

# THE WOODS UTILITY COMPANY

October 29, 2015

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

RECEIVED FPSC  
15 NOV -3 AM 9:01  
COMMISSION  
CLERK

Re: Docket No. 150209-WS - 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) revised supplemental schedules in Docket No. 150209-WS.

At the informal conference meeting held on October 28, 2015, The Woods identified three items which have been identified after the original filing of the utility's SARC application. These three items identified below have been incorporated into the supplemental schedules for staff's review:

- 1) Inclusion of Pro Forma plant for replacement of lift station pumps due to a recent lightning strike,
- 2) Correction of the long term debt interest rate,
- 3) Correction to the billing determinants.

Respectfully Submitted,



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



4939 Cross Bayou Blvd.  
New Port Richey, FL 34652

# Invoice

|           |            |
|-----------|------------|
| Invoice # | 818874     |
| Date      | 10/16/2015 |
| Due Date  | 11/15/2015 |
| Account # | 701        |
| P.O. No.  |            |

|                                                                                                         |
|---------------------------------------------------------------------------------------------------------|
| <b>Bill To</b>                                                                                          |
| The Woods Utility Company<br>Attn: Joe Gabay<br>4939 Cross Bayou Boulevard<br>New Port Richey, FL 34652 |

All service pricing anticipates payment by Check or ACH. Due to additional costs incurred, services paid by credit card will require an additional "pass through" 3% processing fee in order to be accepted.

|                                           |
|-------------------------------------------|
| <b>Project</b>                            |
| 711-24 E/C LS panel tripped not resetting |

| Date      | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Qty or Hrs | Unit  | Rate     | Amount   |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------|----------|----------|
| 8/29/2015 | Emergency call. Lift station panel tripped and not resetting. Arrived at site and found main panel split and control fuse blown with surge protector blown. Jumped over main breaker and repaired control fuse and got one pump running but drawing high amps. The other pump was burnt up and needs replaced, due to apparent lightning hit. Let station pump down until pump #2 quit working. Hand pulled pumps and waited on back up pump to install. Installed pipe and hand lowered into station. Rewired and put station online with one new operational pump. Station is currently working with one pump but will need another pump and miscellaneous electrical for completion. |            |       |          |          |
|           | Maintenance Technician                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 9          | Hours | 57.91    | 521.19   |
|           | Tradesman                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 4          | Hours | 52.01    | 208.04   |
|           | Tradesman                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 8          | Hours | 52.01    | 416.08   |
|           | 2HP Pump                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1          | LS    | 1,305.53 | 1,305.53 |
| 9/11/2015 | Miscellaneous Materials to Complete Scope of Service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1          | LS    | 23.39    | 23.39    |
|           | Installed new pump #1 in station.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |       |          |          |
|           | Maintenance Technician                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 6          | Hours | 57.91    | 347.46   |
|           | 2HP Pump                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1          | LS    | 1,305.53 | 1,305.53 |

|                                                                         |  |              |            |
|-------------------------------------------------------------------------|--|--------------|------------|
| Please remit payment to the above address. We appreciate your business! |  | <b>Total</b> | \$4,127.22 |
|-------------------------------------------------------------------------|--|--------------|------------|

|                |              |
|----------------|--------------|
| <b>Phone #</b> | <b>Fax #</b> |
| 727-848-8292   | 727-848-7701 |

|                         |            |
|-------------------------|------------|
| <b>Payments/Credits</b> | \$0.00     |
| <b>Balance Due</b>      | \$4,127.22 |

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

**Schedule No. 1-A  
Docket No. 150209-WS**

| Description                      | Test Year<br>Per<br>Utility | Adjustments  | Adjusted<br>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 <b>Rate Base</b>              | <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. 150209-WS**  
 REVISED **10/21/2015**

| Description                      | Test Year<br>Per<br>Utility | Adjustments    | Adjusted<br>Test Year |
|----------------------------------|-----------------------------|----------------|-----------------------|
| 1 Plant in Service               | \$187,816                   | \$4,127        | \$191,944             |
| 2 Land and Land Rights           | 7,500                       | 0              | 7,500                 |
| 3 Non-used and Useful Components | 0                           | 0              | 0                     |
| 4 Accumulated Depreciation       | -110,439                    | -138           | -110,576              |
| 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 <b>Rate Base</b>              | <u>\$22,066</u>             | <u>\$4,133</u> | <u>\$26,199</u>       |

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

Schedule No. 3-A  
Docket No. 150209-WS  
REVISED 10/21/2015

| Description                      | Test Year<br>Per Utility | Adjustments     | Adjusted<br>Test Year | Revenue<br>Increase       | Revenue<br>Requirement |
|----------------------------------|--------------------------|-----------------|-----------------------|---------------------------|------------------------|
| 1 <b>Operating Revenues:</b>     | <u>\$40,375</u>          | <u>\$0</u>      | <u>\$40,375</u>       | <u>\$12,070</u><br>29.89% | <u>\$52,446</u>        |
| <b>Operating Expenses</b>        |                          |                 |                       |                           |                        |
| 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                 | 543                       | 2,715                  |
| 7 Income Taxes                   | <u>0</u>                 | <u>0</u>        | <u>0</u>              | <u>0</u>                  | <u>0</u>               |
| 8 <b>Total Operating Expense</b> | <u>47,798</u>            | <u>1,192</u>    | <u>48,990</u>         | <u>543</u>                | <u>49,533</u>          |
| 9 <b>Operating Income</b>        | <u>-\$7,423</u>          | <u>-\$1,192</u> | <u>-\$8,614</u>       | <u>\$11,527</u>           | <u>\$2,913</u>         |
| 9 <b>Rate Base</b>               | <u>\$38,372</u>          |                 | <u>\$38,524</u>       |                           | <u>\$38,524</u>        |
| 10 <b>Rate of Return</b>         | <u>-19.34%</u>           |                 | <u>-22.36%</u>        |                           | <u>7.56%</u>           |

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

Schedule No. 3-B  
Docket No. 150209-WS  
REVISED 10/21/2015

| Description                          | Test Year<br>Per Utility | Adjustments     | Adjusted<br>Test Year | Revenue<br>Increase      | Revenue<br>Requirement |
|--------------------------------------|--------------------------|-----------------|-----------------------|--------------------------|------------------------|
| 1 <b>Operating Revenues:</b>         | <u>\$39,032</u>          | <u>\$0</u>      | <u>\$39,032</u>       | <u>\$5,037</u><br>12.91% | <u>\$44,069</u>        |
| <b>Operating Expenses</b>            |                          |                 |                       |                          |                        |
| 2 Operation & Maintenance            | \$36,690                 | \$1,145         | \$37,835              |                          | \$37,835               |
| 3 Depreciation                       | 4,293                    | 275             | 4,568                 |                          | 4,568                  |
| 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                 | 227                      | 3,224                  |
| 6 Income Taxes                       | <u>0</u>                 | <u>0</u>        | <u>0</u>              | <u>0</u>                 | <u>0</u>               |
| 7 <b>Total Operating Expense</b>     | <u>39,781</u>            | <u>2,080</u>    | <u>41,861</u>         | <u>227</u>               | <u>42,088</u>          |
| 8 <b>Operating Income</b>            | <u>-\$750</u>            | <u>-\$2,080</u> | <u>-\$2,830</u>       | <u>\$4,811</u>           | <u>\$1,981</u>         |
| 9 <b>Neg Rate Base - Use O&amp;M</b> | <u>\$22,066</u>          |                 | <u>\$26,199</u>       |                          | <u>\$26,199</u>        |
| 10 <b>Rate of Return</b>             | <u>-3.40%</u>            |                 | <u>-10.80%</u>        |                          | <u>7.56%</u>           |

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

Schedule No. 1-C  
 Docket No. 150209-WS  
 REVISED 10/21/2015

| Explanation                                                         | Water | Wastewater |
|---------------------------------------------------------------------|-------|------------|
| <u>Plant in Service</u>                                             |       |            |
| 1 Pro Forma Plant - Account 371 Pump Replacements - Lightning Strik | \$0   | \$4,127    |
| Total                                                               | \$0   | \$4,127    |
| <u>Land</u>                                                         |       |            |
| 2                                                                   | \$0   | \$0        |
| 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 Pro Forma Plant - Account 371 Pump Replacements - Lightning Strik | \$0   | (\$138)    |
| Total                                                               | \$0   | (\$138)    |
| <u>CIAC</u>                                                         |       |            |
| 5                                                                   | \$0   | \$0        |
| Total                                                               | \$0   | \$0        |
| <u>Accumulated Amortization of CIAC</u>                             |       |            |
| 6                                                                   | \$0   | \$0        |
| Total                                                               | \$0   | \$0        |
| 7 <u>Working Capital</u>                                            | \$152 | \$143      |

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

Revised Schedule 3-C  
 Docket No. 150209-WS  
 REVISED 10/21/2015

| Explanation                                                          | Water          | Wastewater     |
|----------------------------------------------------------------------|----------------|----------------|
| <u>Operating Revenues</u>                                            |                |                |
| 1                                                                    | \$0            | \$0            |
| 2                                                                    | \$0            | \$0            |
| 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                | \$1,194        | \$1,120        |
| To reflect actual Accounting Charge - adjust accrual                 | <u>(\$104)</u> | <u>(\$104)</u> |
| 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 Pro Forma Plant - Account 371 Pump Replacements - Lightning Strike | \$0            | <u>\$275</u>   |
| Total                                                                | <u>\$211</u>   | <u>\$275</u>   |
| <u>Taxes Other Than Income</u>                                       |                |                |
| 4 To reflect appropriate RAFs test year revenues                     | <u>(\$238)</u> | <u>\$659</u>   |
| 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. 150209-WS  
 REVISED 10/21/2015

| Description              | Total Capital          | Specific Adjustments | Subtotal Adjusted Capital | Prorata Adjustments   | Capital Reconciled to Rate Base | Ratio                  | Cost Rate           | Weighted Cost        |
|--------------------------|------------------------|----------------------|---------------------------|-----------------------|---------------------------------|------------------------|---------------------|----------------------|
| <b>Per Utility</b>       |                        |                      |                           |                       |                                 |                        |                     |                      |
| 11 Long-term Debt        | \$12,198               | \$0                  | \$12,198                  | \$1,138               | \$13,336                        | 20.60%                 | 4.00%               | 0.82%                |
| 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                  | \$3,946               | 46,252                          | 71.46%                 | 9.20%               | 6.58%                |
| 15 Customer Deposits     | 4,698                  | 0                    | \$4,698                   | \$438                 | 5,136                           | 7.93%                  | 2.00%               | 0.16%                |
| 16 Deferred Income Taxes | <u>0</u>               | <u>0</u>             | <u>\$0</u>                | <u>\$0</u>            | <u>0</u>                        | <u>0.00%</u>           | 0.00%               | <u>0.00%</u>         |
| 20 <b>Total Capital</b>  | <b><u>\$59,201</u></b> | <b><u>\$0</u></b>    | <b><u>\$59,201</u></b>    | <b><u>\$5,522</u></b> | <b><u>\$64,723</u></b>          | <b><u>100.00%</u></b>  |                     | <b><u>7.56%</u></b>  |
|                          |                        |                      |                           |                       |                                 | <b><u>LOW</u></b>      | <b><u>HIGH</u></b>  |                      |
|                          |                        |                      |                           |                       |                                 | RETURN ON EQUITY       | <b><u>8.20%</u></b> | <b><u>10.20%</u></b> |
|                          |                        |                      |                           |                       |                                 | OVERALL RATE OF RETURN | <b><u>6.85%</u></b> | <b><u>8.27%</u></b>  |

WATER UTILITY PLANT ACCOUNTS

| ACCT.<br>NO. | ACCOUNT NAME                          | Test Year<br>Plant |             | Adjusted<br>Balance | Depr<br>Rates Per<br>Rule | Test Year<br>Acc Depr |             | Adjusted<br>Balance | Test Year<br>Depr Exp | Adjusted<br>Balance | NON-U/U<br>% | NON-U/U<br>Adj to<br>Plant | NON-U/U<br>Adj to<br>Acc. Depr | NON-U/U<br>Adj to<br>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. 150209-WS

| 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            | 4,127          | 12,772           | 6.67%               | 1,866            | 138          | 2,003            | 570            | 275          | 845            | 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            | 4,127          | 12,772           |                     | 1,866            | 138          | 2,003            | 570            | 275          | 845            | 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                       |
|                                   | <b>TOTALS-WASTEWATER</b>                   | <b>\$195,316</b> | <b>\$4,127</b> | <b>\$199,444</b> |                     | <b>\$110,439</b> | <b>\$138</b> | <b>\$110,576</b> | <b>\$4,018</b> | <b>\$275</b> | <b>\$4,293</b> | <b>0.00%</b> | <b>\$0</b>           | <b>\$0</b>               | <b>\$0</b>              |

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

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

Docket No. 150209-WS

| ACCT<br>NO. | ACCOUNT TITLE                       | UTILITY               |                | ADJUSTED<br>TEST YEAR |
|-------------|-------------------------------------|-----------------------|----------------|-----------------------|
|             |                                     | ADJUSTED<br>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              | <u>1,754</u>          | <u>0</u>       | <u>1,754</u>          |
|             | 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. 150209-WS

| ACCT<br>NO. | ACCOUNT TITLE                       | UTILITY               |                | ADJUSTED<br>TEST YEAR |
|-------------|-------------------------------------|-----------------------|----------------|-----------------------|
|             |                                     | ADJUSTED<br>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              | <u>0</u>              | <u>0</u>       | <u>0</u>              |
|             | 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

The Woods Utility Company  
 Docket No.  
 Test Year Ended 07/31/15

Schedule: RCE  
 Page: 1 of 1

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)<br>Firm or Vendor Name                                                    | (2)<br>Counsel, Consultant or Witness | (3)<br>Hourly Rate | (4)<br>Total Est of Firm's Charges | (5)<br>Type of Service Rendered | (6)<br>Comments                                | (7)<br>Hours |
|----------|-------------------------------------------------------------------------------|---------------------------------------|--------------------|------------------------------------|---------------------------------|------------------------------------------------|--------------|
| 1        | <u>Legal</u>                                                                  |                                       |                    |                                    |                                 |                                                |              |
| 2        | N/A                                                                           |                                       |                    | 0                                  | Legal                           |                                                |              |
| 3        | <u>Sub-Total Legal</u>                                                        |                                       |                    | <u>0</u>                           |                                 |                                                |              |
| 4        |                                                                               |                                       |                    |                                    |                                 |                                                |              |
| 5        |                                                                               |                                       |                    |                                    |                                 |                                                |              |
| 6        | <u>Other</u>                                                                  |                                       |                    |                                    |                                 |                                                |              |
| 7        | Customer Notice -<br>Customer Meeting                                         | Rendell                               |                    | \$ 66.15                           | Notices - printing<br>& mailing | PSC Rule - past<br>Commission practice         |              |
| 8        | Customer Notice - Final<br>Rates                                              | Rendell                               |                    | \$ 66.15                           | Notices - printing<br>& mailing | PSC Rule - past<br>Commission practice         |              |
| 9        | Travel - Customer<br>Meeting                                                  | Rendell, Derossett                    |                    | \$ 250.00                          | Attend Customer<br>Meeting      | Customer Meeting -<br>Lodging, Mileage & Meals |              |
| 10       | Filing Fee                                                                    | Rendell                               |                    | \$ 400.00                          | Filing Fee                      | PSC Rule                                       |              |
| 11       | Travel - PAA Agenda                                                           | Rendell / Deremer                     |                    | \$ 250.00                          | Attend PAA<br>Agenda            | PAA Agenda - Lodging,<br>Mileage & Meals       |              |
| 12       | <u>Sub-Total Other</u>                                                        |                                       |                    | <u>1,032</u>                       |                                 |                                                |              |
| 13       | Total Estimate Through PAA [ X ] or Commission Hearing [                      |                                       |                    | <u>1,032</u>                       |                                 |                                                |              |
| 14       | Allocation to this Rate Group:                                                |                                       |                    |                                    |                                 |                                                |              |
| 15       |                                                                               | Water                                 |                    | Water                              |                                 | Sewer                                          |              |
| 16       |                                                                               | Allocation %                          |                    | Amount                             |                                 | Allocation %                                   | Amount       |
| 17       | Allocated Total                                                               | 50.00%                                |                    | 516                                |                                 | 50.00%                                         | 516          |
| 18       | Amortization of Rate Case Expense:                                            |                                       |                    |                                    |                                 |                                                |              |
| 19       | Amortization Period in Years:                                                 |                                       |                    | <u>4</u>                           |                                 |                                                | <u>4</u>     |
| 20       | Amortization Amount per year                                                  |                                       |                    | <u>129</u>                         |                                 |                                                | <u>129</u>   |
| 21       | Deferred Rate Case Expense (for CWC on A-3)                                   |                                       |                    |                                    |                                 |                                                |              |
| 22       | =(Allocated Total less first year amortization)/2                             |                                       |                    | <u>194</u>                         |                                 |                                                | <u>194</u>   |
| 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              | 543              | 2,360               |
| OTHER                      | 0              | 0                   | 0                          | 0           | 0                  |                  | 0                   |
| <b>TOTAL</b>               | <b>\$2,410</b> | <b>-\$238</b>       | <b>\$2,172</b>             | <b>\$0</b>  | <b>\$2,172</b>     | <b>\$543</b>     | <b>\$2,715</b>      |

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              | 227              | 1,983               |
| OTHER                      | 0              | 0                   | 0                          | 0           | 0                  |                  | 0                   |
| <b>TOTAL</b>               | <b>\$2,338</b> | <b>\$659</b>        | <b>\$2,998</b>             | <b>\$0</b>  | <b>\$2,998</b>     | <b>\$227</b>     | <b>\$3,224</b>      |

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. 150209-WS  
 REVISED 10/21/2015

| METER SIZE                           | ERC   | NUMBER OF BILLS | FACTORED ERCs | GALLONS (000s) |
|--------------------------------------|-------|-----------------|---------------|----------------|
| <b>RESIDENTIAL</b>                   |       |                 |               |                |
| 5/8 x 3/4"                           | 1.0   | 746             | 746           | 2,342          |
| 1"                                   | 2.5   | 0               | 0             | 0              |
| 1-1/2"                               | 5.0   | 0               | 0             | 0              |
| <b>TOTAL RESIDENTIAL</b>             |       | <u>746</u>      | <u>746</u>    | <u>2,342</u>   |
| <b>GENERAL SERVICE</b>               |       |                 |               |                |
| 5/8"x3/4"                            | 1.0   | 0               | 0             | 0              |
| 3/4"                                 | 1.5   | 0               | 0             | 0              |
| 1"                                   | 2.5   | 0               | 0             | 0              |
| 1-1/2"                               | 5.0   | 12              | 60            | 290            |
| 2"                                   | 8.0   | 0               | 0             | 0              |
| 3" COMPOUND                          | 16.0  | 0               | 0             | 0              |
| 4" COMPOUND                          | 25.0  | 0               | 0             | 0              |
| 6" COMPOUND                          | 50.0  | 0               | 0             | 0              |
| 8" COMPOUND                          | 80.0  | 0               | 0             | 0              |
| 10" COMPOUND                         | 115.0 | 0               | 0             | 0              |
| <b>TOTAL GENERAL SERVICE</b>         |       | <u>12</u>       | <u>60</u>     | <u>290</u>     |
| <b>PRIVATE FIRE PROTECTION</b>       |       |                 |               |                |
| 2"                                   | 0.7   | 0               | 0             | 0              |
| 3" COMPOUND                          | 1.3   | 0               | 0             | 0              |
| 4" COMPOUND                          | 2.1   | 0               | 0             | 0              |
| 6" COMPOUND                          | 4.2   | 0               | 0             | 0              |
| 8" COMPOUND                          | 6.7   | 0               | 0             | 0              |
| <b>TOTAL PRIVATE FIRE PROTECTION</b> |       | <u>0</u>        | <u>0</u>      | <u>0</u>       |
| <b>TOTAL WATER</b>                   |       | <u>758</u>      | <u>806</u>    | <u>2,632</u>   |

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

Docket No. 150209-WS  
REVISED 10/21/2015

| METER SIZE                                | ERC   | NUMBER OF BILLS | FACTORED ERCs | GALLONS (000s) |
|-------------------------------------------|-------|-----------------|---------------|----------------|
| <b>RESIDENTIAL</b>                        |       |                 |               |                |
| ALL METER SIZES                           | 1.0   | 643             | 643           | 1,710          |
| <b>GENERAL SERVICE &amp; MULTI-FAMILY</b> |       |                 |               |                |
| 5/8"x3/4"                                 | 1.0   | 0               | 0             | 0              |
| 1"                                        | 2.5   | 0               | 0             | 0              |
| 1-1/2"                                    | 5.0   | 0               | 0             | 0              |
| 2"                                        | 8.0   | 0               | 0             | 0              |
| 3" COMPOUND                               | 16.0  | 0               | 0             | 0              |
| 4" COMPOUND                               | 25.0  | 0               | 0             | 0              |
| 6" COMPOUND                               | 50.0  | 0               | 0             | 0              |
| 8" COMPOUND                               | 80.0  | 0               | 0             | 0              |
| 10" COMPOUND                              | 115.0 | 0               | 0             | 0              |
| TOTAL GENERAL SERVICE                     |       | 0               | 0             | 0              |
| TOTAL WASTEWATER                          |       | 643             | 643           | 1,710          |

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

**Schedule No. 4-A  
Docket No. 150209-WS  
REVISED 10/21/2015**

| <b>Rates<br/>Prior to<br/>Filing</b> | <b>Utility<br/>Requested<br/>Final</b> | <b>4-year<br/>Rate<br/>Reduction</b> |
|--------------------------------------|----------------------------------------|--------------------------------------|
|--------------------------------------|----------------------------------------|--------------------------------------|

**Residential, General Service and Multi-Family**

Base Facility Charge by Meter Size:

|             |            |            |         |
|-------------|------------|------------|---------|
| 5/8" x 3/4" | \$19.19    | \$35.29    | \$0.18  |
| 3/4"        | \$28.78    | \$52.93    | \$0.27  |
| 1"          | \$47.98    | \$88.22    | \$0.45  |
| 1-1/2"      | \$95.95    | \$176.43   | \$0.90  |
| 2"          | \$153.53   | \$282.30   | \$1.44  |
| 3"          | \$307.07   | \$564.59   | \$2.87  |
| 4"          | \$479.79   | \$882.17   | \$4.49  |
| 6"          | \$959.59   | \$1,764.35 | \$8.98  |
| 8"          | \$1,535.33 | \$2,822.95 | \$14.37 |

Residential Gallonage Charge

|                                  |         |         |        |
|----------------------------------|---------|---------|--------|
| 0 - 6,000 gal.                   | \$6.55  | \$6.76  | \$0.03 |
| 6,001 - 12,000 gal.              | \$9.85  | \$10.14 | \$0.05 |
| Over 12,000 gal.                 | \$13.11 | \$13.52 | \$0.07 |
| General Service Gallonage Charge | \$7.35  | \$7.20  | \$0.04 |

**Private Fire Protection**

Base Facility Charge by Meter Size:

|    |          |          |        |
|----|----------|----------|--------|
| 2" | \$12.62  | \$23.53  | \$0.12 |
| 3" | \$25.23  | \$47.05  | \$0.24 |
| 4" | \$39.43  | \$73.51  | \$0.37 |
| 6" | \$78.85  | \$147.03 | \$0.75 |
| 8" | \$126.16 | \$235.25 | \$1.20 |

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

|                |         |          |
|----------------|---------|----------|
| 3,000 Gallons  | \$38.84 | \$55.57  |
| 5,000 Gallons  | \$51.94 | \$69.09  |
| 10,000 Gallons | \$97.89 | \$116.41 |

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

**SCHEDULE NO. 4-B  
Docket No. 150209-WS  
REVISED 10/21/2015**

|  | <b>Rates<br/>Prior to<br/>Filing</b> | <b>Utility<br/>Requested<br/>Final</b> | <b>Four-year<br/>Rate<br/>Reduction</b> |
|--|--------------------------------------|----------------------------------------|-----------------------------------------|
|--|--------------------------------------|----------------------------------------|-----------------------------------------|

**Residential**

|                                                           |         |         |        |
|-----------------------------------------------------------|---------|---------|--------|
| Base Facility Charge All Meter Sizes:                     | \$35.01 | \$41.12 | \$0.25 |
| Gallonge Charge - Per 1,000<br>gallons (6,000 gallon cap) | \$9.02  | \$10.31 | \$0.06 |

**General Service**

Base Facility Charge by Meter Size:

|             |            |            |         |
|-------------|------------|------------|---------|
| 5/8" x 3/4" | \$35.01    | \$41.12    | \$0.25  |
| 3/4"        | \$52.52    | \$61.68    | \$0.37  |
| 1"          | \$87.51    | \$102.80   | \$0.62  |
| 1-1/2"      | \$175.04   | \$205.61   | \$1.25  |
| 2"          | \$280.05   | \$328.97   | \$1.99  |
| 3"          | \$560.12   | \$657.95   | \$3.99  |
| 4"          | \$875.18   | \$1,028.04 | \$6.23  |
| 6"          | \$1,750.36 | \$2,056.09 | \$12.46 |
| 8"          | \$2,800.58 | \$3,289.74 | \$19.93 |

|                                    |         |         |        |
|------------------------------------|---------|---------|--------|
| Gallonge Charge, per 1,000 Gallons | \$10.83 | \$12.37 | \$0.07 |
|------------------------------------|---------|---------|--------|

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

|                                           |         |          |  |
|-------------------------------------------|---------|----------|--|
| 3,000 Gallons                             | \$62.07 | \$72.05  |  |
| 5,000 Gallons                             | \$80.11 | \$92.66  |  |
| 10,000 Gallons                            | \$89.13 | \$102.97 |  |
| (Wastewater Gallonge 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 REVISD 10/21/2015  
 Page: 1 of 1  
 Preparer: WT 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)<br>Class/Meter Size            | (2)<br>Test Year Bills | (3)<br>TY Cons in 1,000 gal. | (4)<br>Test Year Rate 7/31/15 | (5)<br>Test Year Revenue | (6)<br>Adjusted Bills | (7)<br>Adjusted Cons | (8)<br>Rate Prior to Filing | (9)<br>Revenue at Rate Prior | (10)<br>ProForma Block Cons | (11)<br>Repressed Block Cons | (12)<br>Proposed Rate W/Rprsr | (13)<br>Revenue at Rpsn Rates |
|----------|------------------------------------|------------------------|------------------------------|-------------------------------|--------------------------|-----------------------|----------------------|-----------------------------|------------------------------|-----------------------------|------------------------------|-------------------------------|-------------------------------|
| 1        | <b>Residential</b>                 |                        |                              |                               |                          |                       |                      |                             |                              |                             |                              |                               |                               |
| 2        | 5/8" X 3/4"                        | 746                    |                              | \$19.19                       | 14,316                   | 746                   |                      | \$18.92                     | 14,114                       |                             |                              | 35.29                         | 26,326                        |
| 3        | 3/4"                               | -                      |                              | \$28.78                       | 0                        | 0                     |                      | \$28.38                     | 0                            |                             |                              | 52.93                         | 0                             |
| 4        | 1"                                 |                        |                              | \$47.98                       | 0                        | 0                     |                      | \$47.31                     | 0                            |                             |                              | 88.22                         | 0                             |
| 5        | 1-1/2"                             | 0                      |                              | \$95.95                       | 0                        | 0                     |                      | \$94.61                     | 0                            |                             |                              | 176.43                        | 0                             |
| 6        | 2"                                 | 0                      |                              | \$153.53                      | 0                        | 0                     |                      | \$151.38                    | 0                            |                             |                              | 282.30                        | 0                             |
| 7        | 3"                                 | 0                      |                              | \$307.07                      | 0                        | 0                     |                      | \$302.77                    | 0                            |                             |                              | 564.59                        | 0                             |
| 8        | 4"                                 | 0                      |                              | \$479.79                      | 0                        | 0                     |                      | \$473.07                    | 0                            |                             |                              | 882.17                        | 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                        | \$6.76                        | 13,669                        |
| 11       | 6,001 - 12,000 gal.                |                        | 271                          | \$9.85                        | 2,669                    | 0                     | 271                  | \$9.71                      | 2,631                        | (37)                        | 234                          | \$10.14                       | 2,373                         |
| 12       | Over 12,000 gal.                   |                        | 49                           | \$13.11                       | 642                      | 0                     | 49                   | \$12.93                     | 634                          | (7)                         | 42                           | \$13.52                       | 572                           |
| 13       | <b>Total Residential</b>           | <b>746</b>             | <b>2,342</b>                 |                               | <b>30,872</b>            | <b>746</b>            | <b>2,342</b>         |                             | <b>30,441</b>                | <b>(44)</b>                 | <b>2,298</b>                 |                               | <b>42,940</b>                 |
| 14       | <b>Average Bill</b>                |                        |                              |                               | <b>41.38</b>             |                       |                      |                             | <b>40.81</b>                 |                             |                              |                               | <b>57.56</b>                  |
| 15       |                                    |                        |                              |                               |                          |                       |                      |                             |                              |                             |                              |                               |                               |
| 16       | <b>General Service</b>             |                        |                              |                               |                          |                       |                      |                             |                              |                             |                              |                               |                               |
| 17       | 5/8" X 3/4"                        | 0                      |                              | \$19.19                       | 0                        | 0                     |                      | \$18.92                     | 0                            |                             |                              | \$35.29                       | 0                             |
| 18       | 3/4"                               | 0                      |                              | \$28.78                       | 0                        | 0                     |                      | \$28.38                     | 0                            |                             |                              | \$52.93                       | 0                             |
| 19       | 1"                                 | 0                      |                              | \$47.98                       | 0                        | 0                     |                      | \$47.31                     | 0                            |                             |                              | \$88.22                       | 0                             |
| 20       | 1-1/2"                             | 12                     | 290                          | \$95.95                       | 1,151                    | 12                    |                      | \$94.61                     | 1,135                        |                             |                              | \$176.43                      | 2,117                         |
| 21       | 2"                                 | 0                      |                              | \$153.53                      | 0                        | 0                     |                      | \$151.38                    | 0                            |                             |                              | \$282.30                      | 0                             |
| 22       | 3"                                 | 0                      |                              | \$307.07                      | 0                        | 0                     |                      | \$302.77                    | 0                            |                             |                              | \$564.59                      | 0                             |
| 23       | 4"                                 | 0                      |                              | \$479.79                      | 0                        | 0                     |                      | \$473.07                    | 0                            |                             |                              | \$882.17                      | 0                             |
| 24       | 6"                                 | 0                      |                              | \$959.59                      | 0                        | 0                     |                      | \$946.15                    | 0                            |                             |                              | \$1,764.35                    | 0                             |
| 25       | 8"                                 | 0                      |                              | \$1,535.33                    | 0                        | 0                     |                      | #####                       | 0                            |                             |                              | \$2,822.95                    | 0                             |
| 26       | <b>Gallonge</b>                    |                        | 290                          | \$7.35                        | 2,132                    |                       | 290                  | \$7.25                      | 2,103                        | 290                         | 290                          | \$7.20                        | 2,117                         |
| 27       | <b>Total General Serv</b>          | <b>12</b>              | <b>290</b>                   |                               | <b>3,283</b>             | <b>12</b>             | <b>290</b>           |                             | <b>3,238</b>                 | <b>290</b>                  | <b>290</b>                   |                               | <b>4,234</b>                  |
| 28       | <b>Average Bill</b>                |                        |                              |                               | <b>273.58</b>            |                       |                      |                             | <b>269.82</b>                |                             |                              |                               | <b>352.86</b>                 |
| 29       |                                    |                        |                              |                               |                          |                       |                      |                             |                              |                             |                              |                               |                               |
| 30       | <b>Irrigation</b>                  |                        |                              |                               |                          |                       |                      |                             |                              |                             |                              |                               |                               |
| 31       | 5/8" X 3/4"                        | 0                      |                              | 19.19                         | 0                        | 0                     | NA                   | 18.92                       | 0                            |                             |                              | 35.29                         | 0                             |
| 32       | Gallonge Charge, per 1,000 gallons |                        |                              |                               |                          |                       |                      |                             |                              |                             |                              |                               |                               |
| 33       | 0 - 6,000 gal.                     |                        | 0                            | 6.55                          | 0                        | 0                     | 0                    | 2.00                        | 0                            | 0                           | 0                            | 6.76                          | 0                             |
| 34       | 6,001 - 12,000 gal.                |                        | 0                            | 9.85                          | 0                        | 0                     | 0                    | 2.23                        | 0                            | 0                           | 0                            | 10.14                         | 0                             |
| 35       | Over 12,000 gal.                   |                        | 0                            | 13.11                         | 0                        | 0                     | 0                    | 4.47                        | 0                            | 0                           | 0                            | 13.52                         | 0                             |
| 36       | Block 4                            |                        | 0                            | -                             | 0                        | 0                     | 0                    | -                           | 0                            | 0                           | 0                            | -                             | 0                             |
| 37       | <b>Total Irrigation</b>            | <b>0</b>               | <b>0</b>                     |                               | <b>0</b>                 | <b>0</b>              | <b>0</b>             |                             | <b>0</b>                     | <b>0</b>                    | <b>0</b>                     |                               | <b>0</b>                      |
| 38       | <b>Average Bill</b>                |                        |                              |                               | <b>#REF!</b>             |                       |                      |                             | <b>#REF!</b>                 |                             |                              |                               | <b>0.00</b>                   |
| 39       |                                    |                        |                              |                               |                          |                       |                      |                             |                              |                             |                              |                               |                               |
| 40       | <b>Fire Protection</b>             |                        |                              |                               |                          |                       |                      |                             |                              |                             |                              |                               |                               |
| 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       | <b>Total Fire Protect</b>          | <b>0</b>               | <b>NA</b>                    |                               | <b>0</b>                 | <b>NA</b>             |                      |                             | <b>0</b>                     | <b>NA</b>                   |                              |                               | <b>0</b>                      |
| 48       | <b>Average Bill</b>                |                        |                              |                               |                          |                       |                      |                             |                              |                             |                              |                               |                               |
| 49       |                                    |                        |                              |                               |                          |                       |                      |                             |                              |                             |                              |                               |                               |
| 50       | <b>Subtot Billd Rev</b>            | <b>758</b>             | <b>2,632</b>                 |                               | <b>34,154</b>            | <b>758</b>            | <b>2,632</b>         |                             | <b>33,679</b>                | <b>246</b>                  | <b>2,588</b>                 |                               | <b>47,175</b>                 |
| 51       | Unbilled Revenues                  |                        |                              |                               | 0                        |                       |                      |                             | 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       | <b>Tot Billed Rev</b>              |                        |                              |                               | <b>39,239</b>            |                       |                      |                             | <b>38,764</b>                |                             |                              |                               | <b>52,260</b>                 |
| 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                         |                        |                              |                               | 1,136                    | 2.9%                  |                      |                             | 1,611                        | 4.2%                        |                              |                               |                               |