, officer, or partner of the above named public utility, doing business in the State of Florida and subject to the control and jurisdiction of the Florida Public Service Commission, certify that the statements set forth herein are true and correct to the best of my information, knowledge, and belief.

Signed _____

Title _____


President

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

**The Woods Utility Company
Schedule of Water Rate Base
Test Year Ended 07/31/15**

**Schedule No. 1-A
Docket No. 150XXX-WU**

Description	Test Year Per Utility	Adjustments	Adjusted Test Year
1 Plant in Service	\$505,194	\$0	\$505,194
2 Land and Land Rights	3,500	0	3,500
3 Non-used and Useful Components	0	0	0
4 Accumulated Depreciation	-219,898	0	-219,898
5 CIAC	-90,583	0	-90,583
6 Amortization of CIAC	90,583	0	90,583
7 Acquisition Adjustment	-259,183	0	-259,183
8 Accumulated Amortization - AA	5,014	0	5,014
9 Working Capital Allowance	<u>3,745</u>	<u>152</u>	<u>3,898</u>
11 Rate Base	<u>\$38,372</u>	<u>\$152</u>	<u>\$38,524</u>

The Woods Utility Company
Schedule of Wastewater Rate Base
Test Year Ended 07/31/15

Schedule No. 1-B
Docket No. 150XXX-WU

Description	Test Year Per Utility	Adjustments	Adjusted Test Year
1 Plant in Service	\$187,816	\$0	\$187,816
2 Land and Land Rights	7,500	0	7,500
3 Non-used and Useful Components	0	0	0
4 Accumulated Depreciation	-110,439	0	-110,439
5 CIAC	-65,285	0	-65,285
6 Amortization of CIAC	65,285	0	65,285
7 Acquisition Adjustment	-71,232	0	-71,232
8 Accumulated Amortization - AA	3,834	0	3,834
9 Working Capital Allowance	<u>4,586</u>	<u>143</u>	<u>4,729</u>
11 Rate Base	<u>\$22,066</u>	<u>\$143</u>	<u>\$22,209</u>

The Woods Utility Company
Adjustments to Rate Base
Test Year Ended 07/31/15

Schedule No. 1-C
Docket No. 150XXX-WU

Explanation	Water	Wastewater
<u>Plant In Service</u>		
1 Total	\$0	\$0
<u>Land</u>		
2 Total	\$0	\$0
<u>Non-used and Useful</u>		
3 To reflect net non-used and useful adjustment	\$0	\$0
<u>Accumulated Depreciation</u>		
4 Total	\$0	\$0
<u>CIAC</u>		
5 Total	\$0	\$0
<u>Accumulated Amortization of CIAC</u>		
6 Total	\$0	\$0
7 <u>Working Capital</u>	\$152	\$143

The Woods Utility Company
Statement of Water Operations
Test Year Ended 07/31/15

Revised Schedule No. 3-A
Docket No. 150XXX-WU

Description	Test Year Per Utility	Adjustments	Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$40,375</u>	<u>\$0</u>	<u>\$40,375</u>	<u>\$12,111</u> 30.00%	<u>\$52,487</u>
Operating Expenses					
2 Operation & Maintenance	29,963	1,219	31,182		31,182
3 Depreciation	20,263	0	20,263		20,263
4 Amortization CIAC	-211	211	0		0
5 Amortization of Aquis Adjust	-4,628	0	-4,628		-4,628
6 Taxes Other Than Income	2,410	-238	2,172	545	2,717
7 Income Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 Total Operating Expense	<u>47,798</u>	<u>1,192</u>	<u>48,990</u>	<u>545</u>	<u>49,535</u>
9 Operating Income	<u>-\$7,423</u>	<u>-\$1,192</u>	<u>-\$8,614</u>	<u>\$11,566</u>	<u>\$2,952</u>
9 Rate Base	<u>\$38,372</u>		<u>\$38,524</u>		<u>\$38,524</u>
10 Rate of Return	<u>-19.34%</u>		<u>-22.36%</u>		<u>7.66%</u>

The Woods Utility Company
Statement of Wastewater Operations
Test Year Ended 07/31/15

Revised Schedule No. 3-B
Docket No. 150XXX-WU

Description	Test Year Per Utility	Adjustments	Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$39,032</u>	<u>\$0</u>	<u>\$39,032</u>	<u>\$4,169</u> 10.68%	<u>\$43,200</u>
Operating Expenses					
2 Operation & Maintenance	\$36,690	\$1,145	\$37,835		\$37,835
3 Depreciation	4,018	0	4,018		4,018
4 Amortization CIAC	0	0	0		0
Amortization of Aquis Adjust	-3,540	0	-3,540		-3,540
5 Taxes Other Than Income	2,338	659	2,998	188	3,185
6 Income Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 Total Operating Expense	<u>39,506</u>	<u>1,805</u>	<u>41,311</u>	<u>188</u>	<u>41,498</u>
8 Operating Income	<u>-\$475</u>	<u>-\$1,805</u>	<u>-\$2,279</u>	<u>\$3,981</u>	<u>\$1,702</u>
9 Neg Rate Base - Use O&M	<u>\$22,066</u>		<u>\$22,209</u>		<u>\$22,209</u>
10 Rate of Return	<u>-2.15%</u>		<u>-10.26%</u>		<u>7.66%</u>

The Woods Utility Company
 Adjustment to Operating Income
 Test Year Ended 07/31/15

Revised Schedule 3-C
 Docket No. 150XXX-WU

Explanation		Water	Wastewater
<u>Operating Revenues</u>			
1		\$0	\$0
2		<u>\$0</u>	<u>\$0</u>
	Total	<u>\$0</u>	<u>\$0</u>
<u>Operation and Maintenance Expense</u>			
1	Rate Case Expense Amortization	\$129	\$129
2	Adjustment to General Liability Insurance to actual To reflect actual Accounting Charge - adjust accrual	\$1,194 (\$104)	\$1,120 (\$104)
3	Total	<u>\$1,219</u>	<u>\$1,145</u>
<u>Depreciation Expense - Net</u>			
1	Removal of Amortization of CIAC - fully amortized	\$211	\$0
3		<u>\$0</u>	<u>\$0</u>
	Total	<u>\$211</u>	<u>\$0</u>
<u>Taxes Other Than Income</u>			
4	To reflect appropriate RAFs test year revenues	(\$238)	\$659
	Total	<u>(\$238)</u>	<u>\$659</u>

The Woods Utility Company
 Capital Structure-Simple Average
 Test Year Ended 07/31/15

Schedule No. 2
 Docket No. 150XXX-WU

Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Prorata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost
Per Utility								
11 Long-term Debt	\$12,198	\$0	\$12,198	\$316	\$12,514	20.60%	4.50%	0.93%
12 Short-term Debt	0	0	\$0	\$0	0	0.00%	0.00%	0.00%
13 Preferred Stock	0	0	\$0	\$0	0	0.00%	0.00%	0.00%
14 Common Equity	42,306	0	\$42,306	\$1,095	43,401	71.46%	9.20%	6.58%
15 Customer Deposits	4,698	0	\$4,698	\$122	4,819	7.93%	2.00%	0.16%
16 Deferred Income Taxes	0	0	\$0	\$0	0	0.00%	0.00%	0.00%
20 Total Capital	<u>\$59,201</u>	<u>\$0</u>	<u>\$59,201</u>	<u>\$1,532</u>	<u>\$60,734</u>	<u>100.00%</u>		<u>7.66%</u>
						<u>LOW</u>	<u>HIGH</u>	
						RETURN ON EQUITY	<u>8.20%</u>	<u>10.20%</u>
						OVERALL RATE OF RETURN	<u>6.95%</u>	<u>8.38%</u>

The Woods Utility Company
 PLANT, ETC & USED AND USEFUL ADJUSTMENTS
 Test Year Ended 07/31/15

Docket No. 150XXX-WU

WATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	Test Year Plant		Adjusted Balance	Depr Rates Per Rule	Test Year Acc Depr		Adjusted Balance	Test Year Depr Exp	Adjusted Balance	NON-U/U %	NON-U/U Adj to Plant	NON-U/U Adj to Acc. Depr	NON-U/U Adj to depr exp
		Per Books	Adjustments			Acc Depr	Adjustments							
301	Organization	351	0	351	2.50%	16	0	16	9	9	0	0	#N/A	#N/A
302	Franchises	535	0	535	2.50%	234	0	234	13	13	0	0	#N/A	#N/A
303	Land and Land Rights	3,500	0	3,500	NA	0	0	0	0	0	0.00%	0	0	0
304	Structures and Improvements	24,918	0	24,918	3.70%	5,009	0	5,009	922	922	0.00%	0	0	0
305	Collecting and Impounding	0	0	0	2.00%	0	0	0	0	0	0.00%	0	0	0
306	Lake River and Other Intakes	0	0	0	2.50%	0	0	0	0	0	0.00%	0	0	0
307	Wells and Springs	0	0	0	3.33%	0	0	0	0	0	0.00%	0	0	0
308	Infiltration Galleries	0	0	0	2.50%	0	0	0	0	0	0.00%	0	0	0
309	Supply Mains	4,307	0	4,307	3.13%	712	0	712	135	135	0.00%	0	0	0
310	Power Generation Equipment	0	0	0	5.00%	0	0	0	0	0	0.00%	0	0	0
311	Pumping Equipment	4,851	0	4,851	5.88%	325	0	325	285	285	0.00%	0	0	0
320	Water Treatment Equipment	256,982	0	256,982	5.88%	72,297	0	72,297	15,094	15,094	0.00%	0	0	0
330	Distribution Reservoirs	35,181	0	35,181	3.03%	6,783	0	6,783	1,060	1,060	0.00%	0	0	0
331	Transmission and Distribution Mains	19,790	0	19,790	2.63%	-833	0	-833	513	513	0.00%	0	0	0
333	Services	10,254	0	10,254	2.86%	494	0	494	113	113	0.00%	0	0	0
334	Meter & Meter Installations	19,887	0	19,887	5.88%	5,332	0	5,332	1,101	1,101	0.00%	0	0	0
335	Hydrants	0	0	0	2.22%	0	0	0	0	0	0.00%	0	0	0
339	Other Plant & Miscellaneous Equipment	0	0	0	4.00%	0	0	0	0	0	0.00%	0	0	0
340	Office Furniture & Equipment	112,728	0	112,728	5.00%	119,386	0	119,386	0	0	0	0	0	0
340	Computer Equipment	121	0	121	6.67%	121	0	121	0	0	0	0	0	0
341	Transportation Equipment	0	0	0	16.67%	0	0	0	0	0	0	0	0	0
342	Stores Equipment	0	0	0	5.56%	0	0	0	0	0	0	0	0	0
343	Tools, Shop & Garage	15,289	0	15,289	6.67%	10,023	0	10,023	1,019	1,019	0	0	0	0
344	Laboratory Equipment	0	0	0	6.67%	0	0	0	0	0	0	0	0	0
345	Power Operated Equipment	0	0	0	8.33%	0	0	0	0	0	0	0	0	0
346	Communication Equipment	0	0	0	10.00%	0	0	0	0	0	0	0	0	0
347	Miscellaneous Equipment	0	0	0	6.67%	0	0	0	0	0	0	0	0	0
348	Other Plant & Miscellaneous Equipment	0	0	0	10.00%	0	0	0	0	0	0	0	0	0
	INTANGIBLE PLANT	\$886	\$0	\$886		\$251	\$0	\$251	\$22	\$22	0	\$0	\$0	\$0
	SOURCE OF SUPPLY & PUMPING	37,576	0	37,576		6,046	0	6,046	1,342	1,342	0.00%	0	0	0
	WATER TREATMENT PLANT	256,982	0	256,982		72,297	0	72,297	15,094	15,094	0.00%	0	0	0
	TRANSMISSION & DISTRIBUTION	85,112	0	85,112		11,775	0	11,775	2,786	2,786	0.00%	0	0	0
	GENERAL PLANT	128,138	0	128,138		129,530	0	129,530	1,019	1,019	0	0	0	0
	TOTALS - WATER	\$508,694	\$0	\$508,694		\$219,898	\$0	\$219,898	\$20,263	\$20,263	0.00%	\$0	\$0	\$0

RATIO OF NON-USED & USEFUL PLANT **0.00%**

The Woods Utility Company
 PLANT, ETC & USED AND USEFUL ADJUSTMENTS

Docket No. 150XXX-WU

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	Test Year Plant		Adjusted Balance	Depr Rates Per Rule	Test Year		Adjusted Balance	Depr Exp		Balance	NON-U/U %	NON-U/U Adj to Plant	NON-U/U Adj to Acc. Depr	NON-U/U Adj to Depr Exp
		Per Books	Adjustments			Acc Depr	Adjustments		Per Books	Adjustments					
351	Organization	1,556	0	1,556	2.50%	75	0	75	39	0	39	0.00%	0	0	0
352	Franchises	427	0	427	3.70%	212	0	212	16	0	16	0.00%	0	0	0
353	Land and Land Rights	7,500	0	7,500	NA	0	0	0	0	0	0	0.00%	0	0	0
354	Structures and Improvements	41,612	0	41,612	3.70%	8,600	0	8,600	1,541	0	1,541	0.00%	0	0	0
360	Collection Sewers - Force	9,697	0	9,697	3.70%	2,171	0	2,171	359	0	359	0.00%	0	0	0
361	Collection Sewers - Gravity	29,905	0	29,905	2.50%	1,863	0	1,863	748	0	748	0.00%	0	0	0
362	Special Collecting Structures	0	0	0	2.50%	0	0	0	0	0	0	0.00%	0	0	0
363	Services to Customers	0	0	0	2.63%	0	0	0	0	0	0	0.00%	0	0	0
364	Flow Measuring Devices	0	0	0	20.00%	0	0	0	0	0	0	0.00%	0	0	0
365	Flow Measuring Installation	1,061	0	1,061	2.86%	246	0	246	30	0	30	0.00%	0	0	0
366	Reuse Services	0	0	0	2.50%	0	0	0	0	0	0	0.00%	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	5.00%	0	0	0	0	0	0	0.00%	0	0	0
370	Receiving Wells	0	0	0	3.33%	0	0	0	0	0	0	0.00%	0	0	0
371	Pumping Equipment	8,644	0	8,644	6.67%	1,866	0	1,866	570	0	570	0.00%	0	0	0
374	Reuse Distribution Reservoirs	0	0	0	2.70%	0	0	0	0	0	0	0.00%	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	2.33%	0	0	0	0	0	0	0.00%	0	0	0
380	Treatment and Disposal Equipment	8,290	0	8,290	6.67%	4,511	0	4,511	521	0	521	0.00%	0	0	0
381	Plant Sewers	837	0	837	3.13%	462	0	462	26	0	26	0.00%	0	0	0
382	Outfall Sewer Lines	0	0	0	3.33%	0	0	0	0	0	0	0.00%	0	0	0
389	Other Plant & Miscellaneous Equipment	81,665	0	81,665	6.67%	86,289	0	86,289	0	0	0	0.00%	0	0	0
390	Office Furniture & Equipment	100	0	100	6.67%	101	0	101	0	0	0	0.00%	0	0	0
390	Computer Equipment	0	0	0	16.67%	0	0	0	0	0	0	0.00%	0	0	0
391	Transportation Equipment	0	0	0	16.67%	0	0	0	0	0	0	0.00%	0	0	0
392	Stores Equipment	0	0	0	5.56%	0	0	0	0	0	0	0.00%	0	0	0
393	Tools, Shop & Garage	0	0	0	6.25%	0	0	0	0	0	0	0.00%	0	0	0
394	Laboratory Equipment	0	0	0	6.67%	0	0	0	0	0	0	0.00%	0	0	0
395	Power Operated Equipment	0	0	0	8.33%	0	0	0	0	0	0	0.00%	0	0	0
396	Communication Equipment	0	0	0	10.00%	0	0	0	0	0	0	0.00%	0	0	0
397	Miscellaneous Equipment	0	0	0	6.67%	0	0	0	0	0	0	0.00%	0	0	0
398	Other Plant & Miscellaneous Equipment	4,024	0	4,024	10.00%	4,043	0	4,043	168	0	168	0.00%	0	0	0
	INTANGIBLE PLANT	\$1,983	\$0	\$1,983		\$287	\$0	\$287	\$55	\$0	\$55	0.00%	\$0	\$0	\$0
	COLLECTION PLANT	89,774	0	89,774		12,880	0	12,880	2,678	0	2,678	0.00%	0	0	0
	SYSTEM PUMPING PLANT	8,644	0	8,644		1,866	0	1,866	570	0	570	0.00%	0	0	0
	TREATMENT & DISPOSAL PLANT	90,792	0	90,792		91,262	0	91,262	547	0	547	0.00%	0	0	0
	GENERAL PLANT	4,124	0	4,124		4,144	0	4,144	168	0	168	0.00%	0	0	0
	TOTALS-WASTEWATER	\$195,316	\$0	\$195,316		\$110,439	\$0	\$110,439	\$4,018	\$0	\$4,018	0.00%	\$0	\$0	\$0

RATIO OF NON-USED & USEFUL PLANT **0.00%**

The Woods Utility Company
 O&M EXPENSES-WATER
 Test Year Ended 07/31/15

Docket No. 150XXX-WU

ACCT NO.	ACCOUNT TITLE	UTILITY		ADJUSTED TEST YEAR
		ADJUSTED TEST YEAR	ADJUSTMENTS	
601	SALARIES AND WAGES - EMPLOYEES	\$0	\$0	\$0
603	SALARIES: OFFICERS, DIRECTORS, ETC.	3,000	0	3,000
604	EMPLOYEE PENSIONS AND BENEFITS	0	0	0
610	PURCHASED WATER	0	0	0
615	PURCHASED POWER	2,128	0	2,128
616	FUEL FOR POWER PRODUCTION	0	0	0
618	CHEMICALS	585	0	585
620	MATERIALS AND SUPPLIES	0	0	0
630	CONTRACTUAL SERVICES -PROFESSIONAL	0	0	0
632	CONTRACTUAL SERVICES - ACCT.	729	-104	625
633	CONTRACTUAL SERVICES - LEGAL	248	0	248
634	CONTRACTUAL SERVICES - MGMT. FEES	0	0	0
636	CONTRACTUAL SERVICES - OTHER	17,693	0	17,693
641	RENTAL OF BUILDING/REAL PROPERTY	0	0	0
642	RENTAL OF EQUIPMENT	0	0	0
650	TRANSPORTATION EXPENSES	0	0	0
656	INSURANCE-VEHICLE	0	0	0
657	INSURANCE-GENERAL LIABILITY	-511	1,194	683
658	INSURANCE-WORKMAN'S COMP.	0	0	0
659	INSURANCE-OTHER	0	0	0
660	ADVERTISING EXPENSE	0	0	0
666	AMORT. OF RATE CASE EXPENSE	0	129	129
667	REGULATORY COMM. EXPENSES - OTHER	0	0	0
670	BAD DEBT EXPENSE	4,338	0	4,338
675	MISCELLANEOUS EXPENSES	1,754	0	1,754
	TOTAL OPERATION AND MAINTENANCE	<u>\$29,963</u>	<u>\$1,219</u>	<u>\$31,182</u>

The Woods Utility Company
O&M EXPENSES-WASTEWATER
 Test Year Ended 07/31/15

Docket No. 150XXX-WU

ACCT NO.	ACCOUNT TITLE	UTILITY		ADJUSTED TEST YEAR
		ADJUSTED TEST YEAR	ADJUSTMENTS	
701	SALARIES AND WAGES - EMPLOYEES	\$0	\$0	\$0
703	SALARIES: OFFICERS, DIRECTORS, ETC.	3,000	0	3,000
704	EMPLOYEE PENSIONS AND BENEFITS	0	0	0
710	PURCHASED SEWAGE TREATMENT	0	0	0
711	SLUDGE REMOVAL EXPENSE	3,090	0	3,090
715	PURCHASED POWER	1,976	0	1,976
716	FUEL FOR POWER PRODUCTION	0	0	0
718	CHEMICALS	715	0	715
720	MATERIALS AND SUPPLIES	0	0	0
731	CONTRACTUAL SERVICES - ENGR.	0	0	0
732	CONTRACTUAL SERVICES - ACCT.	729	-104	625
733	CONTRACTUAL SERVICES - LEGAL	248	0	248
734	CONTRACTUAL SERVICES - MGMT. FEES	0	0	0
735	CONTRACTUAL SERVICES - TESTING	0	0	0
736	CONTRACTUAL SERVICES - OTHER	21,343	0	21,343
741	RENTAL OF BUILDING/REAL PROPERTY	0	0	0
742	RENTAL OF EQUIPMENT	0	0	0
750	TRANSPORTATION EXPENSES	0	0	0
756	INSURANCE - VEHICLE	0	0	0
757	INSURANCE - GENERAL LIABILITY	-438	1,120	683
758	INSURANCE - WORKMAN'S COMPENSATIOI	0	0	0
759	INSURANCE - OTHER	0	0	0
760	ADVERTISING EXPENSE	0	0	0
766	AMORT. OF RATE CASE EXPENSE	0	129	129
767	REGULATORY COMM. EXPENSES - OTHER	0	0	0
770	BAD DEBT EXPENSE	6,025	0	6,025
775	MISCELLANEOUS EXPENSES	0	0	0
	TOTAL OPERATION AND MAINTENANCE	<u>\$36,690</u>	<u>\$1,145</u>	<u>\$37,835</u>

Analysis of Rate Case Expense

Florida Public Service Commission

Jumper Creek

Schedule: RCE

Docket No.

Page: 1 of 1

Historical Test Year Ending June 30, 2014

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2	N/A						
3	<u>Sub-Total Legal</u>			0	Legal		
4				0			
5							
6	<u>Other</u>						
7	Customer Notice - Customer Meeting	Rendell		\$ 65.10	Notices - printing & mailing	PSC Rule - past Commission practice	
8	Customer Notice - Final Rates	Rendell		\$ 65.10	Notices - printing & mailing	PSC Rule - past Commission practice	
9	Travel - Customer Meeting	Rendell, Derosssett		\$ 250.00	Attend Customer Meeting	Customer Meeting - Lodging, Mileage & Meals	
10	Filing Fee	Rendell		\$ 400.00	Filing Fee	PSC Rule	
11	Travel - PAA Agenda	Rendell / Deremer		\$ 250.00	Attend PAA Agenda	PAA Agenda - Lodging, Mileage & Meals	
12	<u>Sub-Total Other</u>			1,030			
13	Total Estimate Through PAA [X] or Commission Hearing [1,030			
14	Allocation to this Rate Group:						
15		Water	Water	Sewer	Sewer		
16		Allocation %	Amount	Allocation %	Amount		
17	Allocated Total	50.00%	515	50.00%	515		
18	Amortization of Rate Case Expense:						
19	Amortization Period in Years:		4			4	
20	Amortization Amount per year		129			129	
21	Deferred Rate Case Expense (for CWC on A-3)						
22	=(Allocated Total less first year amortization)/2		193			193	
23							
24	Method of Allocation Between Systems (Provide Calculation):						
25	Note: Allocation is by # of customers of the systems in this rate case filing						

WATER	TEST YEAR	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	ADJUSTMENTS	ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
PERSONAL PROPERTY	\$593	-\$238	\$355	\$0	\$355		\$355
PAYROLL	0	0	0	0	0		0
REGULATORY ASSESSMENT FEES	1,817	0	1,817	0	1,817	545	2,362
OTHER	0	0	0	0	0		0
TOTAL	\$2,410	-\$238	\$2,172	\$0	\$2,172	\$545	\$2,717

Test Year RAF 1,817
 Utility Adj Rev 1816.8921
 Adjustment -0.0221

WASTEWATER	TEST YEAR	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	ADJUSTMENTS	ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
PERSONAL PROPERTY	\$582	\$659	\$1,241	\$0	\$1,241		\$1,241
PAYROLL	0	0	0	0	0		0
REGULATORY ASSESSMENT FEES	1,756	0	1,756	0	1,756	188	1,944
OTHER	0	0	0	0	0		0
TOTAL	\$2,338	\$659	\$2,998	\$0	\$2,998	\$188	\$3,185

Test Year RAF #REF!
 Utility Adj Rev 1756.4175
 Adjustment #REF!

The Woods Utility Company
FACTORED ERCs & GALLONS - WATER
 Test Year Ended 07/31/15
 (METER EQUIVALENT FACTORS BELOW)

Docket No. 150XXX-WU

PER NEW VERSION

METER SIZE	ERC	NUMBER OF BILLS	FACTORED ERCs	GALLONS (000s)	BFC RATES	REVENUE CHECK BFC	REVENUE CHECK GALLONAGE
RESIDENTIAL							
5/8 x 3/4"	1.0	821	821	2,342	\$28.12	\$23,084	\$23,352
1"	2.5	0	0	0	\$70.29	\$0	\$0
1-1/2"	5.0	0	0	0	\$140.58	\$0	\$0
TOTAL RESIDENTIAL		<u>821</u>	<u>821</u>	<u>2,342</u>		<u>\$23,084</u>	<u>\$23,352</u>
GENERAL SERVICE							
5/8"x3/4"	1.0	0	0	0	\$0.00	\$0	\$0
3/4"	1.5	0	0	0	\$0.00	\$0	\$0
1"	2.5	0	0	0	\$0.00	\$0	\$0
1-1/2"	5.0	13	65	290	\$0.00	\$0	\$0
2"	8.0	0	0	0	\$0.00	\$0	\$0
3" COMPOUND	16.0	0	0	0	\$0.00	\$0	\$0
4" COMPOUND	25.0	0	0	0	\$0.00	\$0	\$0
6" COMPOUND	50.0	0	0	0	\$0.00	\$0	\$0
8" COMPOUND	80.0	0	0	0	\$0.00	\$0	\$0
10" COMPOUND	115.0	0	0	0	\$0.00	\$0	\$0
TOTAL GENERAL SERVICE		<u>13</u>	<u>65</u>	<u>290</u>		<u>\$0</u>	<u>\$0</u>
PRIVATE FIRE PROTECTION							
2"	0.7	0	0	0	\$0.00	0	0
3" COMPOUND	1.3	0	0	0	\$0.00	0	0
4" COMPOUND	2.1	0	0	0	\$0.00	0	0
6" COMPOUND	4.2	0	0	0	\$0.00	0	0
8" COMPOUND	6.7	0	0	0	\$0.00	0	0
TOTAL PRIVATE FIRE PROTECTION		<u>0</u>	<u>0</u>	<u>0</u>		<u>\$0</u>	
TOTAL WATER		<u>834</u>	<u>886</u>	<u>2,632</u>		<u>\$23,084</u>	<u>\$23,352</u>

The Woods Utility Company
FACTORED ERCs & GALLONS - WASTEWATER
 Test Year Ended 07/31/15

Docket No. 150XXX-WU

METER SIZE	ERC	NUMBER OF BILLS	FACTORED ERCs	GALLONS (000s)	BFC RATES	PER NEW VERSION	
						REVENUE CHECK BFC	REVENUE CHECK GALLONAGE
RESIDENTIAL							
ALL METER SIZES	1.0	721	721	1,710	\$35.95	\$25,920	\$17,280
GENERAL SERVICE & MULTI-FAMILY							
5/8"x3/4"	1.0	0	0	0	\$0.00	\$0	\$0
1"	2.5	0	0	0	\$0.00	\$0	\$0
1-1/2"	5.0	0	0	0	\$0.00	\$0	\$0
2"	8.0	0	0	0	\$0.00	\$0	\$0
3" COMPOUND	16.0	0	0	0	\$0.00	\$0	\$0
4" COMPOUND	25.0	0	0	0	\$0.00	\$0	\$0
6" COMPOUND	50.0	0	0	0	\$0.00	\$0	\$0
8" COMPOUND	80.0	0	0	0	\$0.00	\$0	\$0
10" COMPOUND	115.0	0	0	0	\$0.00	\$0	\$0
TOTAL GENERAL SERVICE		<u>0</u>	<u>0</u>	<u>0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL WASTEWATER		<u>721</u>	<u>721</u>	<u>1,710</u>		<u>\$25,920</u>	<u>\$17,280</u>

**The Woods Utility Company
Water Monthly Service Rates
Test Year Ended 07/31/15**

**Schedule No. 4-A
Docket No. 150XXX-WU**

	Rates Prior to Filing	Utility Requested Final	4-year Rate Reduction
--	--------------------------------------	--	--------------------------------------

Residential, General Service and Multi-Family

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$19.19	\$32.10	\$0.16
3/4"	\$28.78	\$48.15	\$0.24
1"	\$47.98	\$80.25	\$0.41
1-1/2"	\$95.95	\$160.50	\$0.82
2"	\$153.53	\$256.80	\$1.31
3"	\$307.07	\$513.61	\$2.61
4"	\$479.79	\$802.51	\$4.08
6"	\$959.59	\$1,605.03	\$8.17
8"	\$1,535.33	\$2,568.04	\$13.06

Residential Gallonage Charge

<i>0 - 6,000 gal.</i>	\$6.55	\$6.72	\$0.03
<i>6,001 - 12,000 gal.</i>	\$9.85	\$10.09	\$0.05
<i>Over 12,000 gal.</i>	\$13.11	\$13.45	\$0.07
General Service Gallonage Charge	\$7.35	\$7.20	\$0.04

Private Fire Protection

Base Facility Charge by Meter Size:

2"	\$12.62	\$21.40	\$0.11
3"	\$25.23	\$42.80	\$0.22
4"	\$39.43	\$66.88	\$0.34
6"	\$78.85	\$133.75	\$0.68
8"	\$126.16	\$214.00	\$1.09

Typical Residential Bills 5/8" x 3/4" Meter

3,000 Gallons	\$38.84	\$52.26
5,000 Gallons	\$51.94	\$65.70
10,000 Gallons	\$97.89	\$112.78

**The Woods Utility Company
Wastewater Monthly Service Rates
Test Year Ended 07/31/15**

**SCHEDULE NO. 4-B
Docket No. 150XXX-WU**

	Rates Prior to Filing	Utility Requested Final	Four-year Rate Reduction
--	--------------------------------------	--	---

Residential

Base Facility Charge All Meter Sizes:	\$35.01	\$35.95	\$0.22
---------------------------------------	---------	---------	--------

Gallage Charge - Per 1,000 gallons (6,000 gallon cap)	\$9.02	\$10.11	\$0.06
--	--------	---------	--------

General Service

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$35.01	\$35.95	\$0.22
3/4"	\$52.52	\$53.93	\$0.33
1"	\$87.51	\$89.88	\$0.56
1-1/2"	\$175.04	\$179.75	\$1.11
2"	\$280.05	\$287.60	\$1.78
3"	\$560.12	\$575.21	\$3.56
4"	\$875.18	\$898.76	\$5.56
6"	\$1,750.36	\$1,797.52	\$11.11
8"	\$2,800.58	\$2,876.03	\$17.78

Gallage Charge, per 1,000 Gallons	\$10.83	\$12.13	\$0.07
-----------------------------------	---------	---------	--------

Typical Residential Bills 5/8" x 3/4" Meter

3,000 Gallons	\$62.07	\$66.27
5,000 Gallons	\$80.11	\$86.48
10,000 Gallons	\$89.13	\$96.58

(Wastewater Gallage Cap - 6,000 Gallons)

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

The Woods Utility Company
 Docket No. 150XXX-WU
 Test Year Ended 07/31/15
 Water [X] or Sewer []

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

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) Test Year Bills	(3) TY Cons in 1,000 gal.	(4) Test Year Rate 7/31/15	(5) Test Year Revenue	(6) Adjusted Bills	(7) Adjusted Cons	(8) Rate Prior to Filing	(9) Revenue at Rate Prior	(10) ProForma Block Cons	(11) Repressed Block Cons	(12) Proposed RateW/Rpsr	(13) Revenue at Rpsn Rates
1	Residential												
2	5/8" X 3/4"	821		\$19.19	15,755	821		\$18.92	15,533			32.10	26,354
3	3/4"	-		\$28.78	0	0		\$28.38	0			48.15	0
4	1"	-		\$47.98	0	0		\$47.31	0			80.25	0
5	1-1/2"	0		\$95.95	0	0		\$94.61	0			160.50	0
6	2"	0		\$153.53	0	0		\$151.38	0			256.80	0
7	3"	0		\$307.07	0	0		\$302.77	0			513.61	0
8	4"	0		\$479.79	0	0		\$473.07	0			802.51	0
9	Gallonge Charge, per 1,000 gallons												
10	0 - 6,000 gal.		2,022	\$6.55	13,244	0	2,022	\$6.46	13,062	0	2,022	\$6.72	13,588
11	6,001 - 12,000 gal.		271	\$9.85	2,669	0	271	\$9.71	2,631	(30)	241	\$10.09	2,429
12	Over 12,000 gal.		49	\$13.11	642	0	49	\$12.93	634	(5)	44	\$13.45	586
13	Total Residential	821	2,342		32,311	821	2,342		31,860	(36)	2,306		42,957
14	Average Bill				39.36				38.81				52.32
15													
16	General Service												
17	5/8" X 3/4"	0		\$19.19	0	0		\$18.92	0			\$32.10	0
18	3/4"	0		\$28.78	0	0		\$28.38	0			\$48.15	0
19	1"	0		\$47.98	0	0		\$47.31	0			\$80.25	0
20	1-1/2"	13	290	\$95.95	1,247	13		\$94.61	1,230			\$160.50	2,087
21	2"	0		\$153.53	0	0		\$151.38	0			\$256.80	0
22	3"	0		\$307.07	0	0		\$302.77	0			\$513.61	0
23	4"	0		\$479.79	0	0		\$473.07	0			\$802.51	0
24	6"	0		\$959.59	0	0		\$946.15	0			\$1,605.03	0
25	8"	0		\$1,535.33	0	0		#####	0			\$2,568.04	0
26	Gallonge		290	\$7.35	2,132		290	\$7.25	2,103	290	290	\$7.20	2,087
27	Total General Serv	13	290		3,379	13	290		3,332	290	290		4,173
28	Average Bill				259.91				256.34				321.00
29													
30	Irrigation												
31	5/8" X 3/4"	0		19.19	0	0	NA	18.92	0			32.10	0
32	Gallonge Charge, per 1,000 gallons												
33	0 - 6,000 gal.		0	6.55	0	0		2.00	0	0	0	6.72	0
34	6,001 - 12,000 gal.		0	9.85	0	0		2.23	0	0	0	10.09	0
35	Over 12,000 gal.		0	13.11	0	0		4.47	0	0	0	13.45	0
36	Block 4		0	-	0	0		-	0	0	0	-	0
37	Total Irrigation	0	0		0	0	0		0	0	0		0
38	Average Bill				#REF!				#REF!				0.00
39													
40	Fire Protection												
41	2"	0	NA	\$12.80	0	0		\$12.62	0			17.83	0
42	3"	0	NA	\$25.59	0	0		\$25.23	0			35.67	0
43	4"	0	NA	\$39.99	0	0		\$39.43	0			55.73	0
44	6"	0	NA	\$79.97	0	0		\$78.85	0			111.46	0
45	8"	0	NA	\$127.95	0	0		\$126.16	0			178.34	0
46	10"	0	NA	\$183.92	0	0		\$181.34	0			256.36	0
47	Total Fire Protect	0	NA		0		NA		0	NA			0
48	Average Bill				-				-				-
49													
50	Subtot Billd Rev	834	2,632		35,690	834	2,632		35,193	254	2,596		47,130
51	Unbilled Revenues				0				0				-
52	Guaranteed Revenues				0				0				0
53	Misc. Service Charge				5,085				5,085				5,085
54	Adjustments to Customers				0				0				0
55	Tot Billed Rev				40,775				40,278				52,215
56	Booked Revenue per GL				40,375				40,375				40,375
57	Adjustments to Booked				0				0				0
58	Bkd Rev Adjstd				40,375				40,375				40,375
59	Difference				(399)		-1.0%		98		0.2%		

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

Florida Public Service Commission

The Woods Utility Company
Docket No. 150XXX-WU
 Test Year Ended 07/31/15

Schedule: F-1
 Page: 1 of 1
 Preparer: W T Rendell

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

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Aug-14	397,850	0	252,000	110,332	35,518	8.9%
2	Sep-14	412,750	0	284,000	125,019	3,731	0.9%
3	Oct-14	636,500	0	207,000	396,529	32,971	5.2%
4	Nov-14	510,600	0	215,000	117,545	178,055	34.9%
5	Dec-14	300,100	0	197,000	69,086	34,014	11.3%
6	Jan-15	347,500	0	342,000	67,652	(62,152)	-17.9%
7	Feb-15	296,300	0	227,000	59,894	9,406	3.2%
8	Mar-15	298,200	0	211,000	60,182	27,018	9.1%
9	Apr-15	320,300	0	244,000	63,530	12,770	4.0%
10	May-15	288,100	0	173,000	80,477	34,623	12.0%
11	Jun-15	300,000	0	173,000	83,182	43,818	14.6%
12	Jul-15	325,080	0	206,000	88,882	30,198	9.3%
13							
14	TOTAL	4,433,280	0	2,731,000	1,322,310	379,970	8.6%

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

Florida Public Service Commission

**The Woods Utility Company
Docket No. 15XXX-WS**

Schedule: F-2
Page: 1 of 1
Preparer: W T Rendell

Historic Test Year Ended July 31, 2015

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

Line No.	Month	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	Individual Plant Flows (Name)			Total Plant Flows	Total Purch. Sewage Treatment
1	Aug-14	237,000				237,000	
2	Sep-14	243,000				243,000	
3	Oct-14	259,000				259,000	
4	Nov-14	321,000				321,000	
5	Dec-14	229,000				229,000	
6	Jan-15	294,000				294,000	
7	Feb-15	286,000				286,000	
8	Mar-15	297,000				297,000	
9	Apr-15	309,000				309,000	
10	May-15	255,000				255,000	
11	Jun-15	244,000				244,000	
12	Jul-15	268,000				268,000	
13	Total	3,242,000	0	0	0	3,242,000	0