

The Woods Water and Sewer

Docket No. 060368-WS

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

Sumter County, Florida

	CMP
VOLUME 1	сом <u>5</u>
Containing	CTR
Financial, Rate and Engineering Minimum Filing Requirements	ECF
Minimum Filing Requirements	GCL 2
	OPC /
For Historical Test Year Ending December 31, 2005 Projected Rate Year Ending December 31, 2007	RCA
Year-End Balances and 13-Month Averages	SCR
	SGA
	SEC
	OTH

Aqua Utilities Florida, Inc.

The Woods RATE BASE

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Schedule of Water Rate Base

Florida Public Service Commission

The Woods Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Schedule: A-1 Page: 1 of 1

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			ical Base Year		Intermediate		Projected Tes		
		Average		Adjusted		Adjusted		Adjusted	Supporting
Line		Balance	A alicentar out o	Average	A diviotments	Average	Adjustments	Average Balance	Schedules
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Adjustments	Dalarice	ochedules
1	Utility Plant in Service	99,155	72,081	171,236	23,328	194,564	47,137	241,701	A-5
2	Utility Land & Land Rights	0	0	0	0	0	0	0	A-5
3	Less: Non-Used & Useful Plant	0	(2,429)	(2,429)	(551)	(2,980)	(2,504)	(5,484)	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	(118,672)	(105)	(118,776)	(8,899)	(127,675)	(5,609)	(133,285)	A-9
6	Less: CIAC	(90,211)	0	(90,211)	(45)	(90,256)	(73)	(90,329)	A-12
7	Accumulated Amortization of CIAC	68,842	0	68,842	4,062	72,904	3,978	76,882	A-14
8	Acquisition Adjustments	0	0	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	0	0	A-16
11	Working Capital Allowance	0	4,557	4,557	(349)	4,207	2,724	6,931	A-17
12	Total Rate Base	(40,886)	74,104	33,219	17,546	50,764	45,653	96,417	

Schedule of Sewer Rate Base

The Woods Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule:

A-2

Page: Preparer: 1 of 1 Robert M. Griffin

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

	(1)	(2)	(3) rical Base Year	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Description	Average Balance Per Books	Adjustments	Adjusted Average Balance	Intermediate Adjustments	Adjusted Average Balance	Projected Te Adjustments	Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service	61,340	51,840	113,180	6,077	119,257	29,518	148,775	A-6
2	Utility Land & Land Rights	4,038	3,462	7,500	0	7,500	0	7,500	A-6
3	Less: Non-Used & Useful Plant	0	0	0	0	0	0	0	A-7
4	Construction Work in Progress	0	0	0	0	0	0	0	
5	Less: Accumulated Depreciation	(93,128)	(46)	(93,173)	(1,430)	(94,604)	(1,653)	(96,257)	A-10
6	Less: CIAC	(62,450)	0	(62,450)	(347)	(62,796)	(558)	(63,355)	A-12
7	Accumulated Amortization of CIAC	62,450	0	62,450	344	62,794	557	63,351	A-14
8	Acquisition Adjustments	0	0	0	0	0	0	0	
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	0	0	0	0	
10	Less: Advances For Construction		0	0	0	0	0	0	A-16
11	Working Capital Allowance	0	11,809	11,809	(1,012)	10,797	1,166	11,963	A-17
12	Total Rate Base	(27,749)	67,065	39,317	3,631	42,948	29,029	71,977	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

The Woods Docket No. 060368-WS

Schedule Year Ending 12/31/05
Interim [X] Final []
Historical [X] Projected []

Schedule: A-3 Page: 1 of 3

Preparer: Robert M. Griffin

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

Line	(1)	(2) Water	(3) Sewer	(4) Supporting
No.	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	72,081	55,301	
3		0	(3,461)	
4	Total Adjustments	72,081	51,840	
5	UTILITY LAND & LAND RIGHTS			A-5, A-6
6 7	Additions and retirements	0	0	A-5, A-0
′	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	U	0	
8	Order	0	3,462	
9	Total Adjustments	0	3,462	
10	Total Adjustificities		0,402	
11	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and			
12	amortization	(2,429)	0	
13	-			
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	0	0	
16	•			
17	(-)ACCUMULATED DEPRECIATION			A-9, A-10
18	Depreciation and retirements	(105)	(46)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
19	Order	00	0	
20	Total Adjustments	(105)	(46)	
21				
22	` '			A-12
23	New connections	0	0	
0.4	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	0	0	
24	Order Total Adjustments	0	0	
25 26	Total Adjustments			
27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	0	0	,,,,
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
29	Order	0	0	
30	-	0	0	
31	-			
32	ACQUISITION ADJUSTMENTS			
33	Not Applicable	0	0	
34				
35	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
36	Not Applicable	0	0	
37	()ADVANCES FOR CONSTRUCTION			A 40
	(-)ADVANCES FOR CONSTRUCTION			A-16
39 40	Not Applicable	0	0	
40 41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	4,557	11,809	M-17
42	based on balance officer method	4,007	11,009	
43	OTHER			
45	Not Applicable	0	0	
46	- 101.1. Applicable			
	TOTAL RATE BASE ADJUSTMENTS	74,104	67,065	

The Woods Docket No. 060368-WS Schedule Year Ending 12/31/06

Interim [] Final [X]
Historical [] Projected [X]

Schedule: A-3
Page: 2 of 3
Property: Report M

Preparer: Robert M. Griffin

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

1 :	(1)	(2)	(3)	(4)
Line No.		Water	Sewer	Supporting
1	Description UTILITY PLANT IN SERVICE	Average	Average	Schedules
2	Additions and retirements	23,328	0.077	A-5, A-6
3	Additions and retirements	23,326_	6,077	
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	A-0, A-0
6				
7	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and			
8	amortization	(551)	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12	() ACCUMULATED DEDDECLATION			
13	(-)ACCUMULATED DEPRECIATION	(0.000)		A-9, A-10
14 15	Depreciation and retirements	(8,899)	(1,430)	
16	(-)CIAC			A 40
17	New connections	(45)	(347)	A-12
18	Trow os missions	(43)	(347)	
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	4,062	344	71-1-4
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27	/ NADVANCES FOR CONSTRUCTION			
28 29	(-)ADVANCES FOR CONSTRUCTION			A-16
30	Not Applicable	0	0	
31	WORKING CAPITAL ALLOWANCE			A 47
32	Based on Balance Sheet method	(349)	(1,012)	A-17
33		(049)	(1,012)	
34	OTHER			
35	Not Applicable	0	0	
36			<u>-</u>	
37	TOTAL RATE BASE ADJUSTMENTS	17,546	3,631	

UPIS Water Note:

Install green sand filter. Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

Replacements of collection lines, upgrades to lift stations and manholes.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

The Woods Docket No. 060368-WS Schedule Year Ending 12/31/07

Historical [] Projected [X]

Interim [] Final [X]

Schedule: A-3 3 of 3 Page: Preparer: Robert M. Griffin

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

Line No. Description Average Average Average Average Schedules		(1)	(2)	(3)	(4)
UTILITY PLANT IN SERVICE 2 Additions and retirements 47,137 29,518 3	Line	, ,			,
Additions and retirements	No.		Average	Average	
A-5, A-6 A-5, A-6	1				A-5, A-6
VILITY LAND & LAND RIGHTS		Additions and retirements	<u>47,137</u>	29,518	
Additions and retirements 0 0 0 (-)NON-USED & USEFUL Plant & CIAC additions, retirements, depreciation and amortization 0 0 CONSTRUCTION WORK IN PROGRESS 10 Not Applicable 0 0 0 11 (-)ACCUMULATED DEPRECIATION					A F A G
Construction and series A-7					A-5, A-6
C-)NON-USED & USEFUL Plant & CIAC additions, retirements, depreciation and amortization (2,504) 0		Additions and retirements	0		
Plant & CIAC additions, retirements, depreciation and amortization 0					۸ 7
8 amortization (2,504) 0 9 10 CONSTRUCTION WORK IN PROGRESS 11 Not Applicable 0 0 0 12 (-)ACCUMULATED DEPRECIATION	7				A-1
10 CONSTRUCTION WORK IN PROGRESS 11 Not Applicable 0 0 0 0 0 12 13 (-)ACCUMULATED DEPRECIATION (5.609) (1.653) (1.65	_		(O EDA)	0	
10 CONSTRUCTION WORK IN PROGRESS 10 0 0 0 12 12 13 (-)ACCUMULATED DEPRECIATION		amortization	(2,504)		
11 Not Applicable 0		CONSTRUCTION WORK IN PROCEESS			
12 13 (-)ACCUMULATED DEPRECIATION	. •	• • • • • • • • • • • • • • • • • • • •		0	
(-)ACCUMULATED DEPRECIATION Depreciation and retirements (5,609) (1,653)		Not Applicable			
Depreciation and retirements (5,609) (1,653)		(-)ACCHMULATED DEPRECIATION			A-9, A-10
15	_		(5,609)	(1,653)	
A-12					
New connections (73) (558)		(-)CIAC	_		A-12
A-14 ACCUMULATED AMORTIZATION OF CIAC Amortization A-14 ACQUISITION ADJUSTMENTS Not Applicable (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS Not Applicable O O A-16 A-16 WORKING CAPITAL ALLOWANCE Based on Balance Sheet method O O O A-17 A-17 A-17 A-18 A-17 A-18 A-19 A			(73)	(558)	
Amortization 3,978 557 21 ACQUISITION ADJUSTMENTS 22 Not Applicable 0 0 0 24 25 (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS 26 Not Applicable 0 0 0 27 28 (-)ADVANCES FOR CONSTRUCTION 0 0 0 30 Not Applicable 0 0 0 30 WORKING CAPITAL ALLOWANCE	18				
21 ACQUISITION ADJUSTMENTS 23 Not Applicable 24	19	ACCUMULATED AMORTIZATION OF CIAC			A-14
22 ACQUISITION ADJUSTMENTS 0 0 24 0 0 25 (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS 0 0 26 Not Applicable 0 0 27 (-)ADVANCES FOR CONSTRUCTION 0 0 29 Not Applicable 0 0 30 WORKING CAPITAL ALLOWANCE 0 0 32 Based on Balance Sheet method 2,724 1,166 33 OTHER 0 0 35 Not Applicable 0 0 36 0 0	20	Amortization	<u>3,978</u>	557	
Not Applicable 0					
24 (-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS 26 Not Applicable 27 (-)ADVANCES FOR CONSTRUCTION 29 Not Applicable 30 0 31 WORKING CAPITAL ALLOWANCE 32 Based on Balance Sheet method 33 OTHER 35 Not Applicable 36 0 0 36 0 37 0 0					
C-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS 0		Not Applicable	0		
26 Not Applicable 0 0 27 28 (-)ADVANCES FOR CONSTRUCTION 0 0 29 Not Applicable 0 0 30 WORKING CAPITAL ALLOWANCE A-17 32 Based on Balance Sheet method 2,724 1,166 33 OTHER 35 Not Applicable 0 0 36 0 0		AND			
27					
Color		Not Applicable			
29 Not Applicable 0 0 30 31 WORKING CAPITAL ALLOWANCE 2,724 1,166 33 34 OTHER 35 Not Applicable 0 0 0 36		(NADVANCES FOR CONSTRUCTION			A-16
30 31 WORKING CAPITAL ALLOWANCE 32 Based on Balance Sheet method 33 34 OTHER 35 Not Applicable 36 30 30 31 32 33 34 OTHER 35 Not Applicable 36				0	71.10
31 WORKING CAPITAL ALLOWANCE 32 Based on Balance Sheet method 33 34 OTHER 35 Not Applicable 36 A-17		Not Applicable	_	<u>~</u>	
32 Based on Balance Sheet method 2,724 1,166 33 34 OTHER 35 Not Applicable 0 0 36		WORKING CAPITAL ALLOWANCE			A-17
33 34 OTHER 35 Not Applicable			2,724	1,166	
34 OTHER 35 Not Applicable 0 0 36					
35 Not Applicable 0 0		OTHER			
<u></u>			0	0	
37 TOTAL RATE BASE ADJUSTMENTS 45,653 29,029	36	• •			
	37	TOTAL RATE BASE ADJUSTMENTS	45,653	29,029	

UPIS Water Note:

Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

Replacements of collection lines, upgrades to lift stations and manholes.

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

Florida Public Service Commission

The Woods Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-4 Page: 1 of 2

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin with the date th	at rate base was last estab	olished by PSC
1	12/31/92 Balance		
	4000		
•	1993		
2	Additions		
3 4	Retirements Adjustments		
5	12/31/93 Balance		
5	12/31/93 Balance		0
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		0
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance	122,117	0
	1996		
14	Additions	853	
	Retirements	0	
16	Adjustments	0	
17	12/31/96 Balance	122,970	0
	4007		
4.0	1997 Additions	594	
18 19	Retirements	0	
20	Adjustments	0	
21	12/31/97 Balance	123,564	
21	1210 1737 Balainoc	120,004	0
	1998		
22	Additions	3,847	
23	Retirements	0	
24	Adjustments	1	
25	12/31/98 Balance	127,412	98,784
	1999		
	Additions	2,474	9,373
27	Retirements	2,474	9,373
28	Adjustments	0	0
29	12/31/99 Balance	129,886	108,157
23	12/01/00 Balanoo	129,000	100,137

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

Florida Public Service Commission

The Woods Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-4 Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-4 continued

	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
00	2000	634	1,761
30 31	Additions Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	130,520	109,918
	2001		
34	Additions	4,847	0
35	Retirements	0	0
36	Adjustments	<u> </u>	109,918
37	12/31/01 Balance	130,307	109,910
38	2002 Additions	15,740	11,221
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/02 Balance	151,107	121,139
	2003	4 744	(1)
42	Additions	4,711 (2,939)	(11,134)
43 44	Retirements Adjustments	(2,333)	0
45	12/31/03 Balance	152,879	110,004
	2004		
46	Additions	2,532	8,351
47	Retirements	0	0
48	Adjustments	<u>0</u>	118,355
49	12/31/04 Balance	155,411	110,000
50	2005 Additions	33,809	3,395
51	Retirements	0	0
52	Adjustments	1,195	809
53	12/31/05 Balance	190,415	122,559
54	2006 Additions	37,860	19,599
55	Retirements	(1,803)	0
56	Adjustments	2,153	2,038
57	12/31/06 Balance	228,625	144,196
	2007	0-010	00.000
58	Additions	27,348	29,000
59	Retirements	(2,148) 1,056	(1,692) 999
60 61	Adjustments 12/31/07 Balance	254,881	172,503
Οı	12/3 I/O/ Dalatice	207,001	172,000

Schedule of Water Plant in Service By Primary Account Test Year Average balance The Woods Docket No. 060368-WS

Florida Public Service Commission

A-5 1 of 5 Schedule:

Page: Preparer: Robert M. Griffin

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

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

		(1)		(3) al Base Yo		(5) Interm	(6) ediate Yea	(7) r 2006	(8) Project	(9) ed Rate Ye	(10) ar 2007
Line	Acct		Adjusted	Non-Us	ed & Useful	Adjusted	Non-Use	ed & Useful	Adjusted	Non-Use	ed & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1	INTANG	SIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	535	0.00%	0	535	0.00%	-	_		-
4	339.1	Other Plant & Misc. Equipment	118,617	0.00%	0			0	535	0.00%	0
5		E OF SUPPLY & PUMPING PLANT	110,017	0.00%	U	118,617	0.00%	U	118,617	0.00%	0
6	303.2	Land & Land Rights	0	0.00%	0	_	0.000/		^	0.000/	_
7	304.2	Structures & Improvements	3.500	0.00%	0	0 3,500	0.00%	0	0	0.00%	0
8	305.2	Collect, & Impound Reservoirs	3,300	0.00%	0	3,500	0.00% 0.00%		3,500	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	-		0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	309.2	Supply Mains				0	0.00%	0	0	0.00%	0
13	310.2		125	0.00%	0	125	0.00%	0	125	0.00%	0
14	311.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
		Pumping Equipment	3,553	0.00%	0	3,553	0.00%	0	3,553	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		TREATMENT PLANT	_								
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	2,032	0.00%	0	14,889	0.00%	0	26,014	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	14,148	0.00%	0	15,687	0.00%	0	34,148	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		MISSION & DISTRIBUTION PLANT									
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	3,358	0.00%	0	4,851	0.00%	0	4,851	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	6,331	0.00%	0	7,208	0.00%	0	17,731	0.00%	0
27	331.4	Transm. & Distribution Mains	4,590	57.31%	2,630	5,506	57.36%	3,159	9,454	57.41%	5,428
28	333.4	Services	626	0.00%	0	626	0.00%	0	626	0.00%	0
29	334.4	Meters & Meter Installations	2,951	0.00%	0	2,798	0.00%	0	3,575	0.00%	0
30	335.4	Hydrants	0	57.31%	0	0	57.36%	0	0	57.41%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		AL PLANT						1			
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	121	0.00%	0	121	0.00%	0	121	0.00%	0
37	340.51	Computer Equipment	163	0.00%	0	1,259	0.00%	0	3,563	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	10,585	0.00%	0	15,289	0.00%	o l	15,289	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	ō	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	o l	0	0.00%	Õ
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	ō	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	o l	0	0.00%	ō
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	Ō	Ō	0.00%	0
46	TOTA	AL	171,236	-	2,630	194,564	_	3,159	241,701	-	5,428
	Tatall	and and I and Diable		=			=			=	
	lotalL	and and Land Rights	0	-	0	0	_	0	0_	_	0

Schedule of Water Plant in Service By Primary Account

Test Year Average balance

The Woods

Docket No. 060368-WS Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5

Page: 2 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Per Books balances for Water Plant in Service by primary account for each month of the Historical Test Year and the ending balance for the prior year.

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/31/04	Jan	Feb	Mar	Арг	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
,		GIBLE PLANT														
1	301.1	Organization			•	0		•				0	•	0	n	0
2	302.1	Franchises	0 53 5	0	0	0	0	0	0 0	0 535	0 535	0 535	0 535	0 535	535	288
4	339.1	Other Plant & Misc. Equipment	115,950	1,226	1,226	1,226	1,226	1,226	1,226	118,276	118,276	118,276	118,276	118,276	118,277	64,074
5		CE OF SUPPLY & PUMPING PLANT	113,930	1,220	1,220	1,226	1,226	1,220	1,220	110,276	118,276	110,270	110,276	110,270	110,277	04,074
6	303.2	Land & Land Rights	0	0	0	0	0	Ω	0	0	0	0	0	0	0	a
7	304.2	Structures & Improvements	3,500	ő	n	0	0	0	ő	3,500	3,500	3,500	3,500	3,500	3,500	1.885
8	305.2	Collect. & Impound Reservoirs	0	0	ñ	ō	0	Ô	0	0,000	0,000	0,000	0,000	0,000	0.000	0
9	306.2	Lake, River & Other Intakes	0	0	0	ő	ő	ő	0	0	ő	ő	ŏ	ñ	0	0
10	307.2	Wells & Springs	Ō	o o	0	ō	ō	ō	ō	ō	ō	ō	ŏ	ō	ō	0
11	308.2	Infiltration Galleries & Tunnels	0	ō	0	ō	ō	Õ	Ö	ō	ō	Õ	0	ō	ō	0
12	309.2	Supply Mains	125	0	0	0	0	0	0	125	125	125	125	125	125	67
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2	Pumping Equipment	3,553	0	0	0	0	0	0	3,553	3,553	3,553	3,553	3,553	3,553	1,913
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER	R TREATMENT PLANT														
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	981	0	0	0	0	0	0	981	981	981	981	981	14,650	1,580
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	14,148	0	0	0	40	40	40	14,148	14,148	14,148	14,148	14,148	14,148	7,627
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		MISSION & DISTRIBUTION PLANT													_	
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	0	0	0	0	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	3,358
26	330.4	Distr. Reservoirs & Standpipes	6,331	0	0	0	0	0	0	6,331	6,331	6,331	6,331	6,331	6,331	3,409
27	331.4	Transm. & Distribution Mains	4,590	0	0	0	0	0	0	4,590	4,590	4,590	4,590	4,590	4,590	2,472
28	333.4	Services	626	0	0	0	0	0	0	626	626	626	626	626	626	337 1,495
29	334.4	Meters & Meter Installations	3,686	0	0	0	0	0	0	2,625	2,625	2,625	2,625	2,625	2,625	1,495
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	336.4 339.4	Backflow Prevention	0	0	0	0 0	0	0	0 0	0	0	0	0	0	0	0
32 33		Other Plant & Misc. Equipment RAL PLANT	0	0	0	U	U	U	U	U	U	U	U	U	U	U
34	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	304.5	Structures & Improvements	0	n	n	0	0	0	0	0	0	0	0	0	ő	o o
36	340.5	Office Furniture & Equipment	121	0	0	0	0	0	0	121	121	121	121	121	121	65
37	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0		0
38	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	o o	0	0
39	342.5	Stores Equipment	0	n	0	ő	0	0	0	0	ŏ	0	ŏ	ő	0	0
40	343.5	Tools, Shop & Garage Equipment	0	0	0	ő	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	10,585
41	344.5	Laboratory Equipment	n	0	0	0	0	0	0	0	0	0	0	0	0	0
42	345.5	Power Operated Equipment	0	n	0	Ö	0	ñ	0	0	ő	0	ŏ	0	0	0
43	346.5	Communication Equipment	ő	o o	0	0	Ö	ő	ő	ő	Ö	Ö	0	0	Ō	0
44	347.5	Miscellaneous Equipment	ŏ	ő	ő	ō	ō	ō	Ö	ō	Õ	Õ	ō	0	0	0
45	348.5	Other Tangible Plant	Ö	o o	0	0	0	0	0	Ô	0	0	0	0	0	0
		-												7-2 "		
46	тот	AL	154,146	1,226	1,226	1,226	21,406	21,406	21,406	175,551	175,551	175,551	175,551	175,551	189,221	99,155
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	Ø	0	0

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Schedule of Water Plant in Service By Primary Account Test Year Average balance The Woods Docket No. 060368-WS Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-5 Page:

3 of 5 Preparer: Robert M. Griffin

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

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/31/04	Jan	Feb	Mar	Арг	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1	INTANG	SIBLE PLANT														
2	301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	535	535	535	535	535	535	535	535	535	535	535	535	535	535
4	339.1	Other Plant & Misc. Equipment	118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617
5	SOURC	E OF SUPPLY & PUMPING PLANT											,	,		
6	303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	3,500	3,500	3.500	3,500	3,500	3,500	3,500	3,500	3.500	3,500	3,500	3,500	3,500	3,500
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0,000	0	0,000	0	0,000	0,000	0,000
9	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	ō	ő	Ô	Ô	0	ñ	ō
10	307.2	Wells & Springs	0	0	0	0	0	0	0	ō	Ď	ō	0	0	ñ	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	Ō	0	ō	ō	0	ñ	ō
12	309.2	Supply Mains	125	125	125	125	125	125	125	125	125	125	125	125	125	125
13	310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	311.2	Pumping Equipment	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3.553	3,553	3,553	3.553	3,553
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0,000	0,000	0,000	0,000	0,000	0,000
16	WATER	TREATMENT PLANT					-	-	•		•	J	·	Ū	Ü	v
17	303.3	Land & Land Rights	0	0	0	0	0	0	n	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	981	981	981	981	981	981	981	981	981	981	981	981	14,650	2,032
19	311.3	Pumping Equipment	0	0	n	0	0	0	0	0	0	0	0	0	0	2,002
20	320.3	Water Treatment Equipment	14,148	14,148	14,148	14,148	14,148	14,148	14,148	14,148	14,148	14,148	14,148	14,148	14,148	14,148
21 :	339.3	Other Plant & Misc. Equipment	0	0	,0	0	0	0	0	0	0	14,140	0	14,140	. 0	14,140
22	TRANSI	MISSION & DISTRIBUTION PLANT	•	·	Ü	Ü	Ū	U	U	U	U	U	U	U	U	v
	303.4	Land & Land Rights	0	0	n	0	0	0	0	0	0	0	0	0	0	0
	304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	311.4	Pumping Equipment	0	0	0	0	4,851	•	-							
	330.4	Distr. Reservoirs & Standpipes	6,331	6,331	6,331		•	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	3,358
	331.4	Transm. & Distribution Mains	4,590	4,590	4,590	6,331 4,590	6,331 4,590	6,331 4,590	6,331 4,590	6,331	6,331	6,331	6,331	6,331	6,331	6,331 4,590
	333.4	Services	4,590 626	4,590 626	4,590 626	4,590 626				4,590	4,590	4,590	4,590	4,590	4,590	4,590 626
	334.4	Meters & Meter Installations	3,686	3,686	3,686	3.686	626 2.625	626 2.625	626	626	626	626	626	626	626	2.951
30		Hydrants	3,000	3,000	3,000 0	3,000 N		2,625 0	2,625	2,625	2,625	2,625	2,625	2,625	2,625	
	336.4	Backflow Prevention	0	0	-	-	0	-	0	0	0	0	0	0	0	0
32		Other Plant & Misc, Equipment	0	0	0 0	0	0	0	0	0	0	0	0	0	0	Ü
		AL PLANT	U	U	U	U	0	0	0	0	0	0	0	0	0	U
	303.5	Land & Land Rights	0		•	•							_			
	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	340.5	Office Furniture & Equipment	•	-		0	0	0	0	0	0	0	0	0	0	0
	340.51	Computer Equipment	121	121	121	121	121	121	121	121	121	121	121	121	121	121
	340.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	- 80	525	664	854	163
	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	343.5		Ü	0	0	0	0	0	0	0	0	0	0	0	0	0
	343.5 344.5	Tools, Shop & Garage Equipment	0	0	0	0	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	10,585
42 3		Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 3		Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
_	347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 3	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTA	AL.	156,813	156,813	156,813	156,813	175,892	175,892	175,892	175,892	175,892	175,972	176,417	176,556	190,415	171,236
		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	o	0	0

Schedule: A-5

4 of 5 Page: Robert M. Griffin Preparer:

Explanation: Provide the month ending Adjusted balances for Water Plant in Service by primary account for each month of the Intermediate Year and the ending balance for the prior year.

Line Acct Prior Year No. No. Account Name 12/31/05 Jan Feb	Mar	Anr									Average
		Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANGIBLE PLANT											
2 301.1 Organization 0 0 0	0	0	0	0	0	0	0	0	0	0	0
3 302.1 Franchises 535 535 535	535	535	535	535	535	535	535	535	535	535	535
4 339.1 Other Plant & Misc. Equipment 118,617 118,617 118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617
5 SOURCE OF SUPPLY & PUMPING PLANT											
6 303.2 Land & Land Rights 0 0 0	0	0	0	0	0	0	0	0	0	0	0
7 304.2 Structures & Improvements 3,500 3,500 3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
8 305.2 Collect. & Impound Reservoirs 0 0 0	0	0	0	0	0	0	0	0	0	0	0
9 306.2 Lake, River & Other Intakes 0 0 0	0	0	0	0	0	0	0	0	0	0	0
10 307.2 Wells & Springs 0 0 0	0	0	0	0	0	0	0	0	0	0	0
11 308.2 Infiltration Galleries & Tunnels 0 0 0	0	0	0	0	0	0	0	0	0	0	0
12 309.2 Supply Mains 125 125 125	125	125	125	125	125	125	125	125	125	125	125
13 310.2 Power Generation Equipment 0 0 0	0	0	0	0	0	0	0	0	0	0	0
14 311.2 Pumping Equipment 3,553 3,553 3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553
15 339.2 Other Plant & Misc. Equipment 0 0 0	0	0	0	0	0	0	0	0	0	0	0
16 WATER TREATMENT PLANT											
17 303.3 Land & Land Rights 0 0 0	0	0	0	0	0	0	0	0	0	0	0
18 304.3 Structures & Improvements 14,650 14,650 14,650	14,650	14,650	14,650	14,908	14,908	14,908	15,166	15,166	15,166	15,424	14,889
19 311.3 Pumping Equipment 0 0 0	0	0	0	0	0	0	0	0	0	0	0
20 320.3 Water Treatment Equipment 14,148 14,148 14,148	14,148	14,148	14,148	14,148	14,148	14,148	14,148	14,148	14,148	34,148	15,687
21 339.3 Other Plant & Misc. Equipment 0 0 0	0	0	0	0	0	0	0	0	0	0	0
22 TRANSMISSION & DISTRIBUTION PLANT											
23 303.4 Land & Land Rights 0 0 0	0	0	0	0	0	0	0	0	0	0	0
24 304.4 Structures & Improvements 0 0 0	0	0	0	0	0	0	0	0	0	0	0
25 311.4 Pumping Equipment 4,851 4,851 4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851
26 330.4 Distr. Reservoirs & Standpipes 6,331 6,331 6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	17,731	7,208
27 331.4 Transm. & Distribution Mains 4,590 4,590 4,590	4,590	4,590	4,590	5,583	5,583	5,583	6,576	6,576	6,576	7,569	5,506
28 333.4 Services 626 626 626	626	626	626	626	626	626	626	626	626	626	626
29 334.4 Meters & Meter Installations 2,625 2,625 2,625	2,625	2,625	2,625	2,813	2,813	2,813	3,001	3,001	3,001	3,189	2,798
30 335.4 Hydrants 0 0 0	0	0	0	0	0	0	0	0	0	0	0
31 336.4 Backflow Prevention 0 0 0	0	0	0	0	0	0	0	0	0	0	0
32 339.4 Other Plant & Misc. Equipment 0 0 0	0	0	0	0	0	0	0	0	0	0	0
33 GENERAL PLANT											
34 303.5 Land & Land Rights 0 0 0	0	0	0	0	0	0	0	0	0	0	0
35 304.5 Structures & Improvements 0 0 0	0	0	0	0	0	0	0	0	0	0	0
36 340.5 Office Furniture & Equipment 121 121 121	121	121	121	121	121	121	121	121	121	121	121
37 340.51 Computer Equipment 854 854 854	928	928	1,231	1,286	1,286	1,286	1,286	1,286	1,286	3,007	1,259
38 341.5 Transportation Equipment 0 0 0	0	0	0	0	0	0	0	0	0	0	0
39 342.5 Stores Equipment 0 0 0	0	0	0	0	0	0	0	0	0	0	0
40 343.5 Tools, Shop & Garage Equipment 15,289 15,289 15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289
41 344.5 Laboratory Equipment 0 0 0	0	0	0	0	0	0	0	0	0	0	0
42 345.5 Power Operated Equipment 0 0 0	0	0	0	0	0	0	0	0	0	0	0
43 346.5 Communication Equipment 0 0 0	0	0	0	0	0	0	0	0	0	0	0
44 347.5 Miscellaneous Equipment 0 0 0	0	0	0	0	0	0	0	0	0	0	0
45 348.5 Other Tangible Plant 0 0 0	0	0	0	0	0	0	0	0	0	0	0
46 TOTAL 190,415 190,416 190,416	190,490	190,490	190,793	192,286	192,286	192,286	193,725	193,725	193,725	228,285	194,564
47 Subtotal Land & Land Rights 0 0 0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Plant in Service By Primary Account Test Year Average balance The Woods Docket No. 060368-WS Schedule Year Endino 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5 Page: 5 of 5

Preparer: Robert M. Griffin

Explanation: Provide the month ending Adjusted balances for Water Plant in Service by primary account for each month of the Projected Rate Year and the ending balance for the prior year.

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAI	NCIRLE DI ANT														
2 301.1	NGIBLE PLANT Organization			0		0		•				•			0
3 302.1	Franchises	0 535	0 535	0 535	0 535	0 535	0 535	0 535	0 535	0	0	0	0	0 535	535
4 339.1	Other Plant & Misc. Equipment	118,617								535	535	535	535		
	RCE OF SUPPLY & PUMPING PLANT	116,017	118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617	118,617
6 303.2		0	0	0	0	0		0	0	0	0	0	0	0	0
7 304.2	3 ·	3,500	3,500	3,500	3,500	3,500	0 3,500	3,500	0	3,500	2.500	0 3,500	0	3,500	3,500
8 305.2		3,300	3,300	3,300	3,500	3,300	3,500	3,500	3,500	3,500 N	3,500 0	3,500	3,500	3,500	3,300
9 306.2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 307.2		0	0	0	0	0	0	0	_	0	0	0		0	0
11 308.2		0	0	0	0	0	0	0	0	0	n n	0	0 0	0	0
12 309.2		125	125	125	125	125	125	125	-	125	125	125	-	125	125
13 310.2	•••	125	0	0	125	125	0	0	125	125		125	125	125	0
14 311.2		3,553	3,553	3,553	-	3,553	3,553	3,553	0		0	_	0		3,553
15 339.2		3,333	3,553 0	3,333	3,553 0	3,353	3,553 0	ა,ააა 0	3,553 0	3,553 0	3,553 0	3,553 0	3,553 0	3,553 0	3,333
	ER TREATMENT PLANT	U	U	U	U	U	U	U	U	U	U	U	U	U	U
17 303.3	Land & Land Rights	٥	0	0	0	0	0	0		0		0	0	0	0
18 304.3	Structures & Improvements	15.424	15,424	15,424	_	15.618	-		0	_	0	35,062	_	35,256	26.014
19 311.3	Pumping Equipment	15,424			15,618		15,618	34,868	34,868	34,868 0	35,062	35,062	35,062 0	35,256 0	20,014
20 320.3			0	0	0	0	0	0	0	-	0	_	•	_	34,148
21 339.3		34,148 0	34,148	34,148	34,148	34,148	34,148	34,148	34,148	34,148	34,148	34,148 0	34,148	34,148 0	34,146
	Other Plant & Misc. Equipment ISMISSION & DISTRIBUTION PLANT	U	0	0	0	0	0	0	0	0	0	U	0	U	U
			_				_					•			0
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	-	•
25 311.4	Pumping Equipment	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851
26 330.4	Distr. Reservoirs & Standpipes	17,731	17,731	17,731	17,731	17,731	17,731	17,731	17,731	17,731	17,731	17,731	17,731	17,731	17,731
27 331.4	Transm. & Distribution Mains	7,569	7,569	7,569	8,683	8,683	8,683	9,797	9,797	9,797	10,911	10,911	10,911	12,025	9,454
28 333.4	Services	626	626	626	626	626	626	626	626	626	626	626	626	626	626
29 334.4	Meters & Meter Installations	3,189	3,189	3,189	3,417	3,417	3,417	3,645	3,645	3,645	3,873	3,873	3,873	4,101	3,575
30 335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	Ü
	RAL PLANT														_
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 340.5	Office Furniture & Equipment	12 1	121	121	121	121	121	121	121	121	121	121	121	121	121
37 340.5		3,007	3,067	3,146	3,296	3,416	3,512	3,607	3,680	3,745	3,863	3,926	3,986	4,063	3,563
38 341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289	15,289
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 TO	TAL	228,285	228,345	228,424	230,110	230,231	230,326	251,013	251,087	251,152	252,805	252,868	252,929	254,541	241,701
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	Subjected Lattic & Lattic Rights	U	U	U	U	J	U	U	U	U	U	J	J	U	U

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

The Woods

Florida Public Service Commission

Schedule:

1 of 5 Robert M. Griffin

Docket No. 060368-WS
Page: 1 of 5
Test Year Ending December 31 of Preparer: Rober
Historical 2005, Projected 2006 & 2007
Explanation: Provide the Average Sewer Plant in Service by Primary Account and the calculation of the Average Non-Used and Useful Plant in Service

FVhic	mation.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.5	A ==+		Historica			Interme Adjusted	diate Yea	r 2006 ed & Useful	Projecte Adjusted	d Rate Ye	sed & Useful
Line	Acct No.	Account Name	Adjusted _ Balance	%	ed & Useful Adjusted	Balance	%	Amount	Balance	%	Amount
_No		IBLE PLANT	Dalarice	/0	Adjusted	Dalarice		Amount	Dalarice		Amount
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	427	0.00%	0	427	0.00%	0	427	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	COLLEC	CTION PLANT									
6	353.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	354.2	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	355.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	7,875	0.00%	0	10,952	0.00%	0	26,336 0	0.00% 0.00%	0
11	362.2	Special Collecting Structures Services to Customers	0	0.00%	0	0	0.00% 0.00%	0	635	0.00%	0
12 13	363.2 364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	033	0.00%	0
14	365.2	Flow Measuring Installations	735	0.00%	ő	1,061	0.00%	0	1,061	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	o l	0	0.00%	0	0	0.00%	Ō
16		M PUMPING PLANT			_						
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	5,490	0.00%	0	5,490	0.00%	0	5,490	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		MENT AND DISPOSAL PLANT	7.500	0.000/		7.500	0.000/	•	7.500	0.000	•
24	353.4	Land & Land Rights	7,500 0	0.00%	0	7,500	0.00%	0	7,500 3,173	0.00% 0.00%	0
25	354.4	Structures & Improvements	0	0.00% 0.00%	0	0	0.00% 0.00%	0	3,173	0.00%	0
26 27	355.4 380.4	Power Generation Equipment Treatment & Disposal Equipment	3,455	0.00%	0	4,193	0.00%	0	13,055	0.00%	0
28	381.4	Plant Sewers	837	0.00%	0	837	0.00%	0	837	0.00%	Ö
29	382.4	Outfall Sewer Lines	0	0.00%	o.	007	0.00%	0	0	0.00%	ő
30	389.4	Other Plant & Misc. Equipment	90,757	0.00%	0	90,757	0.00%	0	90,041	0.00%	0
31		MED WATER TREATMENT PLANT				,					
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	371.5	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	374.5	Reuse Distribution Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
37	380.5	Treatment & Disposal Equipment	224	0.00%	0	224	0.00%	0	224	0.00% 0.00%	0
38 39	381.5 389.5	Plant Sewers Other Plant & Misc. Equipment	0	0.00% 0.00%	0	0	0.00% 0.00%	0	0	0.00%	0
40		MED WATER DISTRIBUTION PLANT	U	0.0076	0	ľ	0.0076	O	ľ	0.0076	O
41	352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	o o	0.00%	ő	ő	0.00%	ő	Ö	0.00%	Ö
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	. 0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49	389.6	Other Plant & Misc. Equipment AL PLANT	0	0.00%	0	0	0.00%	0	0	0.00%	0
50 51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52		Structures & Improvements	0	0.00%	0	Ö	0.00%	0	0	0.00%	0
53		Office Furniture & Equipment	100	0.00%	Ö	100	0.00%	0	100	0.00%	ő
54		Computer Equipment	155	0.00%	o l	1,192	0.00%	ő	3,373	0.00%	ō
55		Transportation Equipment	0	0.00%	0	0	0.00%	Ō	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
57		Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
59		Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
60	396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
62	398.7	Other Tangible Plant	3,126	0.00%	0	4,024	0.00%	0	4,024	0.00%	0
63	TOT	AL	120,680	-	0	126,757	-	0	156,275		0
				=			=			;	
64	Total I	and and Land Rights	7,500	1	00	7,500		0	7,500	;	0

MA 16:8 300S\T\\\ 1 b9Ining

of the ending balance for the prior year.	165 1 Year a	Explanation: Provide the month ending Per Books balances for Sewer Plant in Service by primary account for each month of the
Robert M. Griffin	Preparer:	
2 of 5	Page:	

Florida Public Service Commission

Þ 9		Subtotal Land & Land Rights	008,7	0	0	0	0	0	0	7,500	002,7	7,500	7,500	7,500	7.500	4,038
63	ATOT	٦٤	110,227	554	554	554	1,285	919,8	619,E	121,750	121,750	121,750	121,750	121,750	121,750	676,88
29	7.86€	Other Tangible Plant	069,1	0	0	0	0	2,334	2,334	4,024	4,024	4.024	4,024	4,024	4,024	2,346
	7.7€€	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	₹.96£	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	7.866	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	7.466	Tools, Shop & Garage Equipment Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	7.696	Stores Equipment Tools, Shoo & Garage Equipment	0	0	0	0	0	0	0	0	0	n o	0	0	0	0
	7.19E	I ransportation Equipment	0	0	0	0	ñ	ō	o o	0	0	0	0	0	n	0
	17.065	Computer Equipment	ő	o o	0	0	0	Ö	ŏ	Ö	0	0	Ö	0	0	0
53	7.095	Office Furniture & Equipment	100	ō	0	0	0	ō	0	100	100	100	100	100	100	7 9
	7.486	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	7.636	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	CENER	TNAJ9 JA														
	3.68£	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.275	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.17.6	Jnamqiup3 gniqmu9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	9.795	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	9.996	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	9.88£	Structures & Improvements Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.b	3.53.6	Land & Land Rights	0	0	0	Ö	0	0	ő	0	0	0	0	0	ñ	0
lb	352.6	Franchises Franchises	0	o o	0	o o	0	0	o o	o o	o o	0	0	ő	o o	0
		MED WATER DISTRIBUTION PLANT	v	Ü	· ·	v	Ü	· ·	v	J	ū	•		Ü	Ü	•
36	3.685	Other Plant & Misc. Equipment	0	0	D	0	0	0	0	0	0	0	0	0	0	0
	3.185	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37		Treatment & Disposal Equipment	224	554	224	554	224	224	554	224	224	554	224	224	224	224
98	3.47.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	3.175	tnəmqiup∃ gniqmu9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	3.55£	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.438	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		TUAJ9 TWENTABAT RETAWN	629,28	0	0	0	0	0	0	ZSZ'06	787,06	ZSZ*06	494'06	494'06	494'06	48,244
30 30	\$.28E \$.98.4	Outfall Sewer Lines Other Plant & Misc. Equipment	0 62 68	0	0	0	0	0	0	0	0	0	0	0	0	0
	1.18E	Plant Sewers	758	0	0	0	0	0	0	758	758	788	768	768	768	194
27 28		Treatment & Disposal Equipment	354,5	0	Ô	0	0	0	0	324,E	334,6	334,6	991/C	354,6	22h,E	098,1
92	355.4	Power Generation Equipment	0	Ö	Ď	o o	ŏ	ŏ	o o	0	0	0	0	0	0	0
52		Structures & Improvements	Ô	0	ō	ō	0	ō	0	0	0	0	0	0	0	ō
	363.4	Land & Land Rights	00č,7	0	0	0	0	0	0	7,500	7,500	7,500	7,500	006,7	7,500	860,4
23		MENT AND DISPOSAL PLANT														
22		Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	5.175	Pumping Equipment	064,8	0	0	0	0	0	0	064,8	064,2	6,490	064,8	064,8	064,8	2.956
	€.07€	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	6.236	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	5.636	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	U	0	U
		Other Plant & Misc. Equipment M PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3.68£	Flow Measuring Installations Other Plant & Miss. Equipment	0	0	0	0	190,1	190,1	190,1	190,1	180,1	190,1	190,1	190,1	190,1	257 0
	3.435	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		Services to Customers	ñ	0	o o	Ö	o o	o o	ō	ō	ō	ō	ō	Ö	ō	o o
11		Special Collecting Structures	ő	ō	0	Ō	0	0	0	0	0	0	0	0	0	0
01		Collection Sewers - Gravity	218,T	0	0	0	0	0	0	278,7	278,T	278,T	218,T	278,T	278,T	4.240
6	3.095	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
L	3.456	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	3.53.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	U	O	0
G		CTION PLANT	•	•			0			•		•			0	
Þ	1.685	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	75A 0	72h 0	0	0	724 0	0	0
3	352.1	Organization Franchises	724	0	0	0	0	0	0	0 20v	0	72 <i>t</i>	0 7.2₽	0	72h	730
7	351.1	SIBLE PLANT	U	U	v	U	U	v	U	v	v	U	U	U	U	v
-ON	ON SINATIAL	Account Name	12/31/04	net	Feb	TeM .	1qA	YeM	ung	lut	guA	dəs	15O	VON	Dec	Balance
	JooA Acct	y	Prior Year			••	•		•		• •					Average
						(2)										

91

Historical [X] Projected [] Test Year Ending 12/31/05 Docket No. 060368-WS The Woods Test Year Average balance

Schedule of Sewer Plant in Service By Primary Account

006,7	7,500	7,500	003.T	7.500	006,7	003,7	006,7	008,T	002,7	002,7	006,7	008.7	008,7	Subtotal Land & Land Rights		† 9
120,680	155,559	122,379	122,247	121,826	121,750	121,750	121,750	121,750	914,611	118'322	356,811	326,811	118,355	٦٠,	A TOT	63
3,126	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	069,1	069'ı	۱,690	069'↓	069,1	Other Tangible Plant	7.86£	: 79
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Miscellaneous Equipment	7.798	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Communication Equipment	7,365	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Power Operated Equipment	7.265	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Tools, Shop & Garage Equipment Laboratory Equipment	7.668 7.468	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Stores Equipment	392.7	
0	0	0	0	0	0	0	0	0	0	ő	0	0	0	Transportation Equipment	7.166	
125	608	679	∠6 ₽	91	ő	0	0	ő	ŏ	ō	Ö	Ö	0	Computer Equipment	17.066	
100	001	100	100	100	100	100	100	100	100	100	100	100	100	Office Furniture & Equipment	7.065	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Structures & Improvements	7.438	25
0	0	0	0	0	0	0	0	0	0	0	0	0	0	sldgiA basJ & basJ	7.636	19
														TUAJ9 JA	CENERY	90 (
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Plant & Misc. Equipment	9.68€	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Reuse Transmission & Distr. Sys.	9.275	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Pumping Equipment	9.176	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Reuse Services Reuse Meters & Meter Installations	9.795	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Power Generation Equipment Reuse Services	9.996	
0	0	0	0	0	0	0	0	0	Q .	0	n	o o	0	Structures & Improvements	3.436	
0	0	0	0	0	0	0	o o	0	0	0	0	o o	Ö	Land & Land Rights	3.53.6	
0	0	o o	Ö	ŏ	0	ō	ő	Ö	ō	Ŏ	ō	ő	ō	Franchises	3.226	
·														TNAJ9 NOITUBIRTSIQ RETAW DEN	RECLAI	1 01
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Plant & Misc. Equipment	3.685	: 68
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Plant Sewers	3.185	
554	224	524	224	224	224	224	224	224	224	224	224	224	224	Treatment & Disposal Equipment	3.08£	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Pumping Equipment Reuse Distribution Reservoirs	3.476	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Power Generation Equipment	3.83£ 3.17£	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Structures & Improvements	3.426	
0	0	0	0	0	0	ñ	Ö	0	o o	o o	ű.	Ö	0	Land & Land Rights	3.636	
U	U	v	v	Ü	Ū	Ŭ	•	•	J	•	·	Ü	Ü	MED WATER TREATMENT PLANT		
757,06	787,06	757,06	757,06	Y87,09	484,06	ZGZ'06	494'06	ZSZ'06	787,09	787,09	181,06	787,08	787,08	Ofher Plant & Misc. Equipment	389.4	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Outfall Sewer Lines	382.4	56
758	758	7£8	758	758	7.68	7£8	768	468	758	788	758	788	7£8	Plant Sewers	\$.18E	. 82
3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	Inentinpal isonaid & Inement	₽.08£	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Power Generation Equipment	355.4	
0	0	0	0	00∂.7 0	002,7 0	002,7 0	0	008,7 0	008,1 0	008,7 0	002.7 0	00G,7	008,Y 0	Land & Land Rights Structures & Improvements	354.4	
008,7	7,500	002,7	7,500	00 <u>9</u> Z	009 Z	005 2	002,7	005 2	009 2	009 Z	009 Z	009.2	009 Z	IENT AND DISPOSAL PLANT	353.4	
n	0	0	0	0	0	0	0	0	0	n	0	0	0	Other Plant & Misc. Equipment	5.685	
06Þ.ð	06+'9	6,490	064,8	064,8	064,8	064,8	064.8	064.3	06 þ 'S	064,8	06Þ'S	064,8	064,8	Pumping Equipment	E.17E	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Receiving Wells	€.07€	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Power Generation Equipment	5.336	
0	0	0	0	0	0	Q	0	0	0	0	0	0	0	Structures & Improvements	354.3	. 81
0	0	0	0	0	0	0	0	0	0	0	0	0	0	strigis bas d basd	6.636	. 11
														TUAJA ƏNIAMUA I		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Plant & Misc. Equipment	3.685	
735	1,00,1	0 190.1	190.1	190,1	190,1	190,1	0 190,1	190,1	190,1	0	0	0	0	Flow Measuring Installations	3.65.2	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Services to Customers Flow Measuring Devices	3.64.2	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Special Collecting Structures Services to Customers	3.53£	
278,T	278.T	278,T	278,7	218.T	218,T	278.T	278,7	278,7 0	278,T	278,7	278,7 0	278,7 0	878,7 0	Collection Sewers - Gravity Special Collecting Structures	3.135	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Collection Sewers - Force	S.08E	
0	0	0	0	0	o	Ö	ō	ō	ō	0	Ō	ō	Õ	Power Generation Equipment	3.886	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Structures & Improvements	3.426	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	stright bried & bried	3.53.2	
	_					_	_	_	_	_	_	_	_	TUAJ9 NOIT:		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	Other Plant & Misc. Equipment	1.685	
724	75¢	724 0	0 724	0 724	0 ₹2≱	724	2Z⊅ 0	724	72Þ	12⊅ 0	75Þ	724 0	0 724	Franchises	352.1	
U	U	U	U	U	U	0	v	0	U	U	U	U	U	TUAJ9 PLAUT Organization	321.1	
Balance	рес	voV	150	dəs	€n∀	lut	unr	May	γdΑ	15M	Feb	net	15/31/04	Account Name	ON	ON
Average		*******	+-0	3	•								Prior Year			- SniJ
(91)	(11)	(13)	(15)	(11)	(01)	(6)	(8)	(2)	(9)	(5)	(Þ)	(3)	(z)	(1)	•	

Page: 3 of 5

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

Page: 3 of 5 Schedule: A-6

Florida Public Service Commission

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

Test Year Ending 12/31/05 Historical [X] Projected []

Docket No. 060368-WS

Schedule: A-6 4 of 5 Page: Preparer: Robert M. Griffin

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/05	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN- 2 351.1	GIBLE PLANT Organization	0	0	0	0		0		0		0		0	0	0
3 352.1	Franchises	427	427	0 427	427	0 427	427	0 427	0 427	0 427	427	0 427	427	427	427
4 389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	ECTION PLANT	Ü	Ů	v	Ü	v	·	·	v	ŭ	Ū	Ü	•	v	•
6 353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 354.2	Structures & Improvements	0	0	0	0	0	0	Ó	0	Ō	0	0	0	0	0
8 355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 360.2	Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 361.2	Collection Sewers - Gravity	7,875	7,875	7,875	7,875	7.875	7,875	11,208	11.208	11,208	14,541	14,541	14,541	17,874	10,952
11 362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 363.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 364.2 14 365.2	Flow Measuring Devices Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 389.2	Other Plant & Misc. Equipment	1,061	1,061 0	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061
	EM PUMPING PLANT	0	U	0	0	0	0	0	0	0	0	0	0	0	0
17 353.3	Land & Land Rights	0	n	0	0	0	0	0	0	0	0	0	0	0	0
18 354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 355.3	Power Generation Equipment	0	0	0	ő	0	ő	0	0	ő	Ô	0	0	n	ñ
20 370.3	Receiving Wells	0	ő	0	0	0	o o	0	0	0	0	ő	Ö	ő	0
21 371.3	Pumping Equipment	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490	5,490
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	MENT AND DISPOSAL PLANT														
24 353.4	Land & Land Rights	7,500	7,500	7.500	7,500	7,500	7,500	7,500	7,500	7.500	7,500	7,500	7,500	7,500	7,500
25 354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 380.4	Treatment & Disposal Equipment	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	13,055	4,193
28 381.4	Plant Sewers	837	837	837	837	837	837	837	837	837	837	837	837	837	837
29 382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 389.4 31 RECLA	Other Plant & Misc. Equipment	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757
31 RECLA 32 353.5	MMED WATER TREATMENT PLANT						•		^						
33 354.5	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 374.5	Reuse Distribution Reservoirs	0	0	0	ő	0	0	0	0	0	0	0	0	0	ő
37 380.5	Treatment & Disposal Equipment	224	224	224	224	224	224	224	224	224	224	224	224	224	224
38 381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 389.5	Other Plant & Misc. Equipment	o o	ő	ŏ	ŏ	ŏ	ő	ŏ	ő	ő	ő	ő	ő	ő	ő
	IMED WATER DISTRIBUTION PLANT					•		-							
41 352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 353.6	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 354.6	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47 371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 389.6 50 GENER	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	U
	RAL PLANT														0
51 353.7 52 354.7	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53 390.7	Office Furniture & Equipment	100	100	100	100	0 100	100	0 100	0 100	100	100	100	100	100	100
54 390.71	Computer Equipment	809	809	809	879	879	1,166	1,217	1,217	1,217	1,217	1,217	1,217	2,847	1,192
55 391.7	Transportation Equipment	909	0	009	0/9	0.9	1,100	1,217	0	0	1,217	0	1,217	2,047	7,132
56 392.7	Stores Equipment	0	o o	0	0	0	0	ő	0	0	0	0	0	n	0
57 393.7	Tools, Shop & Garage Equipment	0	ŏ	ő	ő	ő	ő	ő	ŏ	ő	Ö	ŏ	ő	0	ő
58 394.7	Laboratory Equipment	ő	ő	ő	ő	ő	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ő	ŏ	Ö
59 395.7	Power Operated Equipment	0	ŏ	ő	ő	ŏ	Ö	ő	Õ	ő	ō	õ	0	0	0
60 396.7	Communication Equipment	ō	ō	ō	Ō	ō	0	Ō	0	0	0	0	0	0	0
61 397.7	Miscellaneous Equipment	ō	0	0	0	0	0	0	0	0	0	0	0	0	0
62 398.7	Other Tangible Plant	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4.024	4,024
						· · · · · · · · · · · · · · · · · · ·									
63 TOT	AL	122,559	122,559	122,559	122,629	122,629	122,916	126,300	126,300	126,300	129,633	129,633	129,633	144,196	126,757
64	Subtotal Land & Land Rights	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7.500	7,500
	•								-						

Florida Public Service Commission

Schedule: A-6 Page:

5 of 5 Preparer: Robert M. Griffin

e Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
. No	Account Name	12/31/06	Jan	Feb	Mar	Apr	May	_Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
INTANGI	BLE PLANT														
	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Franchises	427	427	427	427	427	427	427	427	427	427	427	427	427	4:
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	TION PLANT		_	_	_										
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	0	0	0	•	0	•	•	0	0	0	0	
	Power Generation Equipment Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Collection Sewers - Porce Collection Sewers - Gravity	17,874	17,874	17,874	22.874	22,874	22,874	27,874	27,874	27,874	32,874	32,874	32,874	37,874	26,3
	Special Collecting Structures	0	0	17,674	22.674	22,014	22,014	27,674	27,874	27,874	32,874	0 0	0 0	0,074	20,0
	Services to Customers	ő	ő	ő	375	375	375	750	750	750	1,125	1,125	1,125	1,500	ε
	Flow Measuring Devices	ō	ő	Ď	0.0	0	0	0	0	0	0	0	0	0	
	Flow Measuring Installations	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,061	1,6
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
SYSTEM	PUMPING PLANT														
7 353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.3	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Pumping Equipment	5,490	5,490	5,490	5,490	5,490	5,490	5.490	5,490	5,490	5,490	5.490	5,490	5,490	5,
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ENT AND DISPOSAL PLANT														
	Land & Land Rights	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7.
	Structures & Improvements	0	0	0	1,875	1,875	1,875	3,750	3,750	3,750	5,625	5,625	5,625	7,500	3,
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Treatment & Disposal Equipment	13,055	13,055	13,055	13,055	13,055	13,055	13.055	13,055	13,055	13,055	13,055	13,055	13,055	13,
	Plant Sewers	837	837	837	837	837	837	837	837	837	837	837	837	837	
	Outfall Sewer Lines	0	0	0	0	0	. 0	. 0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	90,757	90,757	90,757	90,334	90,334	90.334	89,911	89,911	89,911	89,488	89,488	89,488	89,065	90.
	MED WATER TREATMENT PLANT			_	_									0	
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Distribution Reservoirs	0	0	0	0			•	224	224	224	224	224	224	
	Treatment & Disposal Equipment	224	224	224 0	224	224 0	224 0	224	0	0	0	224	0	0	
	Plant Sewers Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	MED WATER DISTRIBUTION PLANT	0	U	U	U	v	U	U	υ	U	U	U	Ü	·	
	Franchises	n	0	0	0	0	0	0	0	n	0	0	0	0	
	Land & Land Rights	0	0	ő	o o	ő	0	ő	ő	ő	ő	0	ő	0	
	Structures & Improvements	0	ő	0	ő	Ö	0	ō	Õ	Ô	ő	0	0	0	
	Power Generation Equipment	0	0	0	ñ	o o	Ô	0	ō	ŏ	ō	ō	ō	0	
	Reuse Services	0	ő	0	ő	ň	ō	ŏ	ō	Ö	ō	ō	0	0	
	Reuse Meters & Meter Installations	ő	ŏ	o o	ő	0	ō	Ó	0	0	0	0	0	0	
	Pumping Equipment	0	ő	0	ő	ō	ō	ō	0	0	0	0	0	0	
	Reuse Transmission & Distr. Sys.	o o	ō	ō	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	ō	0	0	0	0	0	0	0	0	0	0	0	
GENERA															
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	o o	ō	0	0	Ō	0	0	0	0	0	0	0	0	
	Office Furniture & Equipment	100	100	100	100	100	100	100	100	100	100	100	100	100	
	Computer Equipment	2,847	2,903	2,978	3,120	3,234	3,324	3,414	3,484	3,546	3,657	3,716	3,773	3,846	3
	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0		0	0	
398.7	Other Tangible Plant	4.024	4.024	4,024	4,024	4.024	4.024	4,024	4,024	4,024	4,024	4,024	4,024	4.024	4
					101-12		454 222	466.12	466 107	460 610	305 407	105 5 40	165,603	172,503	156
TOTA	L.	144,196	144,252	144,327	151,296	151,410	151,500	158,417	158,487	158,549	165,487	165,546	100,003	172,003	100
1					7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7

Non-Used and Useful Plant - Summary

Florida Public Service Commission

The Woods Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007 Schedule: A-7 Page: 1 of 1

Preparer: Robert M. Griffin

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

	(1)	(2) Base Year 2005	(3) Intermediate	(4) e Year 2006	(5) Projected Rat	(6) e Year 2007	(9)
Line No.	Description Water	Adjusted Balance	Adjustments	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
1	Plant in Service	2,630	528	3,159	2,269	5,428	A- 5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	(202)	23	(179)	235	56	A-9
4	Less: CIAC	0	0	0	0	0	A-12
5	Accumulated Amort. of CIAC	0	0	0	0	0	A-14
6	Less: Advances for Construction	0	0	0	0	0	A-16
7	Other (Explain)		0		0		
8	TOTAL	2,429	551	2,980	2,504	5,484	
	Sewer						
9	Plant in Service	0	0	0	0	0	A-6
10	Land	0	0	0	0	0	A-6
11	Less: Accumulated Depreciation	0	0	0	0	0	A-10
12	Less: CIAC	0	0	0	0	0	A-12
13	Accumulated Amort. Of CIAC	0	0	0	0	0	A-14
14	Less: Advances for Construction	0	0	0	0	0	A-16
15	Other (Explain)		0		0		
16	TOTAL	0	0	0	0	0	

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

Florida Public Service Commission

The Woods Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-8 Page: 1 of 2

Preparer: Robert M. Griffin

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

and/o	r retirements specifically identifying the	ose amounts.	
	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin with t	the date that rate base was last establi	shed by PSC
1	12/31/92 Balance		
	1000		
_	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		U
	1994	·	
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		0
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance	63,515	0
	1996		
14	Additions	4,302	
15	Retirements	0	
16	Adjustments	0	
17	12/31/96 Balance	67,817	0
40	1997	4,566	
18	Additions	4,300	
19 20	Retirements Adjustments	0	
21	12/31/97 Balance	72,383	0
21		, 2,000	-
	1998		
22	Additions	4,886	
23	Retirements	0	
24	Adjustments	0	
25	12/31/98 Balance	77,269	68,244
	1999		
26	Additions	5,013	2,884
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/99 Balance	82,282	71,128

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

Florida Public Service Commission

The Woods Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Explanation: Schedule A-8 continued

Schedule: A-8 Page: 2 of 2

Preparer: Robert M. Griffin

	(1)	(2) Water	(3) Sewer
ine		Year End	Year End
No.	Description	Balance	Balance
	2000		
30	Additions	5,153	3,02
31	Retirements	0,100	3,02
32	Adjustments	0	
33	12/31/00 Balance	87,435	74,15
24	2001		
34 35	Additions Retirements	5,249	3,04
36	Adjustments	0	
37	12/31/01 Balance	02 024	
0,	2002	92,684	77,19
38	Additions	7,061	6,80
39	Retirements	0	3,00
40	Adjustments	1	
41	12/31/02 Balance	99,744	83,99
42	2003 Additions	7,470	6,63
43	Retirements	(290)	0,03
44	Adjustments	0	(1,09
45	12/31/03 Balance	106,924	89,54
46	2004 Additions	7.000	
47	Retirements	7,636	3,04
48	Adjustments	(290)	Į.
49	12/31/04 Balance	114,559	92,58
	2005		
50	Additions	8,413	1,14
51	Retirements	0	(
52 53	Adjustments 12/31/05 Balance	291	11:
)0	2006	123,263	93,83
54	Additions	9,607	1,449
55	Retirements	(1,803)	(
56	Adjustments	216	204
57	12/31/06 Balance	131,283	95,490
58	2007 Additions	5,650	0.500
59	Retirements	(2,148)	2,539
60	Adjustments	601	(1,692 569
	12/31/07 Balance	135,386	96,906

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average balance
The Woods
Docket No. 060368-WS
Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule:

A-9 1 of 5

Page: Preparer:

Robert M. Griffin

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				al Base Yea	8 Useful		ediate Yea	d & Useful	Adjusted	d Rate Ye	ed & Useful
Line		A A N	Adjusted			Adjusted	%	Amount	Balance	% %	Amount
No.	No.	Account Name	Balance	%	Adjusted	Balance	70	Amount	Dalance	76	Antount
1	INITANG	SIBLE PLANT						1			
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	100	0.00%	ŏ	113	0.00%	ŏl	127	0.00%	Ō
4	339.1	Other Plant & Misc. Equipment	112,047	0.00%	0	117,978	0.00%	ō	120,944	0.00%	0
5		E OF SUPPLY & PUMPING PLANT	, , _,,, , , ,	0.0070	v	1,1,010	0.00.00	1			-
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	693	0.00%	o i	818	0.00%	ō	943	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	o l	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	ő	0	0.00%	0	0	0.00%	0
10	307.2	Wells & Springs	0	0.00%	o i	0	0.00%	ō (Ō	0.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	ō	Ō	0.00%	0	0	0.00%	0
12	309.2	Supply Mains	11	0.00%	0	15	0.00%	0	19	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	o '	0	0.00%	0	0	0.00%	0
14	311.2	Pumping Equipment	1,353	0.00%	0	1,562	0.00%	0	1,771	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		TREATMENT PLANT			_			1			
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	304.3	Structures & Improvements	41	0.00%	0	291	0.00%	0	202	0.00%	0
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	320.3	Water Treatment Equipment	2,562	0.00%	0	3,402	0.00%	0	4,912	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		MISSION & DISTRIBUTION PLANT			-						
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	311.4	Pumping Equipment	82	0.00%	0	357	0.00%	0	643	0.00%	0
26	330.4	Distr. Reservoirs & Standpipes	464	0.00%	0	612	0.00%	0	449	0.00%	0
27	331.4	Transm. & Distribution Mains	352	57.31%	202	312	57.36%	179	(97)	57.41%	(56)
28	333.4	Services	18	0.00%	0	34	0.00%	0	50	0.00%	0
29	334.4	Meters & Meter Installations	682	0.00%	0	708	0.00%	0	409	0.00%	0
30	335.4	Hydrants	0	57.31%	0	0	57.36%	0	0	57.41%	0
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	GENER	AL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
36	340.5	Office Furniture & Equipment	71	0.00%	0	79	0.00%	0	87	0.00%	0
37	340.51	Computer Equipment	4	0.00%	0	120	0.00%	0	532	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	294	0.00%	0	1,275	0.00%	0	2,295	0.00%	0
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	TOT	AL	118,776		202	127,675		179	133,285	,	(56)
	Total	Land and Land Rights	0		0	0		0	0		0
	rotal	Land and Land Mynts			. · · · ·						

Docket No. 060368-WS

Test Year Ending 12/31/05 Historical [X] Projected [] Florida Public Service Commission

Schedule: A-9 Page: 2 of 5

Preparer: Robert M. Griffin

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	93	94	96	97	98	99	100	101	102	103	104	106	107	100
4 339.1	Other Plant & Misc. Equipment	109,082	109,576	110,070	110,565	111,059	111,553	112,047	112,542	113,036	113,530	114,024	114,519	115,013	112,047
5 SOUR	CE OF SUPPLY & PUMPING PLANT				-,	,		,			,	,.	,		
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	631	641	652	662	673	683	693	704	714	725	735	745	756	693
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	Ō	0	0	0	0	0
10 307.2	Wells & Springs	0	0	0	0	0	0	0	0	Ō	0	0	ō	0	0
11 308.2	Infiltration Galleries & Tunnels	٥	0	0	0	0	0	0	0	0	0	0	ō	0	0
12 309.2	Supply Mains	10	10	10	11	11	11	11	12	12	12	13	13	13	11
13 310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 311.2	Pumping Equipment	1,249	1,266	1,284	1,301	1,319	1,336	1,353	1,371	1,388	1,406	1,423	1,440	1,458	1,353
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 WATER	R TREATMENT PLANT														
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 304.3	Structures & Improvements	20	23	26	29	32	35	38	41	44	47	50	53	96	41
19 311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 320.3	Water Treatment Equipment	2,146	2,216	2,285	2,354	2,424	2,493	2,562	2,632	2,701	2,770	2,840	2,909	2,978	2,562
21 339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 TRANS	MISSION & DISTRIBUTION PLANT														
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 330.4	Distr. Reservoirs & Standpipes	368	384	400	416	432	448	464	480	496	512	528	544	560	464
27 331.4	Transm. & Distribution Mains	291	301	311	321	331	341	351	361	371	381	391	401	411	351
28 333.4	Services	10	12	13	15	16	18	19	21	22	24	25	27	28	19
29 334.4	Meters & Meter Installations	592	610	628	646	659	672	684	697	710	723	736	749	762	682
30 335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 336.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	RAL PLANT														
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 340.5	Office Furniture & Equipment	67	68	68	69	70	70	71	72	72	73	74	74	75	71
37 340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	0	0	0	0	80	159	239	319	398	478	557	637	717	276
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 TOT	AL	114,560	115,202	115,844	116,485	117,202	117,918	118,634	119,351	120,067	120,783	121,500	122,216	122,973	118,672
47	Cubiate Land 9 Land Distri-	0	^	0	0	0	0	0	0	0	0	0	0	0	0
47	Subtotal Land & Land Rights	U	0	U	υ	U	U	U	U	U	J	U	J	U	U

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

The Woods

Docket No. 060368-WS

Test Year Ending 12/31/05

Historical [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page:

3 of 5 Preparer: Robert M. Griffin

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	93	94	96	97	98	99	100	101	102	103	104	106	107	100
4 339.1	Other Plant & Misc, Equipment	109,082	109,576	110,070	110,565	111,059	111,553	112,047	112,542	113,036	113,530	114,024	114,518	115,013	112,047
	CE OF SUPPLY & PUMPING PLANT	100,002	100,070	110,010	110,505	111,000	111,555	112,041	112,042	110,000	110,000	. 14,024	114,510	7,0,0.0	
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	631	641	652	662	673	683	693	704	714	725	735	745	756	693
8 305.2	Collect, & Impound Reservoirs	0	0	n	0	0	0	0	0	0	. 20		, .0	0	0
9 306.2	Lake, River & Other Intakes	0	0	n	ő	0	0	0	0	ň	ő	n	0	0	Õ
10 307.2	Wells & Springs	Ô	0	0	n	0	o o	0	0	ñ	Ô	0	0	0	0
11 308.2	Infiltration Galleries & Tunnels	0	ō	o o	0	0	ō	0	0	o o	Ô	0	ō	0	ō
12 309.2	Supply Mains	10	10	10	10	11	11	11	12	12	12	13	13	13	11
13 310.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 311.2	Pumping Equipment	1,249	1,266	1,284	1,301	1,319	1,336	1,353	1,371	1,388	1,406	1,423	1,440	1,458	1,353
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	R TREATMENT PLANT	Ť	•	·	·		•	•	•	ŭ	•	•	•		
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 304.3	Structures & Improvements	20	23	26	29	32	35	38	41	44	47	50	53	96	41
19 311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 320.3	Water Treatment Equipment	2,146	2,216	2,285	2,354	2,424	2,493	2,562	2,632	2,701	2,770	2,839	2,909	2,978	2,562
21 339.3	Other Plant & Misc. Equipment	-10	0	0	0	0	2,120	0	0	0	0	0	0	-,- 0	. 0
	MISSION & DISTRIBUTION PLANT	•	•	ŭ	•	•	-	•	•	ŭ	•	•	-	-	
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	Õ	o o	0	o o	0	0	0	ō	0	0
25 311.4	Pumping Equipment	0	0	0	0	24	48	71	95	119	143	166	190	214	82
26 330.4	Distr. Reservoirs & Standpipes	368	384	400	416	432	448	464	480	496	512	528	544	560	464
27 331.4	Transm. & Distribution Mains	291	301	311	322	332	342	352	362	372	382	392	402	412	352
28 333,4	Services	10	12	13	14	16	17	18	20	21	22	23	25	26	18
29 334.4	Meters & Meter Installations	592	610	628	646	659	572	684	697	710	723	736	749	762	682
30 335.4	Hydrants	0	0	0	0	0	0.2	0	0	0	0	0	. 0	0	0
31 336,4	Backflow Prevention	0	Ö	0	ō	ō	ō	Ö	Ö	0	0	0	0	0	0
32 339.4	Other Plant & Misc. Equipment	0	0	0	Õ	0	0	0	Ď	Õ	ō	0	0	0	0
33 GENER	RAL PLANT	-	•	•	_	-	-	•	•	-	-	•	-		
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	ō	0	0	0	0
36 340.5	Office Furniture & Equipment	67	68	68	69	70	70	71	72	72	73	74	74	75	71
37 340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	1	8	18	29	4
38 341.5	Transportation Equipment	0	0	0	0	0	0	0	0	ō	0	0	0	0	0
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	0	0	0	0	85	170	255	340	425	510	595	680	765	294
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 346.5	Communication Equipment	0	0	Ō	0	0	0	0	0	0	0	0	0	0	0
44 347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 TOT	AL	114,560	115,202	115,843	116,485	117,230	117,976	118,721	119,467	120,212	120,958	121,711	122,466	123,263	118,776
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		•	•	,	•		3	•	3	•	,	•	•	•	•

Florida Public Service Commission

Test Year Average balance The Woods Docket No. 060368-WS Schedule Year Ending 12/31/06

Schedule: A-9 Page: 4 of 5

Preparer: Robert M. Griffin

Historical [] Projected [X] Explanation: Provide the month ending Adjusted balances for Water Accumulated Depreciation by primary account for each month of the Intermediate Year and the ending balance for the prior year.

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/05	Jan_	Feb	Mar	Apr	May	Jun	_ Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	107	108	109	110	111	112	113	114	116	117	118	119	120	113
4 339.1 5 SOUR	Other Plant & Misc. Equipment CE OF SUPPLY & PUMPING PLANT	115,013	115,507	116,001	116,495	116,990	117,484	117,978	118,472	118,967	119,461	119,955	120,449	120,944	117,978
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	756	766	777	787	798	808	818	829	839	850	860	870	881	818
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0,0	0	0.0
9 306.2	Lake, River & Other Intakes	0	0	0	0	ō	ō	0	0	ő	ő	ñ	0	n	n
10 307.2	Wells & Springs	0	0	ō	0	n	0	0	0	0	0	ů.	0	0	0
11 308.2	Infiltration Galleries & Tunnels	Ď	0	Ö	0	o o	ŏ	0	0	0	0	ő	0	0	0
12 309.2	Supply Mains	13	13	14	14	14	15	15	15	16	16	16	16	17	15
13 310.2	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	13
14 311.2	Pumping Equipment	1,458	1,475	1,493	1,510	1,527	1,545	1,562	1,580	1,597	•	1,632	J		1,562
15 339.2	Other Plant & Misc. Equipment	1,430	0	1,493	1,510	1,327	1,345	1,362	1,560	1,597	1,615 0	1,632 N	1,649 0	1,667 0	
16 WATER	R TREATMENT PLANT	Ü	U	U	U	U	U	U	U	U	U	U	U	U	0
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 304.3	Structures & Improvements	96	140	183	227	270	314	283	328	372	342	387	432	403	291
19 311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 320.3	Water Treatment Equipment	2,978	3,047	3,117	3,186	3,255	3,325	3,394	3,463	3,533	3,602	3,671	3,741	3,908	3,402
21 339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	. 0
22 TRANS	MISSION & DISTRIBUTION PLANT										-	_	_	_	
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	Ô	Ō	0	0	0	0
25 311.4	Pumping Equipment	214	238	261	285	309	333	357	380	404	428	452	475	500	357
26 330.4	Distr. Reservoirs & Standpipes	560	576	592	608	624	640	656	672	688	704	720	736	180	612
27 331.4	Transm. & Distribution Mains	412	422	432	442	452	462	294	306	318	151	166	180	16	312
28 333.4	Services	26	27	29	30	31	33	34	35	37	38	39	40	42	34
29 334.4	Meters & Meter Installations	762	775	787	800	813	826	695	709	722	592	607	621	492	708
30 335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 336.4	Backflow Prevention	0	0	n	Ô	ō	ō	0	0	Ö	Ô	0	0	n n	0
32 339.4	Other Plant & Misc. Equipment	0	0	ō	ō	0	n	Ô	0	n	ő	0	n	o o	0
33 GENER	RAL PLANT					•	•	_	·	•	v	ŭ	ŭ	ŭ	
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 304.5	Structures & Improvements	0	0	ō	0	ō	0	ñ	n	0	o o	0	0	ő	0
36 340.5	Office Furniture & Equipment	75	76	76	77	78	78	79	80	80	81	82	83	83	79
37 340.51	Computer Equipment	29	41	53	66	79	96	114	132	150	168	185	203	245	120
38 341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 342.5	Stores Equipment	n	ñ	ñ	0	ő	ő	0	0	Ö	0	0	0	ő	n
40 343.5	Tools, Shop & Garage Equipment	765	850	935	1,020	1.105	1,190	1,275	1,360	1,445	1,530	1,615	1,700	1,785	1,275
41 344.5	Laboratory Equipment	,,,,	0.00	935	1,020	1,103	1,190	1,273	1,360	1,445	1,550	0	1,700	0,763	1,273
42 345.5	Power Operated Equipment	0	n	0	0	0	0	0	0	0	0	0	0	0	0
43 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 347.5	Miscellaneous Equipment	0	0	0	•	•	•	•	•	•	•	0		n O	U
45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0 0	0 0	0	0	0	0
46 TOT	-	123,263	124,061	124,859	125,658	126,457	127,260	127,667	128,475	129,282	129,693	130,505	131,316	131,283	127,675
		120,203	127,001	124,003	120,000	120,701	121,200	121,001	140,713	123,202	123,033	100,000	101,010	131,203	127,075
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Test Year Average balance

The Woods

Docket No. 060368-WS

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-9 5 of 5 Page:

Preparer: Robert M. Griffin

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Acct No.	Account Name	Prior Year 12/31/06	Jan	Feb	Mar	Apr	Мау	_ חחר	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
	INITANI	CIPLE DI ANT														
1 2	301.1	GIBLE PLANT Organization	0	0	0	0	0	. 0	0	0	0	0	0	0	0	0
3		Franchises	0 120	0 121	0 122	0 123	0 125	126	127	128	129	130	131	132	133	127
4	339.1	Other Plant & Misc. Equipment	120,944	120,944	120,944	120,944	120,944	120,944	120,944	120,944	120,944	120,944	120,944	120,944	120,944	120.944
5		CE OF SUPPLY & PUMPING PLANT	120,544	120,944	120,544	120,944	120,344	120,544	120,544	120,544	120,544	120,544	120,344	120,544	120,544	120,014
6		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	O	0	0
7	304.2	Structures & Improvements	881	891	902	912	922	933	943	954	964	975	985	995	1,006	943
8	305.2	Collect, & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	n	0	0
	306.2	Lake, River & Other Intakes	0	Ô	0	ő	0	n	0	ñ	0	ñ	n	ŏ	0	0
10		Wells & Springs	n n	Ô	Ď	0	0	0	0	ő	n	ō	õ	ō	0	ō
	308.2	Infiltration Galleries & Tunnels	0	ő	0	ő	ő	0	ŏ	o o	0	Õ	0	0	ō	0
	309.2	Supply Mains	17	17	17	18	18	18	19	19	19	19	20	20	20	19
13		Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	311.2	Pumping Equipment	1,667	1,684	1,702	1,719	1,736	1,754	1,771	1,789	1,806	1,823	1,841	1,858	1,876	1,771
	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER	R TREATMENT PLANT	_	_	-		-									
17	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3	Structures & Improvements	403	449	495	486	532	579	(318)	(214)	(110)	(62)	42	147	196	202
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	320.3	Water Treatment Equipment	3,908	4,075	4,243	4,410	4,577	4,745	4,912	5,079	5,247	5,414	5,581	5,749	5,916	4,912
21	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANS	MISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4	Structures & Improvements	C	0	0	0	0	0	0	0	0	0	0	0	0	0
25	311.4	Pumping Equipment	500	524	548	572	595	619	643	667	690	714	738	762	786	643
26	330.4	Distr. Reservoirs & Standpipes	180	225	270	315	359	404	449	494	538	583	628	673	718	449
27	331.4	Transm. & Distribution Mains	16	32	49	(68)	(49)	(30)	(144)	(123)	(101)	(214)	(190)	(166)	(275)	(97)
28	333.4	Services	42	43	44	46	47	48	50	51	52	53	55	56	57	50
29	334.4	Meters & Meter Installations	492	508	523	431	448	465	373	391	409	319	338	357	268	409
30	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		Backflow Prevention	0	0	0	0	0	0	0	0	0	0	O	0	0	0
	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33		RAL PLANT														_
34		Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	340.5	Office Furniture & Equipment	83	84	85	85	86	87	87	88	89	89	90	91	91	87
37		Computer Equipment	245	288	331	377	425	473	523	574	627	680	735	790	846	532
	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		Tools, Shop & Garage Equipment	1,785	1,870	1,955	2,040	2,125	2,210	2,295	2,379	2,464	2,549	2,634	2,719	2,804	2,295 0
	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	346.5	Communication Equipment	0	0	0	0	٥	0	0	0	0	0	0	0		0
44		Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	U	U
46	TOT	A L	131,283	131,755	132,229	132,408	132,890	133,373	132,673	133,219	133,767	134,019	134,572	135,127	135,386	133,285
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

The Woods
Docket No. 060368-WS
Test Year Ending December 31 of
Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

A-10 Schedule:

1 of 5 Page:

Preparer: Robert M. Griffin

		(1)	(2) Historic	(3) al Base Ye	(4) ar 2005	(5)	(6) ediate Yea	(7) r 2006	(8) Projects	(9) d Rate Ye	(10) at 2007
Line	Acct		Adjusted		d & Useful	Adjusted		ed & Useful	Adjusted		d & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1		IBLE PLANT									
2	351.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	352.1	Franchises	96	0.00%	0	107	0.00%	0	117	0.00%	0
4	389.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
5		CTION PLANT	0	0.000/			0.0004		_	0.000/	0
6 7	353.2	Land & Land Rights	0	0.00% 0.00%	0	0	0.00%	0	0	0.00% 0.00%	0
8	354.2 355.2	Structures & Improvements Power Generation Equipment	0	0.00%	ő	0	0.00%	0	i 0	0.00%	0
9	360.2	Collection Sewers - Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	361.2	Collection Sewers - Gravity	405	0.00%	0	623	0.00%	0	1,082	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	o l	023	0.00%	0	1,002	0.00%	0
12	363.2	Services to Customers	Ö	0.00%	ő	Ö	0.00%	o .	ő	0.00%	Ö
13	364.2	Flow Measuring Devices	Õ	0.00%	ŏ	Ö	0.00%	ŏ	0	0.00%	ő
14	365.2	Flow Measuring Installations	8	0.00%	o l	35	0.00%	Ö	63	0.00%	Ö
15	389.2	Other Plant & Misc. Equipment	Ō	0.00%	o i	0	0.00%	ō	0	0.00%	0
16		M PUMPING PLANT				-					
17	353.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
18	354.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	355.3	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	370.3	Receiving Wells	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	371.3	Pumping Equipment	740	0.00%	0	1,107	0.00%	0 '	1,473	0.00%	0
22	389.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
23		MENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	35	0.00%	0
26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	380.4	Treatment & Disposal Equipment	691	0.00%	0	925	0.00%	0	1,525	0.00%	0
28	381.4	Plant Sewers	168	0.00%	0	224	0.00%	0	279	0.00%	0
29 30	382.4 389.4	Outfall Sewer Lines Other Plant & Misc. Equipment	0 90,757	0.00% 0.00%	0	00.757	0.00%	0	0 90,041	0.00% 0.00%	0
31		MED WATER TREATMENT PLANT	90,737	0.00%	U	90,757	0.00%	U	90,041	0.00%	U
32	353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
33	354.5	Structures & Improvements	Ö	0.00%	0	0	0.00%	0	0	0.00%	0
34	355.5	Power Generation Equipment	ő	0.00%	0	Ö	0.00%	0	ő	0.00%	Ŏ
35	371.5	Pumping Equipment	Ö	0.00%	ő	ő	0.00%	ō	ŏ	0.00%	ō
36	374.5	Reuse Distribution Reservoirs	Ö	0.00%	0	Ö	0.00%	0	Ö	0.00%	Ö
37	380.5	Treatment & Disposal Equipment	7	0.00%	Ö	22	0.00%	ō	37	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	Ō
39	389.5	Other Plant & Misc. Equipment	0	0.00%	Ō	0	0.00%	0	0	0.00%	0
40	RECLAI	MED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	D	0	0.00%	0	0	0.00%	0
42	353.6	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
43	354.6	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
44	355.6	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
45	366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
46	367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	0
47	371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
48	375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	0
49 50	389.6 CENER	Other Plant & Misc. Equipment AL PLANT	U	0.00%	0	0	0.00%	0	0	0.00%	0
50 51	353.7	Land & Land Rights	0	0.00%	^	0	ימטט ט	0	_	0.000	^
	353.7 354.7	Structures & Improvements	0	0.00%	0	0	0.00% 0.00%	0	0	0.00%	0
53	390.7	Office Furniture & Equipment	60	0.00%	0	67	0.00%	0	73	0.00% 0.00%	0
54	390.71	Computer Equipment	4	0.00%	0	114	0.00%	0	504	0.00%	0
55	391.7	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
56	392.7	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
		Tools, Shop & Garage Equipment	ő	0.00%	0	0	0.00%	0	0	0.00%	0
58	394.7	Laboratory Equipment	Ö	0.00%	0	ŏ	0.00%	0	ő	0.00%	0
59	395.7	Power Operated Equipment	ő	0.00%	ŏ	ő	0.00%	ő	ŏ	0.00%	0
60	396.7	Communication Equipment	0	0.00%	ő	0	0.00%	o	ő	0.00%	0
61	397.7	Miscellaneous Equipment	0	0.00%	o i	0	0.00%	ő	ő	0.00%	0
62	398.7	Other Tangible Plant	237	0.00%	Ö	624	0.00%	0	1,027	0.00%	Õ
		•		•							_
63	TOT	AL	93,173		0	94,604		0	96,257	•	0
64	Total I	Land and Land Rights	0	•	0	0		0	0	;	0
									<u> </u>		

Subtotal Land & Land Rights ß 0 n n 0 0 0 0 0 0 0 0 0 0 **v**9 93,128 606,56 728,56 847,56 €99,56 92,582 JATOT 63 93,214 110,66 93,723 129,56 916,69 E11,E6 615,56 814,59 113 66 Other Tangible Plant 7.866 23 555 681 122 688 992 752 £25 990 996 353 0 Miscellaneous Equipment 7.766 18 0 0 0 0 n n O n 0 0 0 Communication Equipment 2.96€ 08 O 0 Ω O Power Operated Equipment O Ω 0 ก 7.565 65 rapolatoly Equipment 7.485 BB n n Tools, Shop & Garage Equipment O 7.585 13 Stores Eduipment 7.265 38 0 Ð Transportation Equipment 7.166 88 Computer Equipment 17.065 48 19 09 69 19 19 Office Furniture & Equipment 7.06£ £8 63 €9 79 9 19 09 Structures & Improvements 0 Strigist bried & bried 0 7.686 18 20 CENERAL PLANT 0 Other Plant & Misc. Equipment 9.68€ 6₺ 0 0 Reuse Transmission & Distr. Sys. 9.27£ 84 0 Pumping Equipment 91128 27 0 n Reuse Meters & Meter Installations 97.96 94 Kenze Services 9.998 34 Power Generation Equipment 0 0 9.255. 44 Structures & Improvements 9.42£ EA Land & Land Rights 9.63E Sp n Franchises 41 352.6 0 40 RECLAIMED WATER DISTRIBUTION PLANT Other Plant & Misc. Equipment 91688 68 Plant Sewers 0 3.186 86 Treatment & Disposal Equipment 37 380.5 0 Reuse Distribution Reservoirs O G. P16 GE Ω 0 Inamqiup3 gniqmu9 S.11E BE Power Generation Equipment n 0 5.88E AE 0 0 Structures & Improvements 3.488 88 0 Land & Land Rights 32 353.5 0 0 0 31 RECLAIMED WATER TREATMENT PLANT 191'06 191'06 151,09 787,06 727,09 787,09 787,09 767,06 Other Plant & Misc. Equipment \$.68E 0E 757,06 7.97,08 292'06 191'06 787,08 797'06 0 Outfall Sewer Lines p.285 9S 0 891 163 158 124 6#L 771 140 Plant Sewers F 186 87 891 961 161 981 781 //L 7.1 L Treatment & Disposal Equipment 969 169 908 787 494 847 67/ 017 169 1/9 299 633 **†19** 918 P.08E 72 Power Generation Equipment 0 0 0 0 Ω 0 0 O 0 0 Ω 0 0 P.255.4 0 O Ω Structures & Improvements 55 354.4 0 0 0 0 0 0 0 0 0 0 0 Land & Land Rights 24 353.4 23 TREATMENT AND DISPOSAL PLANT 0 Other Plant & Misc. Equipment £.68£ 22 014 €98 768 815 197 357 017 685 699 **†**£9 809 583 768 Pumping Equipment 21 371.3 0 0 0 Receiving Wells E:04E 0Z Power Generation Equipment 0 0 18 322'3 0 0 Structures & Improvements 0 0 0 0 6.486 BT 0 0 0 Land & Land Rights 0 0 E.ESE 71 16 SYSTEM PUMPING PLANT Other Plant & Misc. Equipment Ω 0 0 S.685 21 0 Flow Measuring Installations 14 365.2 Λ O 0 0 Flow Measuring Devices 13 364.2 Services to Customers 12 363.2 0 Special Collecting Structures 11 362.2 901 603 784 124 901 688 315 999 353 Collection Sewers - Gravity 0 0 0 0 Collection Sewers - Force S.09£ 6 Power Generation Equipment 3,555.2 Structures & Improvements 3.425 0 strigiff boad & boad 0 3.53.2 2 COLLECTION PLANT Other Plant & Misc. Equipment 0 0 0 1,685 86 96 85 26 16 96 LOL 001 001 66 16 96 **Þ**6 63 Franchises -1.268 8 nonezine6i0 Ω 0 0 0 0 0 0 Ω 0 0 0 0 Lines 2 INTANGIBLE PLANT ₽uA Balance Dec VOV 15O das Inc unc May Apr Mar Leb UEC 15/31/04 Account Name ON No. Average Prior Year Line Acct (8) (z) (9) (2) (4) (5) (13) (15) (10) (6) (Z) (1) (31) (14)

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

Preparer: Robert M. Griffin 2 to S

:9684 2cyeqnje: 01-A

Florida Public Service Commission

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

Historical [X] Projected []

Test Year Ending 12/31/05

Docket No. 060368-WS

The Woods

Florida Public Service Commission

The Woods

Schedule: A-10 3 of 5 Page:

Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [X] Projected [] Figure 5.01.5
Preparer: Robert M. Griffin
Explanation: Provide the month ending **Adjusted** balances for Sewer Accumulated Depreciation by primary account for each month of the **Test Year** and the ending balance for the prior year.

Line *	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line Acct No. No.	Account Name	Prior Year 12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average Balance
	IGIBLE PLANT														
2 351.1 3 352.1	Organization Franchises	0 91	0 92	0 92	0 93	0 94	0 95	0 96	0 97	0 98	0 99	0 100	0 100	0 101	0 96
4 389.1	Other Plant & Misc. Equipment	0	92	92	95	0	93	96	0	0	99	0	0	0	0
	ECTION PLANT	Ť	•	v		ū	ū	v	Ü	Ü	ŭ	ŭ	ŭ	·	· ·
6 353.2	Land & Land Rights	0	0	0	o	0	0	0	0	0	0	0	0	0	0
7 354.2 8 355.2	Structures & Improvements Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 360.2	Collection Sewers - Force	0	0	0	0 0	0	0	0	0	0	0	0	0	0	0
10 361.2	Collection Sewers - Gravity	306	323	339	356	372	389	405	421	438	454	471	487	503	405
11 362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 363.2 13 364.2	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 365.2	Flow Measuring Devices Flow Measuring Installations	0	0	0	0	0	0 5	0 7	0 9	0 12	0 14	0 16	0 19	0 21	0 8
15 389.2	Other Plant & Misc. Equipment	0	0	0	o	0	0	ó	0	0	0	0	0	0	0
	EM PUMPING PLANT	_	-	•	•	•	•	•	v	ŭ	· ·	v	, and	•	•
17 353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 354.3 19 355.3	Structures & Improvements Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 370.3	Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 371.3	Pumping Equipment	557	588	618	649	679	710	740	771	802	832	863	893	924	740
22 389.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TMENT AND DISPOSAL PLANT														
24 353.4 25 354.4	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 355.4	Power Generation Equipment	0	0	0	0	0 0	0	0	0	0	0	0	0	0	0
27 380.4	Treatment & Disposal Equipment	575	595	614	633	652	671	691	710	729	748	767	787	806	691
28 381.4	Plant Sewers	140	144	149	154	158	163	168	172	177	182	186	191	196	168
29 382.4	Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 389.4 31 RECLA	Other Plant & Misc. Equipment NIMED WATER TREATMENT PLANT	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757
32 353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 355.5 35 371.5	Power Generation Equipment Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 374.5	Reuse Distribution Reservoirs	0	ő	0	ő	Ö	0	ő	ő	0	ő	ő	ŏ	0	ő
37 380.5	Treatment & Disposal Equipment	0	1	2	4	5	6	7	9	10	11	12	14	15	7
38 381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other Plant & Misc. Equipment AIMED WATER DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41 352.6	Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 353.6 43 354.6	Land & Land Rights Structures & Improvements	0	0	0	0	0	0	0	0	0	0 0	0	0	0	0
43 355.6	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 366.6	Reuse Services	ő	0	0	ő	ő	ŏ	ő	ő	ő	ŏ	ő	ŏ	ő	ŏ
46 367.6	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47 371.6	Pumping Equipment	0	0	0	0	o	0	0	0	0	0	0	0	0	0
48 375.6 49 389.6	Reuse Transmission & Distr. Sys. Other Plant & Misc, Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	RAL PLANT	U	U	U	U	U	U	U	U	U	U	U	U	v	Ū
51 353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53 390.7	Office Furniture & Equipment	57	57	58	58	59	59	60	61	61	62	62	63	63	60
54 390.71 55 391.7	Computer Equipment Transportation Equipment	0	0	0	0	0	0	0	0	0	1	8	17 0	28 0	4
56 392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57 393.7	Tools, Shop & Garage Equipment	ő	0	0	0	ő	0	0	0	0	o	ő	0	0	ő
58 394.7	Laboratory Equipment	0	0	0	Ō	0	0	Ō	0	0	0	0	0	0	Ō
59 395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 396.7 61 397.7	Communication Equipment Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62 398.7	Other Tangible Plant	99	113	127	141	155	188	222	256	289	323	356	390	423	237
63 TO	TAL	92,582	92,670	92,757	92,845	92,935	93.044	93,153	93,263	93,372	93,482	93,599	93,717	93,837	93,173
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

0	0	0	0	0	0	0	0	0	0	0	0	0	0	Subtotal Land & Land Rights	p 9
₽09°₽6	067'96	792,26	121,26	986'16	948,46	£17,49	085,16	ZÞÞ'Þ6	126,46	94,200	870,46	856,56	768,69	JATOT	L £9
624	826	Z67	657	725	169	829	624	169	199	£25	06#	1 54	453	7.7 Other Tangible Plant	868 29
0	0	0	0 .	0	0	0	0	0	0	0	0	0	0		46£ 19
ō	0	0	O	0	0	0	0	0	0	0	0	0	0		96€ 09
0	0	0	0	0	0	0	0	0	0	0	0	0	0		968 69
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0	0	0	0	0	0	0	0	0	0	0	0	0	0		266 78
0	0	0	0	0	0	0	0	0	0	0	0	0	0		766 95
0	0	0	0	0	0	0	0	0	9 <i>L</i>	69	90	68	58		166 33
711	232	195	571	89 69 t	89 2#1	221 921	79 801	99 16	99	99	99	† 9	63		23 360
29	04	01	69 0	0	0	0	0	0	0	0	0	0	0		25 364
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n	ő	Ö	Ö	ō	Ō	ō	ō	Ō	0	0	0	0	0		178 74
o o	ő	ő	ő	ō	ŏ	ō	ō	0	0	0	0	0	0		46 367
0	ō	Ō	0	0	0	0	0	0	0	0	0	0	0		998 96
Ö	Ō	0	0	0	0	0	0	0	0	0	0	0	0	 Power Generation Equipment 	44 322
0	0	0	0	0	0	0	0	0	0	0	0	0	0		43 324
0	0	0	0	0	0	0	0	0	0	0	0	0	0		42 353
0	0	0	0	0	0	0	0	0	0	0	0	0	0		41 352
								_	_					TUANED WATER DISTRIBUTION PLANT	
0	0	0	0	0	0	0	0	0	0	0	0	0	0		98 389
0	0	0	0	0	0	0	0	0	0	0	0	0	0		186 86
22	30	58	72	98	52	24	22	51 0	50 0	61 0	71	91	0 81		47E 3E 08E 7E
0	0	0	0	0	0	0	0	0	0	0	0	0	0		176 3E
0	0	0	0	0	0	0	0	0	0	0	0	0	0		94 365
0	0	0	0	0	0	0	0	0	o	0	0	ő	o o		33 324
0	0	0	0	0	0	0	0	0	Ö	0	Ô	0	Ö		32 323
U	v	•	v	v	v	•	Ü	ŭ		-	•	-	-	CLAIMED WATER TREATMENT PLANT	
757,06	Z\$Z*06	494'06	494'06	191 06	787,06	787,06	727,06	727,06	787,09	787,06	727,06	787,06	787,06		686 06
0	0	0	0	0	0	0	0	0	0	0	0	0	0		298 382
224	521	745	242	752	233	228	554	519	514	210	505	200	961	A Plant Sewers	28 381
926	060'1	1,017	866	646	696	0#6	126	206	683	698	844	825	908		27 380
0	0	0	0	0	0	0	0	0	0	0	0	0	0		56 355
0	0	0	0	0	0	0	0	0	0	0	0	0	0		52 324
0	0	0	0	0	0	0	0	0	0	0	0	0	0		54 323
								_	_	_		_	_	TUAJA JASOASIO DIA TIAMTA	
0	0	0	0	0	0	0	0	0	0	0	0	0	0		22 389
701,1	1,290	€2S,1	1,229	861,1	891,1	7£1,1	701,1	970.1	940,1	210,1	986	≯ 96	₽Z6		21 371
0	0	0	0	0	0	0	0	0	0	0	0	0	0		20 370
0	0	0	0	0	0	0	0	0	0	0	0	0	0		18 324
0	0	0	0	0	0	0	0	0	0	0	0	0	0		14 323
U	U	U	U	U	U	U	U	v	v	•	v	v	Ü	STEM PUMPING PLANT	
0	0	0	0	0	0	0	0	0	0	0	0	0	0		686 31
32	67	LÞ	ÞÞ	42	07	7.6	32	33	30	28	97	53	12		99E 71
0	0	0	0	o.	0	0	0	0	o	0	o o	0	0		13 364
ő	0	Ď.	o o	ŏ	ō	0	ŏ	0	0	0	0	Ö	0		12 363
ŏ	ō	o	ō	Ö	0	0	Ō	0	0	0	0	0	Ō		11 362
623	784	974	914	989	929	632	609	289	699	663	968	950	603		10 361
0	0	0	0	0	0	0	0	0	0	0	0	0	0		09€ 6
0	0	0	0	0	0	0	0	0	0	0	0	0	0		996 8
0	0	0	0	0	0	0	0	0	0	0	0	0	0		7 354
0	0	0	0	0	0	0	0	0	0	0	0	0	0		6 353
									_					LLECTION PLANT	
0	0	0	0	0	0	0	0	0	0	0	0	0	0		68£ Þ
701	112	ııı	110	601	801	108	201	901	301	104	103	102	101		3 352
0	0	0	0	0	0	0	0	0	0	0	0	0	0		5 321
2011010		40.	120	dəS	₽uA	Inc	unr	May	1qA	16M	Feb	าลก	00/00/10	40 Account Name ANGIBLE PLANT	
Average Balance	Dec	voV	ħοΩ	992	DILA	hrit.	nid.	vent	200	1514	ਪਵੜ	Gel	Prior Year		Line Acci M nM
(15)	(*1)	(13)	(15)	(11)	(01)	(6)	(8)	(L)	(9)	(2)	(v)	(8)	(z)	(1)	
(31)	(11)	(01)	(61)	144/	1017										

Properer: Rovide the month ending Adjusted balances for Sewer Accumulated Depreciation by primary account for each month of the Intermediate Year and the ending balance for the prior year.

∂ 10 ₽

:age4 Schedule: A-10

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

Schedule Year Ending 12/3/106 Historical [] Projected [X]

The Woods Docket No. 060368-WS

Florida Public Service Commission

Schedule: A-10 Page: 5 of 5

Preparer: Robert M. Griffin
onth of the Projected Rate Year and the ending balance for the prior year.

Historical [] Projected [X]	Explanation: Pr	rovide the mon	lh ending Ad ju	sted balances	tor Sewer Acc	umulated Dep	reciation by pri	imary account	for each mont	n of the Projec	ted Rate Year	and the endir	ng balance fo	the prior year
Line Acct	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No. Account Name	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANGIBLE PLANT 2 351.1 Organization	0	0	0	0	0	0	0					•		0
3 352.1 Franchises	112	113	114	115	116	116	117	0 118	0 119	0 120	0 121	0 122	0 123	117
4 389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	120	121	0	123	''0
5 COLLECTION PLANT	· ·	v	•	Ü	v	Ü	v	Ū	v	U	U	v	U	•
6 353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	ō	0
8 355.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 361.2 Collection Sewers - Gravity 11 362.2 Special Collecting Structures	784	821	858	906	953	1,001	1.059	1,117	1,175	1,244	1,312	1,381	1,460	1,082
11 362.2 Special Collecting Structures 12 363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 365.2 Flow Measuring Installations	49	51	53	56	58	60	63	65	67	70	72	74	77	63
15 389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	,4	0	0
16 SYSTEM PUMPING PLANT	•	J	•	•	v	·	v	Ü	·	v	•	v	Ū	Ü
17 353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 354.3 Structures & Improvements	0	0	0	0	0	0	0	0	ō	ō	0	ō	ō	0
19 355.3 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 371.3 Pumping Equipment 22 389.3 Other Plant & Misc. Equipment	1,290	1.320	1,351	1,381	1,412	1,442	1,473	1.503	1,534	1,564	1,595	1,625	1,656	1,473
22 389.3 Other Plant & Misc. Equipment 23 TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0 .	0	0	0	0
24 353.4 Land & Land Rights	0	0	0	0	0	٥	0	0	0	0	0	0	0	0
25 354.4 Structures & Improvements	0	0	0	5	10	15	24	34	44	0 59	73	88	107	35
26 355.4 Power Generation Equipment	ő	ő	0	ő	0	0	0	0	0	0	,3	0	0	0
27 380.4 Treatment & Disposal Equipment	1,090	1,162	1,235	1,307	1,380	1,452	1,525	1,598	1,670	1.743	1,815	1,888	1,960	1,525
28 381,4 Plant Sewers	251	256	261	265	270	275	279	284	289	293	298	303	307	279
29 382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 389.4 Other Plant & Misc. Equipment	90.757	90,757	90.757	90,334	90,334	90,334	89,911	89,911	89,911	89,488	89,488	89,488	89,065	90,041
31 RECLAIMED WATER TREATMENT PLANT	_	_	_	_		_								_
32 353.5 Land & Land Rights 33 354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 354.5 Structures & Improvements 34 355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 371.5 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 374.5 Reuse Distribution Reservoirs	0	0	0	ő	0	0	0	0	0	0	0	ñ	0	0
37 380.5 Treatment & Disposal Equipment	. 30	31	32	34	35	36	37	39	40	41	42	44	45	37
38 381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 389.5 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 RECLAIMED WATER DISTRIBUTION PLANT														
41 352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 354.6 Structures & Improvements 44 355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	U
44 355.6 Power Generation Equipment 45 366.6 Reuse Services	0.	- 0	0	0	0	0	0	0	0	0	0	0	0	0
46 367.6 Reuse Meters & Meter Installations	0.	- 0	0	0	0	0	0	0	0	0	0	0	0	0
47 371.6 Pumping Equipment	0	0	0	0	0	0	0	0	0	ő	0	ő	0	o o
48 375.6 Reuse Transmission & Distr. Sys.	o o	Ö	0	ŏ	ŏ	ő	ő	ő	ő	ŏ	ő	ŏ	ő	ō
49 389.6 Other Plant & Misc. Equipment	0	0	0	ō	ō	ō	ō	0	Ö	ō	0	Ō	ō	0
50 GENERAL PLANT														
51 353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52 354.7 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53 390.7 Office Furniture & Equipment	70	71	71	72	72	73	73	74	75	75	76	76	77	73
54 390.71 Computer Equipment 55 391.7 Transportation Equipment	232	272	314	357	402	448 0	495	544 0	593	644 0	696 0	748 0	801 0	504 0
56 392.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57 393.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58 394.7 Laboratory Equipment	0	0	0	0	0	0	0	o	0	0	0	0	0	0
59 395.7 Power Operated Equipment	ő	ő	ŏ	ő	ŏ	ŏ	ő	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ō
60 396.7 Communication Equipment	ŏ	ō	0	ő	0	0	0	o	0	0	0	0	0	0
61 397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62 398.7 Other Tangible Plant	826	859	893	926	960	993	1.027	1.060	1.094	1,127	1,161	1,194	1,228	1,027
63 TOTAL	05 400	05 74 4	05 020	06.750	06 004	06 346	05.005	06 247	96,611	96,468	96,749	97,031	96,906	96,257
63 TOTAL	95,490	95,714	95,938	95,758	96,001	96,246	96,085	96,347						
64 Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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printed 11/17/2006 5:31 AM

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

Florida Public Service Commission

The Woods Docket No. 060368-WS Schedule: A-11 Page: 1 of 2

Projected Test Year Ending 12/31/07

Preparer: Robert M. Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	alances for this system begin with the date	that rate base was last estal	blished by PSC
1	12/31/92 Balance		
2	1993 Additions		
3 4	Adjustments 12/31/93 Balance		0
5 6	1994 Additions Adjustments		
7	12/31/94 Balance		0
8 9 10	1995 Additions Adjustments 12/31/95 Balance	89,841	
11	1996 Additions Adjustments 12/31/96 Balance	0 0 89,841	0
14 15 16	1997 Additions Adjustments 12/31/97 Balance	0 0 89,841	0
17 18 19	1998 Additions Adjustments 12/31/98 Balance	200 0 90,041	61,142
20 21 22	1999 Additions Adjustments 12/31/99 Balance	0 0 90,041	0 0 61,142

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

Florida Public Service Commission

The Woods Docket No. 060368-WS

Projected Test Year Ending 12/31/07

rojected rest rear Ending 12/31/07

Schedule: A-11 Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
23 24 25	2000 Additions Adjustments 12/31/00 Balance	0 0 90,041	0 0 61,142
26 27 28	2001 Additions Adjustments 12/31/01 Balance	0 0 90,041	0 0 61,142
29 30 31	2002 Additions Adjustments 12/31/02 Balance	0 0 90,041	0 0 61,142
32 33 34	2003 Additions Adjustments 12/31/03 Balance	130 0 90,171	1,000 0 62,142
35 36 37	2004 Additions Adjustments 12/31/04 Balance	0 0 90,171	0 0 62,142
38 39 40	2005 Additions Adjustments 12/31/05 Balance	195 (130) 90,236	1,500 (1,000) 62,642
41 42 43	2006 Additions Adjustments 12/31/06 Balance	66 0 90,302	502 0 63,144
44 45 46	2007 Additions Adjustments 12/31/07 Balance	64 0 90,366	498 0 63,642

Supporting Schedules: A-12 (pp 2-5)

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

The Woods

Docket No. 060368-WS

Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

A-12 Schedule: Page: 1 of 5

Robert M. Griffin Preparer:

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			I Base Ye			diate Yea			d Rate Ye	
Line		Adjusted		ed & Useful	Adjusted		ed & Useful	Adjusted		ed & Useful
No.	Description	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount_
	WATER Cash CIAC:									
1	Water Treatment Equipment	90.041	0.00%	0	90,041	0.00%	0	90,041	0.00%	0
2	Meter Fees	170	0.00%	ő	215	0.00%	ŏ	288	0.00%	ŏ
3	Main Extension Charge	0	0.00%	ő	0	0.00%	ő	0	0.00%	0
4	Service Installation Fees	0	0.00%	ŏ	0	0.00%	ő	0	0.00%	0
5	Total Cash CIAC	90,211	-	0	90,256	-	0	90,329	-	0
	Property CIAC:									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property CIAC	0	-	0	0	-	0	0	-	0
12	Total Water CIAC	90,211	-	0	90,256	-	0	90,329	-	0
	SEWER									
	Cash CIAC:									
13	Treatment & Disposal Equipment	62,319	0.00%	0	62,631	0.00%	0	63,133	0.00%	0
14	Other	0	0.00%	0	16	0.00%	0	71	0.00%	0
15	Main Extension Charge	131	0.00%	0	150	0.00%	0	150	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash CIAC	62,450	-	0	62,796	-	0	63,355	-	0
	Property CIAC:									
	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	_
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00% 0.00%	0
25 26	Reuse Transmission & Dist Mains Other Plant Misc Equip	0	0.00% 0.00%	0	0 0	0.00% 0.00%	0	0	0.00%	0
27	Total Property CIAC			0			0	0		0
			-							
28	Total Sewer CIAC	62,450		0	62,796		0	63,355	:	0

The Woods

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12

Page: 2 of 5 Preparer: Robert M. Griffin

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

Line		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER Cash CIAC:														
1	Water Treatment Equipment	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041
2	Meter Fees	130	130	130	130	130	195	195	195	195	195	195	195	195	170
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	90,171	90,171	90,171	90,171	90,171	90,236	90,236	90,236	90,236	90,236	90,236	90,236	90,236	90,211
	Property CIAC:														
	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	90,171	90,171	90,171	90,171	90,171	90,236	90,236	90,236	90,236	90,236	90,236	90,236	90,236	90,211
	SEWER Cash CIAC:														
13	Treatment & Disposal Equipment	62,042	62,042	62,042	62,042	62,042	62,492	62,492	62,492	62,492	62,492	62,492	62,492	62,492	62,319
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	100	100	100	100	100	150	150	150	150	150	150	150	150	131
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	62,142	62,142	62,142	62,142	62,142	62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,450
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	62,142	62,142	62,142	62,142	62,142	62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,450

Test Year Average balance

The Woods

Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: A-12 Page: 3 of 5 Preparer: Rober

3 of 5 Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Mar	_Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														
1	Water Treatment Equipment	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041
2	Meter Fees	130	130	130	130	130	195	195	195	195	195	195	195	195	170
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0		0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	90,171	90,171	90,171	90,171	90,171	90,236	90,236	90,236	90,236	90,236	90,236	90,236	90,236	90,211
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	. 0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	90,171	90,171	90,171	90,171	90,171	90,236	90,236	90,236	90,236	90,236	90,236	90,236	90,236	90,211
	SEWER														
	Cash CIAC:														
_	Treatment & Disposal Equipment	62,042	62,042	62,042	62,042	62,042	62,492	62,492	62,492	62,492	62,492	62,492	62,492		62,319
	Other	0	0	0	0	0	0	0	0	0	0	0	0		0
-	Main Extension Charge	100	100	100	100	100	150	150	150	150	150	150	150		131
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	62,142	62,142	62,142	62,142	62,142	62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,450
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0		0
19	Collection Sewers-Force	0	0	0	0	0	0	0	0	0	0	0	0	-	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	•	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	=	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	•	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0		0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	•	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	*	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	62,142	62,142	62,142	62,142	62,142	62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,642	62,450

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

The Woods

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-12 Page: 4 of 5

Preparer: Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER										· · · · · · · · · · · · · · · · · · ·				
	Cash CIAC:														
	Water Treatment Equipment	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041
2	Meter Fees	195	195	195	195	195	195	217	217	217	239	239	239	261	215
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	90,236	90,236	90,236	90,236	90,236	90,236	90,258	90,258	90,258	90,280	90,280	90,280	90,302	90,256
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	90,236	90,236	90,236	90,236	90,236	90,236	90,258	90,258	90,258	90,280	90,280	90,280	90,302	90,256
	SEWER Cash CIAC:														
13	Treatment & Disposal Equipment	62,492	62,492	62,492	62,492	62,492	62,492	62,642	62,642	62,642	62,793	62,793	62,793	62,943	62,631
14	Other	0	0	0	0	0	0	17	17	17	34	34	34	51	16
15	Main Extension Charge	150	150	150	150	150	150	150	150	150	150	150	150	150	150
16	Service Installation Fees	0	D	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	62,642	62,642	62,642	62,642	62,642	62,642	62,809	62,809	62,809	62,977	62,977	62,977	63,144	62,796
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other Plant Misc Equip	0	0	0	0	0	0	0	0	Ō	0	ō	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	62,642	62,642	62,642	62,642	62,642	62,642	62,809	62,809	62,809	62,977	62,977	62,977	63,144	62,796

Test Year Average balance The Woods

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-12 5 of 5 Page:

Preparer: Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/06	Jan	_ Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER							.,,							
	Cash CIAC:														
1	Water Treatment Equipment	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041	90,041
2	Meter Fees	261	261	261	277	277	277	293	293	293	309	309	309	325	288
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	90,302	90,302	90,302	90,318	90,318	90,318	90,334	90,334	90,334	90,350	90,350	90,350	90,366	90,329
	Property CIAC:														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0		0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	90,302	90,302	90,302	90,318	90,318	90,318	90,334	90,334	90,334	90,350	90,350	90,350	90,366	90,329
	SEWER Cash CIAC:														
13	Treatment & Disposal Equipment	62,943	62,943	62,943	63,055	63,055	63,055	63,168	63,168	63,168	63,280	63,280	63,280	63,393	63,133
14	Other	51	51	51	63	63	63	75	75	75	87	87	87		71
15	Main Extension Charge	150	150	150	150	150	150	150	150	150	150	150	150	150	150
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	63,144	63,144	63,144	63,268	63,268	63,268	63,393	63,393	63,393	63,517	63,517	63,517	63,642	63,355
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	63,144	63,144	63,144	63,268	63,268	63,268	63,393	63,393	63,393	63,517	63,517	63,517	63,642	63,355

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

Florida Public Service Commission

The Woods Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-13 Page: 1 of 2

Preparer: Robert M. Griffin

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

ana, o	(1)	(2)	(3)
	\'/	(2) Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	palances for this system begin with the da		
1	12/31/92 Balance	to triat rate base was last estab	ononed by 1 cc
·			
_	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance		0
	1994		
5	Additions		
6	Adjustments		
7	12/31/94 Balance		0
	1995		
8	Additions		
9	Adjustments		
10	12/31/95 Balance	89,841	0
	1996		
11	Additions	0	
12	Additions	0	
13	12/31/96 Balance		0
13	12/31/90 Balance	89,841	U
	1997		
14	Additions	0	
15	Adjustments	0	
16	12/31/97 Balance	89,841	0
	1998		
17	Additions	200	
18	Adjustments	0	
19	12/31/98 Balance	90,041	61,142
		55,511	07,112
	1999	_	
20	Additions	0	0
21	Adjustments	0	0
22	12/31/99 Balance	90,041	61,142

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

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-13 Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

<u> </u>	(1)	(2)	(3)
	(1)	Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
23 24 25	2000 Additions Adjustments 12/31/00 Balance	0 0 90,041	0 0 61,142
26 27 28	2001 Additions Adjustments 12/31/01 Balance	0 0 90,041	0 0 61,142
29 30 31	2002 Additions Adjustments 12/31/02 Balance	0 0 90,041	0 0 61,142
32 33 34	2003 Additions Adjustments 12/31/03 Balance	130 0 90,171	1,000 0 62,142
35 36 37	2004 Additions Adjustments 12/31/04 Balance	0 0 90,171	0 0 62,142
38 39 40	2005 Additions Adjustments 12/31/05 Balance	195 <u>(19,421)</u> 70,945	1,500 (1,148) 62,494
41 42 43	2006 Additions Adjustments 12/31/06 Balance	3,918 0 74,863	325 0 62,819
44 45 46	2007 Additions Adjustments 12/31/07 Balance	4,039 0 78,902	599 0 63,417

Supporting Schedules: A-12 (pp 2-5)

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance The Woods

Docket No. 060368-WS

Test Year Ending December 31 of

Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule: A-14 Page: 1 of 5

Preparer: Robert M. Griffin

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

If a projected year is employed, pr	rovide breakdown for test year, base	year and intermediate year also.
-------------------------------------	--------------------------------------	----------------------------------

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line			al Base Ye			diate Yea			d rate Ye	
No.	Description	Adjusted Balance	%	ed & Useful Adjusted	Adjusted	%	ed & Useful	Adjusted		ed & Useful
110.	WATER	Dalance	76	Adjusted	Balance	%	Amount	Balance	%	Amount
	Cash									
1	Water Treatment Equipment	68,826	0.00%	o	72,876	0.00%	0	76,840	0.00%	0
2	Meter Fees	16	0.00%	ō	28	0.00%	ő	43	0.00%	0
3	Main Extension Charge	0	0.00%	0	0	0.00%	0	0	0.00%	0
4	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
5	Total Cash	68,842	-	0	72,904	-	0	76,882	-	0
	Property									
6	Dist Reservoirs & Standpipes	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	T&D Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
8	Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	Meters/Meter Installation	0	0.00%	0	0	0.00%	0	0	0.00%	0
10	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	0
11	Total Property	0	-	0	0	-	0	0	-	0
12	Total Water	68,842	-	0	72,904	-	0	76,882	-	0
	SEWER									
	Cash			i						
13	Treatment & Disposal Equipment	62,445	0.00%	0	62,787	0.00%	0	63,342	0.00%	0
14	Other	0	0.00%	0	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	5	0.00%	0	7	0.00%	0	9	0.00%	0
16	Service Installation Fees	0	0.00%	0	0	0.00%	0	0	0.00%	0
17	Total Cash	62,450	-	0	62,794	-	0	63,351	=	0
	Property									
18	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
19	Collection Sewers- Force	0	0.00%	0	0	0.00%	0	0	0.00%	0
20	Collection Sewers- Gravity	0	0.00%	0	0	0.00%	0	0	0.00%	0
21	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
22	Lift Stations	0	0.00%	0	0	0.00%	0	0	0.00%	0
23	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
24	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	0
25	Reuse Transmission & Dist Mains	0	0.00%	0	0	0.00%	0	0	0.00%	0
26	Other Plant Misc Equip	0	0.00%	0	0	0.00%	0	0	0.00%	0
27	Total Property	0	-	0	0	_	0	0	-	0

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

The Woods

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14 Page: 2 of 5

Preparer: Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash														
1	Water Treatment Equipment	66,728	67,077	67,427	67,777	68,126	68,476	68,826	69,175	69,525	69,875	70,224	70,574	70,924	68,826
2	Meter Fees	11	12	13	13	14	15	16	17	18	19	20	21	22	16
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	66,739	67,090	67,440	67,790	68,140	68,491	68,842	69,192	69,543	69,893	70,244	70,595	70,945	68,842
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	66,739	67,090	67,440	67,790	68,140	68,491	68,842	69,192	69,543	69,893	70,244	70,595	70,945	68,842
	SEWER														
	Cash												00.407	00.407	00.145
13	Treatment & Disposal Equipment	62,042	62,387	62,487	62,487	62,487	62,487	62,487	62,487	62,487	62,487	62,487	62,487	62,487	62,445 0
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0 7	_
15	Main Extension Charge	4	4	4	4	4	5	5	5	6	6	6 0	7 0	0	5 0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	U	U	U
17	Total Cash	62,046	62,391	62,491	62,491	62,491	62,492	62,492	62,492	62,493	62,493	62,493	62,493	62,494	62,450
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0 .	0	0	0	0	0
28	Total Sewer	62,046	62,391	62,491	62,491	62,491	62,492	62,492	62,492	62,493	62,493	62,493	62,493	62,494	62,450

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-14 Page: 3 of 5

Preparer: Robert M. Griffin

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

Line	(1) e	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	. Description	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash														
1	Water Treatment Equipment	66,728	67,077	67,427	67,777	68,126	68,476	68,826	69,175	69,525	69,875	70,224	70,574	70,924	68,826
2		11	12	13	13	14	15	16	17	18	19	20	21	22	16
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	66,739	67,090	67,440	67,790	68,140	68,491	68,842	69,192	69,543	69,893	70,244	70,595	70,945	68,842
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	66,739	67,090	67,440	67,790	68,140	68,491	68,842	69,192	69,543	69,893	70,244	70,595	70,945	68,842
	SEWER														
40	Cash	20.010													
13		62,042	62,387	62,487	62,487	62,487	62,487	62,487	62,487	62,487	62,487	62,487	62,487	62,487	62,445
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Main Extension Charge	0	4 0	4	4	4	5	5	5	6	6	6	7	7	5
10	Service Installation Fees	U	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	62,046	62,391	62,491	62,491	62,491	62,492	62,492	62,492	62,493	62,493	62,493	62,493	62,494	62,450
	Property														
	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	62,046	62,391	62,491	62,491	62,491	62,492	62,492	62,492	62,493	62,493	62,493	62,493	62,494	62,450

Test Year Average Balance

The Woods

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: Page:

e: A-14 4 of 5

Preparer:

er: Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash														
1	Water Treatment Equipment	70,924	71,249	71,574	71,900	72,225	72,551	72,876	73,202	73,527	73,852	74,178	74,503	74,829	72,876
2	Meter Fees	22	23	24	25	25	26	27	29	30	31	32	33	34	28
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	70,945	71,272	71,598	71,924	72,251	72,577	72,904	73,230	73,557	73,883	74,210	74,536	74,863	72,904
	Property														
6	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	70,945	71,272	71,598	71,924	72,251	72,577	72,904	73,230	73,557	73,883	74,210	74,536	74,863	72,904
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	62,487	62,812	62,812	62,812	62,812	62,812	62,812	62,812	62,812	62,812	62,812	62,812	62,812	62,787
14	Other	0	0	0	0	0	0	0	0	0	0	0	0		0
15	Main Extension Charge	7	7	7	7	7	7	7	7	7	7	7	7	7	7
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	62,494	62,819	62,819	62,819	62,819	62,819	62,819	62,819	62,819	62,819	62,819	62,819	62,819	62,794
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0		0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	62,494	62,819	62,819	62,819	62,819	62,819	62,819	62,819	62,819	62,819	62,819	62,819	62,819	62,794

Test Year Ending 12/31/07

Schedule: A-14 Page: 5 of 5

Preparer: Robert M. Griffin

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

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/06	Jan	Feb	Mar	Арг	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER Cash														
	Water Treatment Equipment	74,829	75,164	75,499	75,834	76,169	76,504	76,840	77,175	77,510	77,845	78,180	78,515	78,851	76,840
2	Meter Fees	34	36	37	38	40	41	42	44	45	47	48	50	51	43
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash	74,863	75,199	75,536	75,872	76,209	76,545	76,882	77,219	77,555	77,892	78,229	78,565	78,902	76,882
	Property														
	Dist Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	T&D Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water	74,863	75,199	75,536	75,872	76,209	76,545	76,882	77,219	77,555	77,892	78,229	78,565	78,902	76,882
	SEWER														
	Cash														
13	Treatment & Disposal Equipment	62,812	63,162	63,407	63,407	63,407	63,407	63,407	63,407	63,407	63,407	63,407	63,407	63,407	63,342
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	7	7	8	8	8	8	9	9	9	10	10	10	11	9
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash	62,819	63,169	63,414	63,415	63,415	63,415	63,415	63,416	63,416	63,416	63,417	63,417	63,417	63,351
	Property														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Collection Sewers- Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	ñ
22	Lift Stations	0	0	0	0	0	0	Ô	0	0	0	n	0	Ô	0
23	Pumping Equipment	0	0	0	0	0	0	Ô	ŏ	Ô	0	0	0	Ô	n
	Reuse Services	0	0	Õ	ō	0	0	ñ	0	ñ	0	0	0	0	0
	Reuse Transmission & Dist Mains	0	ő	o o	0	0	0	0	0	0	0	0	0	0	0
	Other Plant Misc Equip	ō	ő	0	o	o	0	0	0	0	0	0	0	0	0
27	Total Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer	62,819	63,169	63,414	63,415	63,415	63,415	63,415	63,416	63,416	63,416	63,417	63,417	63,417	63,351

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

The Woods Docket No. 060368-WS

Projected Test Years Ending 12/31/06 & 12/31/07

Schedule: A-15 Page: 1 of 1

Preparer: Robert M. Griffin

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Year	Water Rate	Sewer Rate
effective 1/1/06	8.88%	8.88%

Note: AFUDC has not been applied to balances closed to Utility Plant in Service for years prior to 2006. The above rate has been applied to selected qualifying projects beginning January 1, 2006 based on an AFUDC filling with the Florida Public Service Commission dated October 19, 2006. This rate remains in effect until a Corporate Restructuring takes effect based on the company's October 2, 2006 Consolidated Filing. Subsequent AFUDC rate changes will result from future filings with the PSC.

Schedule of Water and Sewer Advances for Construction Annual Balances Subsequent to Last Established Rate Base Florida Public Service Commission

The Woods
Docket No. 060368-WS

Projected Test Year Ending 12/31/07

Schedule: A-16 Page: 1 of 1

Preparer: Robert M. Griffin

Explanation: Provide the annual **book** balance of Water Advances For Construction for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

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

Not Applicable. Advances For Constructuon are not being and have not been collected.

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

1 of 1

Schedule: A-17

The Woods

Docket No. 060368-WS Page: Test Year Ending December 31 of Preparer: Robert M. Griffin

Historical 2005, Projected 2006 & 2007

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

	(1)	(2)	(3)	(4)
	(' /	Historical Test Year	Intermediate Year	Projected Rate Year
Line		2005	2006	2007
No.	Description	Average	Average	Average
100.	Balance Sheet Accounts	Average	Average	Average
4	For All Systems: Accounts Rec'd - Customer	1 554 026	1 256 220	1 721 624
1		1,554,936	1,356,338	1,731,634
2	Allowance for Bad Debts	(193,973)	(28,531)	(35,533)
3	Temporary Investments	27,141	581	(0)
4	Materials & Supplies	9,893	0	0
5	Unbilled Revenues	642,613	695,977	891,916
6	Prepayments	126,208	133,991	140,000
7	TOTAL CURRENT ASSETS	2,166,818	2,158,355	2,728,017
	Less:			
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
10	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	647,472	1,354,396	1,527,768
	Total Working Capital Balance Sheet			
13	Accounts- All Systems	1,519,346	803,960	1,200,249
	Allocation for this System: Note:	Allocation is by number	of customers of all syten	ns in Aqua Utilies FL, Inc.
14	Allocation Percentage - Water	0.202%	0.202%	0.202%
	Assets Allocated - Water (line 7 x line 14)	4,384	4,367	5,519
16			2,740	3,091
,,	Elabilities Allosated Water (into 12 x line 11)	, 1,010	2,1110	0,001
17	Allocation Percentage - Sewer	0.192%	0.192%	0.192%
18	Assests Allocated - Sewer (line 7 x line 17)	4,150	4,134	5,225
19	Liabilities Allocated - Sewer (line 12 x line 17	1,240	2,594	2,926
	Direct Assignment of CWC Accounts: Deferred Rate Case Expense			
20	Water	611	1,984	4,404
21	Sewer	578	·	· ·
21	Sewei	376	1,878	4,169
	Other Regulatory Assets			
22	Water	0	0	0
23	Sewer	0	0	0
	Other Deferred Debits			
24	Water	872	597	99
25	Sewer	8,321	7,379	5,495
	Total Balance Sheet CWC-this system			
26	Water (Lines 15-16+20+22+24)	4,557	4,207	6,931
27	Sewer (Lines 18-19+21+23+25)	11,809	10.797	11,963
21	301101 (2.1102 10 10 12 11 20 120)	11,000	10,131	11,300

Supporting Schedules: A-18, A-19

Aqua Utilities Florida, Inc.

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Test Year Ended: 2005
Historical [X] Projected []

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

Schedule: A-18 Page: 1 of 3

Preparer: Robert M. Griffin

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	ASSETS	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	Balance
1	Utility Plant	72,950,136	72,950,136	72,950,136	71,913,317	72,453,874	72,716,902	72,740,118	72,745,554	72,793,037	72,844,085	72,571,168	72,641,242	74,040,794	72,793,115
2	Construction Work in Progress	1,811,581	1,850,284	2,103,492	3,006,366	2,981,605	3,110,516	4,264,021	4,945,503	5,361,503	5,698,734	6,644,403	8,983,714	10.504.654	4,712,798
3	Utility Plant Acquisition	(11,572)	(11,621)	(11,584)	(11,547)	(11,510)	(11,473)	(11,436)	(11,399)	(11,362)	(11,325)	(11,288)	(11,251)	(1,056,914)	(91,868)
4	GROSS UTILITY PLANT	74,750,145	74,788,799	75,042,044	74,908,136	75,423,969	75,815,946	76,992,703	77,679,658	78,143,178	78,531,494	79,204,283	81,613,704	83,488,534	77,414,046
5	Less: Accumulated Depreciation	(24,978,029)	(25,173,813)	(25,375,464)	(25,483,914)	(25,642,253)	(25,801,460)	(26,152,719)	(26,360,444)	(26,541,969)	(26,748,897)	(26,437,500)	(26,644,929)	(27,117,048)	(26,035,264)
6	NET UTILITY PLANT	49,772,116	49,614,986	49,666,580	49,424,222	49,781,716	50,014,486	50,839,985	51,319,214	51,601,209	51,782,597	52,766,783	54,968,775	56,371,486	51,378,781
7	OTHER PHYSICAL PROPERTY	2,007,361	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,566
8	Cash	2.477	2.477	0.477			_		_						
9	Accounts Receivable Customer	3,477 1,815,677	3,477	3,477	0	0	0	(24)	0	0	0	0	0	0	801
10	Allowance for Bad Debts	(319,546)	1,614,863 (229,818)	1,784,975	1,576,855	1,818,013	1,773,654	1,673,614	1,605,553	1,482,366	1,495,775	1,196,584	1,168,243	1,208,001	1,554,936
11	Accounts Receivable Other	3,956	2,150	(237,436) 2,150	(268,058) 2,150	(280,819) 1,000	(282,063) 1,000	(271,710) 1.000	(248,014)	(240,092)	(42,343)	(38,808)	(27,757)	(35,188)	(193,973)
12	Materials & Supplies	14,693	14,693	14,693	14,693	14,693	14,693	14,693	1,000	1,000	4,741 0	1,659	10,151	17,983	3,842
13	Temporary Investments	51,742	56,812	47,883	30,215	30,215	30,215	22,661	12,881 22,661	12,881 15,107	15,107	0 15,107	0 7,554	0 7,554	9,893 27,141
14	Unbilled Revenue	655,756	671.431	665,719	632,217	666,946	658.976	636,726	636,726	636,726	632,224	623,159	640,757	596,599	642,613
15	Prepayments	111,578	124,542	111,290	126,641	127,376	132,007	105,322	114,345	160,330	125,120	136,081	131,107	134,962	126,208
16	TOTAL CURRENT ASSETS	2,337,334	2,258,151	2,392,752	2,114,714	2,377,424	2,328,482	2,182,282	2,145,152	2,068,319	2,230,625	1,933,783	1,930,054	1,929,910	2,171,460
17	Prelim Survey & Investigation Chas	4.240	4.240	4,240	16,045	18,325	18,325	15,100	18,275	20.205	18.595	18,595	18,595	18.595	14,875
18	Deferred Rate Case Expense	254,016	247.871	267.224	299,338	335,456	401,769	410,728	432,807	447,113	470,506	489.534	498,134	520,603	390,392
19	Regulatory Assets	1,959,931	1,924,301	1,888,671	1,853,041	1,817,411	1,781,781	1,746,151	1.695.602	1,670,504	1.645.407	1,620,309	1,595,211	1,570,114	1,751,418
20	Other Deferred Debits	169,174	165,945	175,864	181,223	194,537	193,495	195,247	222,430	189,991	367,569	356,460	306,152	302,077	232,320
21	ŔWIP	0	0	0	0	0	(13,780)	(13,780)	(13,780)	(15,280)	(21,630)	(21,630)	(21,630)	(8,430)	(9,995)
22							, ,	, , ,	, , ,	, ., ,	, , ,	, , ,	, ,, ,	,,,,,	, , ,
23															
24	TOTAL DEFERRED DEBITS	2,387,360	2,342,357	2,335,998	2,349,647	2,365,728	2,381,590	2,353,446	2,355,334	2,312,533	2,480,447	2,463,268	2,396,461	2,402,958	2,379,010
25	TOTAL ASSETS	56,504,172	56,215,493	56,395,330	55,888,582	56,524,868	56,724,558	57,375,713	57.819.700	57.982.061	58,493,670	59,163,834	61.295.290	62,704,354	57,929,817

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Comparative Balance Sheet - Assets

The Woods Docket No. 060368-WS

Test Year Ended: 2006

Aqua Utilities Florida, Inc.

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

Florida Public Service Commission

Schedule: A-18 Page: 2 of 3

Preparer: Robert M. Griffin

	rear Ended: 2006 rical [] Projected [X]		memediate	years, ii noi aii	eady snown.								roparci.	robert in. Oim	
Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year Enc	(15) Average
No.	ASSETS	12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	12/31/06	Balance
1	Utility Plant	74.040.794	74.655.534	74.893.273	75.399.796	75,436,181	77,417,336	77,249,303	76,976,721	76,950,257	77,272,592	77.282.592	78.012.592	90.892.592	77.421.505
2	Construction Work in Progress	10.504.654	10.311.539	11,141,392	12,394,416	13,848,877	13,446,934	13.706.283	14,892,529	15,815,014	16.576.655	16.576.655	16,576,655	9.576.655	13,489,866
3	Utility Plant Acquisition	(1.056.914)				(2,472,276)	(2,452,887)			(2,394,720)	(2,375,331)	(2,355,942)	(2,336,553)		(2,092,357
ŭ	Culty Flam Floquation	(1,000,014)	(1,002,107)	(1,041,420)	(2,101,000)	(2,4,2,2,0)	(2,432,007)	(2,400,100)	(2,414,100)	(2,001,120)	(2,0.0,00.)	(2,000,012)	(2,000,000)	(=10111111)	-
4	GROSS UTILITY PLANT	83,488,534	83,914,906	84,987,246	85,302,546	86,812,782	88,411,384	88,522,088	89,455,141	90,370,551	91,473,916	91,503,305	92,252,694	98,152,083	88,819,014
5	Less: Accumulated Depreciation	(27,117,048)	(27,337,985)	(27,565,528)	(28,735,457)	(28,979,537)	(29,280,240)	(29,182,911)	(29,149,185)	(29,329,139)	(29,809,589)	(30,034,997)	(30,262,533)	(29,727,637)	(28,962,445
6	NET UTILITY PLANT	56,371,486	56,576,921	57,421,717	56,567,089	57,833,245	59,131,143	59,339,177	60,305,956	61,041,412	61,664,327	61,468,309	61,990,161	68,424,447	59,856,569
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2 000 000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2.000.000	2,000,000
'	OTHER PHISICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	0	0	0	(25,297)	(19,291)	(12,445)	(14,829)	46,112	101,862	40,714	25.000	25.000	25.000	14,756
9	Accounts Receivable Customer	1,208,001	1,353,476	1,404,317	1,259,539	1.528.336	1,316,267	1,387,814	1,311,640	1,209,048	1,396,400	1,419,184	1,419,184	1,419,184	1,356,338
10	Allowance for Bad Debts	(35,188)	(34,469)	(23,650)	(19,487)	(21,808)	(27,403)	(26,754)	(31,854)	(30,098)	(32,831)	(29,122)	(29,122)	(29,122)	(28,531
11	Accounts Receivable Other	17,983	27,047	10,905	20,871	13,169	20,176	10,842	12,216	17,103	17,707	` ′ 0′	` o´	0	12,925
12	Materials & Supplies	0	0	. 0	. 0	. 0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	7,554	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)	(0)	581
14	Unbilled Revenue	596,599	684,821	689,920	686,114	752,018	710,160	707,524	678,101	658,971	690,529	730,982	730,982	730,982	695,977
15	Prepayments	134,962	113,059	108,716	112,645	106,078	138,213	136,550	143,652	166,987	161,023	140,000	140,000	140,000	133,991
16	TOTAL CURRENT ASSETS	1,929,910	2,143,933	2,190,207	2,034,384	2,358,501	2,144,968	2,201,147	2,159,867	2,123,873	2,273,542	2,286,044	2,286,044	2,286,044	2,186,036
17	Prelim Survey & Investigation Chgs	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	18,595	0	0	0	14,304
18	Deferred Rate Case Expense	520,603	542,441	551,416	562,099	578,182	602,932	631,379	786,460	835,947	878,906	973,333	1,142,760	1,262,187	759,127
19	Regulatory Assets	1,570,114	1,545,016	1,519,918	2,231,106	2,194,560	2,158,015	2,121,469	2,084,923	2,048,377	2,011,831	1,975,285	1,938,739	1,902,193	1,946,273
20	Other Deferred Debits	302,077	327,468	309,455	298,726	289,362	294,932	293,460	304,833	328,477	395,097	354,757	314,417	274,077	314,395
21	RWIP	(8,430)	(13,630)	(13,630)	(13,630)	(13,630)	0	0	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	0	(5,419
22 23															
24	TOTAL DEFERRED DEBITS	2,402,958	2,419,890	2,385,755	3,096,896	3,067,070	3,074,474	3,064,903	3,193,311	3,229,896	3,302,929	3,301,876	3,394,417	3,438,458	3,028,679
25	TOTAL ASSETS	62,704,354	63,140,744	63,997,679	63,698,369	65,258,816	66,350,585	66,605,226	67,659,134	68,395,181	69,240,798	69,056,228	69,670,622	76,148,948	67,071,284

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Test Year Ended: 2007
Historical [] Projected [X]

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

Schedule: A-18 Page: 3 of 3

Preparer: Robert M. Griffin

1 ine	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year Enc	(15) Average
No.	ASSETS	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
		-													
1	Utility Plant	90,892,592	94,922,592	94,962,592	95,857,592	95,952,592	96,027,592	97,917,592	97,957,592	98,477,592	99,412,592	99,442,592	99,472,592	100,342,592	97,049,130
2	Construction Work in Progress	9,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,576,655	5,884,347
3	Utility Plant Acquisition	(2,317,164)	(2,297,775)	(2,278,386)	(2,258,997)	(2,239,608)	(2,220,219)	(2,200,830)	(2,181,441)	(2,162,052)	(2,142,663)	(2,123,274)	(2,103,885)	(2,084,496)	(2,200,830)
4	GROSS UTILITY PLANT	98,152,083	98,201,472	98,260,861	99,175,250	99,289,639	99,384,028	101,293,417	101,352,806	101,892,195	102,846,584	102,895,973	102,945,362	103,834,751	100,732,648
5	Less: Accumulated Depreciation	(29,727,637)	(30,004,494)	(30,281,468)	(30,456,053)	(30,730,915)	(31,010,995)	(31,136,588)	(31,422,298)	(31,699,524)	(31,874,478)	(32,164,519)	(32,454,647)	(32,642,313)	(31,200,456)
6	NET UTILITY PLANT	68,424,447	68,196,978	67,979,393	68,719,197	68,558,725	68,373,033	70,156,829	69,930,508	70,192,671	70,972,107	70,731,455	70,490,715	71,192,439	69,532,192
7	OTHER PHYSICAL PROPERTY	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
8	Cash	25,000	16,667	8,333	0	0	0	0	0	0	0	0	0	0	3,846
9	Accounts Receivable Customer	1,419,184	1,573,747	1,739,494	1,720,055	1,881,243	1,826,816	1,799,594	1,716,980	1,701,794	1,758,198	1,785,877	1,791,085	1,797,171	1,731,634
10	Allowance for Bad Debts	(29,122)	(32,293)	(35,694)	(35,296)	(38,603)	(37,486)	(36,928)	(35,232)	(34,921)	(36,078)	(36,646)	(36,753)	(36,878)	(35,533)
11	Accounts Receivable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Temporary Investments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
14	Unbilled Revenue	730,982	810,593	895,965	885,953	968,976	940,942	926,921	884,369	876,547	905,599	919,856	922,538	925,673	891,916
15	Prepayments	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
16	TOTAL CURRENT ASSETS	2,286,044	2,508,714	2,748,097	2,710,712	2,951,615	2,870,271	2,829,586	2,706,116	2,683,420	2,767,718	2,809,086	2,816,869	2,825,965	2,731,863
17	Prelim Survey & Investigation Chgs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Deferred Rate Case Expense	1,262,187	1,337,344	1,393,229	1,424,114	1,455,000	1,485,885	1,516,770	1,547,656	1.578,541	1.566.980	1,522,866	1,478,751	1,434,636	1,461,843
19	Regulatory Assets	1,902,193	1,865,647	1,829,101	1,792,555	1,756,010	1,719,464	1,682,918	1,646,372	1,609,826	1,573,280	1,536,734	1,500,188	1,463,642	1,682,918
20	Other Deferred Debits	274,077	271,744	269,410	267,077	264,744	262,410	260,077	257,744	255,410	253,077	250,744	248,410	246,077	260,077
21	RWIP	0	. 0	0	0	0	0	0	0	0	0	0	0	0	. 0
22															
23															
24	TOTAL DEFERRED DEBITS	3,438,458	3,474,735	3,491,741	3,483,747	3,475,753	3,467,759	3,459,765	3,451,771	3,443,777	3,393,337	3,310,343	3,227,349	3,144,355	3,404,838
25	TOTAL ASSETS	76,148,948	76,180,426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

Schedule: A-15

Page: 1 of Preparer: Rob

1 of 3 Robert M. Griffin

The Woods
Docket No. 060368-WS
Test Year Ended: 2005
Historical [X] Projected []

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
Line	A C. A. Selve	Prior Year	4/04/05	0/00/05	0.04.05	4100.05	#104/0E	6/20/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	Balance
No.	Liabilities	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	6/31/03	9/30/03	10/31/03	11/30/03	12/31/03	Dalance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued											3.396.411	3.396,411	6.927.553	1.055.413
3	Additional Paid in Capital	(44.004.004)	(4.4.700.050)	(4.4.050, 400)	(44,000,007)	(4.4.400.700)	(4.4.420.000)	(4.4.455.454)	(14,473,470)	(14.667.845)	(14.568.454)	(14,570,913)	(14,659,171)		(14,596,051)
4	Retained Earnings	(14,801,624)	(14,709,858)	(14,656,402)	(14,638,887)	(14,483,792)	(14,438,060)	(14,466,151)	(14,473,470)	(14,007,043)	(14,300,434)	(14,370,913)	(14,039,171)	(14,014,057)	(14,050,001)
5	Other Equity Capital														J
6	TOTAL EQUITY CAPITAL	37,923,118	38,014,884	38,068,340	38,085,855	38,240,950	38,286,681	38,258,591	38,251,271	38,056,897	38,156,288	41,550,240	41,461,982	45,038,257	39,184,104
7	TOTAL LONG TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Accounts Payable	1.003.999	55,136	212,005	175,410	141,251	150,167	168,509	77,068	77,898	285,925	689,364	1,288,015	1,467,620	445,567
9	Accts & Int. Payable-Assoc Cos	1.195,311	1,816,001	1,504,799	1,263,685	1,760,535	1,539,120	2,401,733	3,002,592	3,312,695	3,197,336	(3,739)	2,211,744	0	1,784,755
10	Customer Deposits	566,194	563,075	567,855	575,841	583,474	589,151	579,781	581,790	589,578	591,713	599,513	604,418	625,567	585,996
11	Accrued Taxes	(574,975)	(605,149)	(419,810)	(278,010)	(212,845)	(93,342)	(32,296)	(123,716)	(128,804)	24,563	73,838	(631,904)		(255,913)
12	Accrued Interest	15,804	12,270	13,697	11,141	5,265	7,110	9,152	11,343	12,658	14,736	16,924	19,202	17,385	12,822
13	Accrued Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Misc. Current & Accrued Liabilities	605,374	616,560	694,676	295,474	287,816	301,124	326,905	418,091	479,975	374,101	394,465	468,901	521,482	444,996
15	TOTAL CURRENT & ACC LIABILITIES	2,811,707	2,457,893	2,573,223	2,043,541	2,565,496	2,493,331	3,453,784	3,967,169	4,344,001	4,488,373	1,770,365	3,960,377	2,307,638	3,018,223
16	Other Deferred Credits & Oper, Reserves	14,300	14,300	14,300	14,300	14,300	14,300	0	0	0	0	0	0	0	6,600
	· · · · · · · · · · · · · · · · · · ·														
17	Contributions in Aid of Construction	24,893,071	24,913,354	24,974,314	25,018,316	25,018,316	25,285,204	25,329,684	25,331,370	25,375,013	25,706,598	25,769,915	25,863,472	26,035,036	25,347,205
18	Less: Accum Amort of CIAC	(9,474,261)	(9,521,175)	(9,571,083)	(9,609,666)	(9,650,430)	(9,691,195)	(10,002,582)	(10,066,347)	(10,130,086)	(10, 193, 825)	(10,262,923)	(10,326,776)		(9,925,031)
19	Accumulated Deferred Income Taxes	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	336,237	(151,521)	298,717
20	Total CIAC & Def Taxes	15,755,047	15,728,416	15,739,467	15,744,886	15,704,122	15,930,246	15,663,338	15,601,260	15,581,164	15,849,010	15,843,229	15,872,932	15,358,459	15,720,890
21	TOTAL EQUITY CAPITAL & LIABILITIES	56,504,172	56,215,493	56,395,330	55.888.582	56.524,868	56,724,558	57,375,713	57,819,700	57,982,061	58,493,670	59,163,834	61,295,290	62,704,354	57,929,817

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Test Year Ended 2006
Historical [] Projected [X]

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

Schedule: A-19
Page: 2 of 3
Preparer: Robert M. Griffin

Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	12/31/06	Balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	6,927,553	6,931,392	8,171,620	8,996,527	8,352,772	9,347,932	10,155,891	11,158,353	11,971,525	11,677,611	(8,243,785)	(7,013,863)	(4,849,688)	5,660,295
4	Retained Earnings	(14,614,037)	(14,434,244)	(14,317,005)	(14,220,746)	(14,086,928)	(14,081,027)	(14,002,606)	(13,999,732)	(13,996,858)	(13,993,984)	(13,920,854)	(13,847,723)	(13,774,593)	(14,099,257)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	45,038,257	45,221,891	46,579,358	47,500,523	46,990,586	47,991,646	48,878,027	49,883,363	50,699,409	50,408,369	30,560,103	31,863,156	34,100,461	44,285,781
7	TOTAL LONG TERM DEBT	0	0	0	0	Ö	0	0	0	0	0	20,163,348	20,163,348	22,733,641	4,850,795
8	Accounts Payable	1,467,620	588,143	352,026	361,616	632,190	803.444	397.975	782,029	741,362	698,018	525,000	525,000	525,000	646,110
9	Accts & Int. Payable-Assoc Cos	0	1,236,389	822,812	(662,984)	990,233	803,106	898,341	724,883	705,606	996,372	750,000	750,000	750,000	674,212
10	Customer Deposits	625,567	632,356	629,657	624,200	626,598	634,358	623,482	600,000	600,000	600,000	600,000	600,000	600,000	615.094
11	Accrued Taxes	(324,416)	(327,377)	(147,644)	(38,433)	124,128	233,054	155,389	42,070	168,641	938,167	958,212	312,212	1,781,680	298,129
12	Accrued Interest	17,385	13,635	13,056	12,566	5,686	7,730	10,144	17,385	17,385	17,385	17,385	17,385	17,385	14,193
13	Accrued Dividends														0
14	Misc. Current & Accrued Liabilities	521,482	450,083	476,753	336,125	357,110	403,902	376,263	420,862	351,297	344,148	321,500	356,500	431,500	395,963
15	TOTAL CURRENT & ACC LIABILITIES	2,307,638	2,593,229	2,146,660	633,089	2,735,945	2,885,595	2,461,594	2,587,229	2,584,291	3,594,090	3,172,097	2,561,097	4,105,565	2,643,701
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0	0	0		0	0	0	0
17	Contributions in Aid of Construction	26,035,036	26.065.848	26,094,056	26,483,709	26,522,798	26,552,878	26,421,227	26.509.977	26.601.147	26.462.949	26,462,949	26,462,949	26,612,949	26.406.806
18	Less: Accum Amort of CIAC	(10,525,056)	(10,588,703)	(10,670,874)	(10,767,430)	(10,838,993)	(10,928,013)	(11,004,101)	(11,081,163)	(11,158,225)	(11,235,884)	(11,348,462)	(11,432,899)	(11,517,815)	(11,007,509)
19	Accumulated Deferred Income Taxes	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	(151,521)	1,757,224	(4,694)
20	Total CIAC & Def Taxes	15,358,459	15,325,624	15,271,661	15,564,758	15,532,284	15,473,344	15,265,605	15,188,543	15,111,481	15,238,339	15,160,680	15,083,022	15,209,283	15,291,006
21	TOTAL EQUITY CAPITAL & LIABILITIES	62,704,354	63,140,744	63,997,679	63,698,369	65,258,815	66,350,585	66,605,227	67,659,135	68,395,181	69,240,798	69,056,228	69,670,621	76,148,948	67,071,283

Consolidated for Aqua Utilities Florida

Florida Public Service Commission

The Woods Docket No. 060368-WS Test Year Ended 2007 Historical [] Projected [X] Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: Page: Preparer:

A-19 3 of 3 Robert M. Griffin

	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
Line	12 6 992		4104407	0.000.00	0.04.07	4/00/07	= 10.440.77	0.000.00	70407	0104/07	0/00/07	40/04/07	44/20/07	12/31/07	Balance
No.	Liabilities	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/3/10/	balance
1	Common Stock Issued	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742	52,724,742
2	Preferred Stock Issued														0
3	Additional Paid in Capital	(4,849,688)	(4,978,068)	(5,301,355)	(5,213,296)	(5,196,875)	(5,855,930)	(4,968,251)	(5.471,716)	(5,529,259)	(5,257,893)	(5,762,795)	(5,662,552)	(3,136,939)	(5,168,047)
4	Retained Earnings	(13,774,593)	(13,574,593)	(13,374,593)	(13,174,593)	(12,974,593)	(12,774,593)	(12,574,593)	(12,374,593)	(12,174,593)	(11,974,593)	(11,774,593)	(11,574,593)	(13,847,516)	(12,764,817)
5	Other Equity Capital														0
6	TOTAL EQUITY CAPITAL	34,100,461	34,172,081	34,048,794	34,336,853	34,553,274	34,094,219	35,181,898	34,878,433	35,020,890	35,492,256	35,187,354	35,487,597	35,740,287	34,791,877
7	TOTAL LONG TERM DEBT	22,733,641	22,733,641	22,733,641	22,891,235	22,891,235	22,891,235	23,454,599	23,454,599	23,454,599	23,661,504	23,661,504	23,661,504	23,826,858	23,234,600
8	Accounts Payable	525,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	409,615
q	Accts & Int. Payable-Assoc Cos	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
10	Customer Deposits	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600.000	600.000	600,000	600,000	600,000	600,000	600,000
11	Accrued Taxes	1,781,680	249,650	451,011	650,567	552,672	755,688	672,753	640,576	871,605	818.952	935,176	352.053	288,750	693,933
12	Accrued Interest	17.385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385	17,385
13	Accrued Dividends		,	,	,				,					•	0
14	Misc. Current & Accrued Liabilities	431,500	472,587	500,591	352,931	374,965	424,097	395,076	441,905	368,862	361,355	337,575	374,325	453,075	406,834
15	TOTAL CURRENT & ACC LIABILITIES	4,105.565	2,489,622	2,718,986	2,770,883	2,695,022	2,947,169	2,835,214	2,849,866	3,007,852	2,947,693	3,040,136	2,493,763	2,509,210	2,877,768
16	Other Deferred Credits & Oper. Reserves	0	0	0	0	0	0	0		0	0	- 0		0	
10	Office Deferred Greats & Open Neserves														
17	Contributions in Aid of Construction	26,612,949	26,612,949	26,612,949	26,877,949	26,877,949	26,877,949	27,142,949	27,142,949	27,142,949	27,407,949	27,407,949	27,407,949	27,672,949	27,061,411
18	Less: Accum Amort of CIAC	(11,517,815)	(11,602,976)	(11,688,138)	(11,774,147)	(11,860,157)	(11.946,166)	(12,033,024)	(12,119,881)	(12,206,738)	(12,294,444)	(12,382,149)	(12,469,855)	(12,558,408)	(12,034,915)
19	Accumulated Deferred Income Taxes	1,757,224	1,775,110	1,792,997	1,810,884	1,828,770	1,846,657	1,864,543	1,882,430	1,900,317	1,918,203	1,936,090	1,953,976	1,971,863	1,864,543
20	Total CIAC & Def Taxes	15,209,283	16,785,083	16,717,808	16,914,685	16,846,562	16,778,440	16,974,469	16,905,498	16,836,527	17,031,708	16,961,889	16,892,070	17,086,404	16,764,648
23	TOTAL EQUITY CAPITAL & LIABILITIES	76,148,948	76.180.426	76,219,230	76,913,656	76,986,093	76,711,063	78,446,180	78,088,395	78,319,868	79,133,162	78,850,884	78,534,934	79,162,759	77,668,892

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The Woods NET OPERATING INCOME

	SCHEDULE	PAGE
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Schedule of Water Net Operating Income

The Woods Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

Florida Public Service Commission

Schedule:

B-1 1 of 1

Page: Preparer:

Jack Schreyer

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

	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6) Adjusted	(7)	(8) Adjusted	(9) Requested	(10) Requested	(11)
Line		Books	Test Year	Test Year	Adjustments	Intermd. Yr	Adjustments	Rate Year	Revenue	Annual	Supporting
No.	Description	2005	Adjustment	2005	2005-06	2006	2006-07	2007	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	21,620	533	22,153	1,265	23,418	338	23,756	33,173	56,929	B-4
2	Operation & Maintenance	42,169	437	42,607	(3,129)	39,478	(1,709)	37,769	490	38,259	B-5
3	Depreciation, net of CIAC Amort.,U&U	3,814	648	4,462	1,392	5,854	(3,693)	2,161	0	2,161	B-13
4	Amortization	0	0	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	4,048	(68)	3,980	(114)	3,866	(351)	3,515	1,493	5,008	B-15
6	Provision for Income Taxes	(10,960)	(50)	(11,010)	902	(10,108)	1,971	(8,138)	11,700	3,562	C-1
7	OPERATING EXPENSES	39,072	967	40,039	(950)	39,089	(3,781)	35,308	13,682	48,990	
8	NET OPERATING INCOME	(17,452)	(434)	(17,886)	2,214	(15,671)	4,119	(11,552)	19,491	7,939	
9	RATE BASE	(40,886)	74,104	33,219	17,546	50,764	45,653	96,417		96,417	A-1
10	RATE OF RETURN =	42.68%	=	-53.84%						8.23%	

Schedule of Sewer Net Operating Income

Florida Public Service Commission

The Woods Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: B-2 Page: 1 of 1

Preparer: Jack Schreyer

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

****	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6) Adjusted	(7)	(8) Adjusted	(9) Requested	(10) Requested	(11)
Line		Books	Test Year	Test Year	Adjustments	Intermd. Yr	Adjustments	Rate Year	Revenue	Annual	Supporting
No.	Description	2005	Adjustment	2005	2005-06	2006	2006-07	2007	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	16,963	160	17,123	2,488	19,612	318	19,930	45,451	65,381	B-4
2	Operation & Maintenance	34,359	441	34,800	2,522	37,321	10,915	48,236	671	48,907	B-6
3	Depreciation, net of CIAC Amort.,U&U	(9)	816	807	521	1,328	1,182	2,510	0	2,510	B-14
4	Amortization	0	0	0	0	0	0	0	0	0	B-3
5	Taxes Other Than Income	1,931	0	1,931	93	2,024	1,380	3,404	2,045	5,449	B-15
6	Provision for Income Taxes	(7,474)	(526)	(8,000)	(360)	(8,360)	(5,327)	(13,688)	16,323	2,635	C-1
7	OPERATING EXPENSES	28,806	731	29,537	2,775	32,312	8,150	40,462	19,039	59,501	
8	NET OPERATING INCOME	(11,842)	(571)	(12,413)	(287)	(12,700)	(7,832)	(20,532)	26,412	5,879	
9	RATE BASE	(27,749)	67,065	39,317	3,631	42,948	29,029	71,977		71,977	A-2
10	RATE OF RETURN	42.68%		-31.57%	·	,	·	·	:	8.17%	

Florida Public Service Commission

The Woods Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Schedule: B-3
Page: 1 of 5
Preparer: Jack Schreyer

Historical [X] Projected []

Line	(1)		(2)	(3)	(4) Supporting
No.	Description		Water	Sewer	Schedules
	UTILITY TEST YEAR ADJUSTME	NTS - 2005			
1	A. REVENUES				E-2
2	To reconcile booked revenues with	billing analysis	533_	160	
3	TOTAL		533	160	
4	_				
5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Materials & Supplies	Remove non-recurring hurricane expense from prior periods.	0	0	
7	Contractual Services - Legal	2004 Accrual true up - Non-recurring	0	0	
8	Contractual Services - Other	Remove non-recurring hurricane expense from prior periods.	0	0	
9	Transportation Expenses	Non-recurring True-up entry-2004 Accrual-(Out of Period) & Non-recurring Vehicle tax refund.	23	23	
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	297	300	
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	117	118	
12	TOTAL		437	441	
13					
14	C. DEPRECIATION NET OF AMORTIZ		004	405	B-13, B-14
15	UPIS depreciation based on adjust		291 363	125 691	
16	TOTAL TOTAL	ted balances and rates based on PSC UPIS lives	653	816	
17 18	TOTAL		648	010	
19	D. AMORTIZATION		040		
20	D. AMORTIZATION		0	0	
21	-		ő	0	
22	TOTAL		0	0	
23	. •				
24	E. TAXES OTHER THAN INCOME TAX	X			B-15
25	 Payroll tax adjustment 		0	0	
26	Property Tax adjustment for Futi	ure Use plant	(68)	0_	
27	TOTAL		(68)	0	
28					
29	F. INCOME TAXES				
30	Income tax impact of the adjustr	ments to per book income	(50)	(526)	C-1
31	TOTAL		(50)	(526)	
32 33	TOTAL INCOME ADJUSTMENTS		1,505 1,500	891	

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Schedule Year Ended: 12/31/2006
Historical [] Projected [X]

Schedule: B-3
Page: 2 of 5
Preparer: Jack Schreyer

Line	(1)		(2) 2006	(3) 2006	(4) Supporting
No.	Description		Water	Sewer	Schedules
	UTILITY TEST YEAR ADJUSTMENTS	- 2006			5 0 5 40
1	A. REVENUES		1.065	2,488	E-2, E-13
2	Customer growth TOTAL	-	1,265 1,265	2,488	
4	TOTAL		1,205	2,400	
5	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Salaries & Wages - Employees	Adjustment for open positions	(2,529)	(314)	2 0, 2 0
7	Salaries & Wages - Officers, Exec.	Adjustment for open positions	(9)	(5)	
8	Employee Pensions & Benefits	Adj. for open positions, less capitalized benefits	597	950	
9	Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth and inflationary increases	(70)	41	
10	Sludge Removal Expense	Adj. for upgraded plants, growth and inflationary increases	0	959	
11	Purchased Power	Adj. for increase in cost due to storm damage recover surcharges and fuel charges	271	486	
12	Fuel for Purchased Power	Adj. for increase in cost due to fuel charges	199	648	
13	Chemicals	Adj. for increase in chlorine costs	133	(1,411)	
14	Materials & Supplies	Adj. for increase in spending to improvement and	695	597	
		repairs that are not capital in nature.			
15	Contractual Services - Engineering	Adj. for the cost of CCR's that were previously paid by the corporate office.	98	(396)	
16	Contractual Services - Accounting	Adj. for the cost of setting up Sarbane-Oxley procedures, along with a reduction of cost for the process of the Annual Reports to the FPSC.	(2,933)	(138)	
17	Contractual Services - Legal	Adj. to account for fees that were previously included in the corporate charges in the past.	1,027	180	
18	Contractual Services - Mgmt. Fees	Adj. for several items (engineering, legal & acctg) that were previously recorded in Mgmt Fees that are now recorded on the proper lines,	(1,025)	(1,180)	
19	Contractual Services - Testing	Fluctuation between monthly and tri-annual testing.	(271)	79	
20	Contractual Services - Other	Adj. for changes occurring due to moving the call center from Florida to Cary, NC	(868)	725	
21	Rental of Building/Real Prop.	Change in the admin/operations office rent.	(5)	(31)	
22	Rental of Equipment	Adj. for fluctuation for the rental of equipment that is volatile from year to year.	(0)	151	
23	Transportation Expenses	Adj. for the new procedure that transfers a portion of transportation cost to capital.	(572)	(681)	
24	Insurance - Vehicle	Adj. for the new procedure that transfers a portion of transportation cost to capital.	(42)	(19)	
25	Insurance - General Liability	Adj. for increase in liability with additional UPIS	60	57	
26	Insurance - Workman's Comp.	Adj. for decrease related to open positions.	(44)	(37)	
27	Insurance - Other	Adj. for volatile charges from year to year,	(25)	(37)	
28	Advertising Expense	Adj. for additional advertising for open positions and customer notices for NOV's	58	(0)	
29		None	0	0	
30		None	0	0	
31	Bad Debt Expense	Adj. for improved delinquencies	193	(92)	
32	Miscellaneous Expense	Adj, for various additional expenses (i.e. cellular phones, long distance charges, relocation charges, seminars, travel, and fines,	1,912	1,966	
33	Non-recurring 2005 Bonus True-up		21	21	
34		Through	Ö	ō	
35	Non-recurring 2005 Miscellaneous Exp		2	2	
36	TOTAL	-	(3,129)	2,522	
37					
38					B-13, B-14
39	Depreciation expense adjusted for plan		1,103	398	
40	CIAC amortization adjusted for addition	al contributions	288	123	
41 42	TOTAL		1,392	521	

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Schedule Year Ended: 12/31/2006 - continued
Historical [] Projected [X]

Schedule: B-3
Page: 3 of 5
Preparer: Jack Schreyer

	(1)	(2)	(3)	(4)
Line		2006	2006	Supporting
No.	Description	Water	Sewer	Schedules
43	D. AMORTIZATION			
44		0	0	
45	•	0	00	
46	TOTAL	0	0	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	 RAF on revenue from customer growth and rate index 	57	112	
50	Payroll tax adjustment	(208)	(25)	
51	3. Property taxes associated with plant additions	39	6	
52	Property Tax adjustment for Future Use plant	(2)	0	
53	TOTAL	(114)	93	
54				
55	F. INCOME TAXES			C-1
56	 Income tax impact of the adjustments to per book income 	902	(360)	
57	TOTAL	902	(360)	
58				
59	TOTAL INCOME ADJUSTMENTS	<u>315</u>	5,264	

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Schedule Year Ended: 12/31/07
Historical [] Projected [X]

Schedule: B-3
Page: 4 of 5
Preparer: Jack Schreyer

UTILITY TEST YEAR ADJUSTMENTS - 2007	Line	(1)		(2) 2007	(3) 2007	(4) Supporting
A. REVENUES 338 318	No.			Water	Sewer	Schedules
Customer growth			- 2007			
TOTAL				200	040	E-13
8 D. OPERATIONS & MAINTENANCE 6 Salaries & Wages - Employee 7 Salaries & Wages - Childres, Exec. 8 Employee Pensions & Benefits 9 Purchased Water / Sewer Treatment 1 Ad, 10 include filling open positions and to add 1 78 7 642 9 Purchased Water / Sewer (Teatment 1 Ad) to 10 rollar filling open positions and to add 1 78 7 642 9 Purchased Water / Sewer (Teatment 1 Ad) to 10 rollar alloced by FRCS, increase is 5.5096, 1 Purchased Power 1 Ad) to O'Dan, alloced by FRCS, increase 12.2696, 1 Purchased Power 2 Ad) to O'Dan, alloced by FRCS, increase 12.2696, 2 Purchased Power 3 Ad) to O'Dan, alloced by FRCS, increase 12.2696, 3 Chemicals 1 Purchased Power 3 Ad) to O'Dan, alloced by FRCS, increase 12.2696, 3 Chemicals 3 Chemicals 3 Ad, 10 O'Dan, alloced by FRCS, increase 12.2696, 3 Chemicals 4 Ad, 10 O'Dan, alloced by FRCS, increase 12.2696, 3 Chemicals Services - Engineering 4 Ad, 10 O'Dan, alloced by FRCS, increase 0.757%, 4 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 0.757%, 4 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 0.757%, 4 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 0.757%, 4 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 0.757%, 4 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 0.757%, 4 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 0.757%, 5 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 0.757%, 5 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 0.757%, 5 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 0.757%, 5 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 0.757%, 5 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 0.757%, 5 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 0.757%, 5 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 0.757%, 5 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 7.759%, 5 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 7.759%, 5 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 7.759%, 5 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 7.759%, 5 September 2 Ad, 10 O'Dan, alloced by FRCS, increase 7.759%,			_			
5 B. OPERATIONS & MAINTENANCE Adj. to include filling open positions and to add (6,05) 6,244 7 Salaries & Wages - Officers, Exec. Adj. to include filling open positions and to add (42) (45) 8 Employee Pensitons & Benefits Adj. to Tubule filling open positions and to add (47) 642 9 Purchased Water / Sewer Treatment Adj. to Tubule filling open positions and to add (47) 642 10 Sludge Removal Expense Adj. to Tubule filling open positions and to add 77 48 11 Purchased Power Adj. to Tubule filling open positions and to add 78 78 12 Fuel for Purchased Power Adj. to Tubule for the filling open positions and to add 78 78 12 Fuel for Purchased Power Adj. to Tubule filling open positions and to add 78 79 48 12 Fuel for Purchased Power Adj. to Tubule filling open positions and to add 78 80 12 12 Fuel for Purchased Dever Positions Adj. to Collegate of the positions and to add 78 78 78 12 Fuel for Supplies and Collegate of the posi		TOTAL		338	318	
65 Salaries & Wages - Employees Adj. to include filling open positions and to add (42) (45) (46) (47) (46) <t< td=""><td></td><td>B OPERATIONS & MAINTENANCE</td><td></td><td></td><td></td><td>R-5 R-6</td></t<>		B OPERATIONS & MAINTENANCE				R-5 R-6
7. Salaries & Wages - Officers, Exec. Adj. to include filling open positions and to add 77 642 9. Employee Pensions & Benefits And John Common Purchased Water / Sewer Treatment Purchased Water / Sewer Treatment with a common position of the purchased Water Sewer Treatment with a common position of the purchased Power Adj. to 'O'plan, allocid by ERCs, increase 19,286% 257 79 0 486 10. Sludge Removal Expense Adj. to 'O'plan, allocid by ERCs, increase 14,219% 271 488 0 486 11. Purchased Power Adj. to 'O'plan, allocid by ERCs, increase 14,219% 30 135 0 486 12. Fuel for Purchased Power Adj. to 'O'plan, allocid by ERCs, increase 14,219% 30 135 0 415 14. Materials & Supplies Adj. to 'O'plan, allocid by ERCs, increase 1,219% 30 135 0 79 15. Contractual Services - Accounting Adj. to 'O'plan, allocid by ERCs, increase 1,375% 49 28 6 6 16. Contractual Services - Legal Adj. to 'O'plan, allocid by ERCs, increase 0,757% 89 92 1 20 17. Contractual Services - Testing Adj. to 'O'plan, allocid by ERCs, increase 0,757% 89 92 2 20 18. Contractual Services - Testing Adj. to 'O'plan, allocid by ERCs, increase 0,757% 103 57 34 19. Contractual Services - Other Adj. to 'O'plan, allocid by ERCs, increase 0,757% 103 57 103 57 19. Remaid of Equipment Adj. to 'O'plan, allocid by ERCs, increase 1,755% 103 103 57 103 57 20. Remaid of Equipment Adj. to 'O'plan, allocid by ERCs, increase 2,834% 12			Adi, to include filling open positions and to add	(6.065)	6 244	D 0, D 0
Purchased Water / Sewer Treatment Adj. to 17 plan, allocated by ERGs, increase is 8.589% 257 79						
Torwale and 2,003 for sever	8	Employee Pensions & Benefits	Adj. to include filling open positions and to add	787	642	
Sludge Removal Expense	9	Purchased Water / Sewer Treatment		257	79	
11						
Fuel for Purchased Power		2				
Chemicals						
144 Materials & Supplies Adj. to 'O'Pplan, alloc'd by ERCs, increase 17.589% 147 135 Contractual Services - Engineering Adj. to 'O'Pplan, alloc'd by ERCs, increase 0.757% 9 21 16 Contractual Services - Accounting Adj. to 'O'Polan, alloc'd by ERCs, increase 0.757% 28 6 17 Contractual Services - Mgmt. Fees Adj. to 'O'Polan, alloc'd by ERCs, increase 17.57% 34 24 18 Contractual Services - Wgmt. Fees Adj. to 'O'Polan, alloc'd by ERCs, increase 17.57% 34 22 20 Contractual Services - O'Her Adj. to 'O'Polan, alloc'd by ERCs, increase 17.57% 34 24 20 Contractual Services - O'Her Adj. to 'O'Polan, alloc'd by ERCs, increase 17.57% 34 24 21 Rental of Equipment Adj. to 'O'Polan, alloc'd by ERCs, increase 17.55% 17 7 22 Rental of Equipment Adj. to 'O'Polan, alloc'd by ERCs, increase 17.55% 17 38 23 Transportation Expenses Adj. to 'O'Polan, alloc'd by ERCs, increase 21.75% 4 5 24 Insurance - O'Cher Adj. to 'O'Polan, alloc'd by ERCs, increase 21.75%						
15 Contractual Services - Engineering Adj. to 'O'Polan, allood by ERCs, increase 0,757% 28 6 Contractual Services - Accounting Adj. to 'O'Polan, allood by ERCs, increase 0,757% 28 6 Contractual Services - Legal Adj. to 'O'Polan, allood by ERCs, increase 0,757% 8 92 153 153 153 154 154 155						
Contractual Services - Accounting Adj. to 107plan, allocid by ERCs, increase 0.757% 8 92						
17						
Contractual Services - Testing Adj. to V7plan, alloc'd by ERCs, increase 0.757% 34 24		_				
Contractual Services - Testing Adj. to V70lan, alloc'd by ERCs, increase 0.757% 34 24	18	Contractual Services - Mgmt. Fees		222	153	
Rental of Building/Real Prop. Adj. to 'O7plan, alloc'd by ERCs, increase 1.755% 17 7 7 7 7 7 7 7 7	19	Contractual Services - Testing		34		
Rental of Equipment Adj. to 'O7plan, allocd by ERCs, increase 1.755% 1 38 7 7 7 7 7 7 7 7 7						
Transportation Expenses Adj. to 'Orplan, alloc'd by ERCs, increase 29,843% 125 77 14 14 15 15 15 15 15 15						
Insurance - Vehicle			• •			
Insurance - General Liability						
Insurance - Workman's Comp.						
Insurance - Other		-				
Advertising Expense						
Reg. Comm. Exp Rate Case Amort. See MFR Schedule B-12 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						
Bad Debt Expense				0	0	
reduction of delinquencies in 2007. Miscellaneous Expense Adj. to '07 plan, alloc'd by ERCs, increase 2.571% 613 491 Non-recurring 2005 Bonus True-up 22 222 Purchased Power Rate Increase Pass Through 0 0 0 Contractual Services - Other Customer Call Center conversion 518 522 Reg. Comm. Exp Rate Case Amort. 1,191 1,201 Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion (46) (47) Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion (46) (47) TOTAL 0 0 0,10,10,10,10,10,10,10,10,10,10,10,10,10	30	Reg. Comm. Exp Rate Case Other	None	0	0	
Non-recurring 2005 Bonus True-up	31	Bad Debt Expense		(64)	(42)	
Purchased Power Rate Increase Pass Through			Adj. to '07plan, alloc'd by ERCs, increase 2.571%	613	491	
Contractual Services - Other						
36 Reg. Comm. Exp Rate Case Amort. 1,191 1,201 37 Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion (46) (47) 38 TOTAL (1,709) 10,915 39 10,71 10,915 10,915 40 C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) 8.13, B-15 1,456 41 Depreciation expense adjusted for plant additions and retirements (3,632) 1,456 42 CIAC amortization adjusted for additional contributions (61) (274) 43 TOTAL 0 0 44 0 0 0 47 - 0 0 47 - 0 0 48 TOTAL 0 0 49 0 0 0 50 E. TAXES OTHER THAN INCOME TAX 15 14 51 1. RAF on revenue from customer growth and rate index 15 14 52 2. Payroll tax adjustment (504) 515			- 5			
Non-recurring 2005 Miscellaneous Expense reclassifications; Cust. Call Center conversion (46) (47) (1,709) 10,915			Customer Call Center conversion			
TOTAL TOTA			ense reclassifications: Cust. Call Center conversion			
C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful) Depreciation expense adjusted for plant additions and retirements CIAC amortization adjusted for additional contributions CIAC amortization adjusted for additional contributions TOTAL D. AMORTIZATION 6 - 0 0 0 7 - 0 0 0 8 TOTAL D. AMORTIZATION 6 - 0 0 0 6 TOTAL D. AMORTIZATION 6 - 0 0 0 7 - 0 0 0 8 TOTAL D. AMORTIZATION 6 - 0 0 0 7 - 0 0 0 8 TOTAL D. AMORTIZATION 6 - 0 0 0 7 - 0 0 0 8 TOTAL D. AMORTIZATION 6 TOTAL CIAC amortization adjustment CIAC amortization adjustment and tale index CIAC amortization adjustment CIAC amortization adju			erise reclassifications, oust. Call Center conversion			
B-13, B-14 Depreciation expense adjusted for plant additions and retirements (3,632) 1,456 (274) (107712		(1,700)	10,910	
42 CIAC amortization adjusted for additional contributions (61) (274) 43 TOTAL (3,693) 1,182 44 D. AMORTIZATION TOTAL 0 0 46 - 0 0 0 47 - 0 0 0 48 TOTAL 0 0 0 48 TOTAL 0 0 0 50 E. TAXES OTHER THAN INCOME TAX B-15 14 5 51 1. RAF on revenue from customer growth and rate index 15 14 5 15 14 851 1 14 851 1 14 851 1 14 851 1 14 851 1 14 851 1 <t< td=""><td></td><td>C. DEPRECIATION NET OF AMORTIZATION</td><td>ON OF CIAC (Used & Useful)</td><td></td><td></td><td>B-13, B-14</td></t<>		C. DEPRECIATION NET OF AMORTIZATION	ON OF CIAC (Used & Useful)			B-13, B-14
A3		Depreciation expense adjusted for plan	t additions and retirements	(3,632)	1,456	
Add			al contributions			
D. AMORTIZATION 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		TOTAL		(3,693)	1,182	
46 - 0 0 47 - 0 0 48 TOTAL 0 0 50 E. TAXES OTHER THAN INCOME TAX B-15 51 1. RAF on revenue from customer growth and rate index 15 14 52 2. Payroll tax adjustment (504) 515 53 3. Property taxes associated with plant additions 144 851 54 4. Property Tax adjustment for Future Use plant (6) 0 55 TOTAL (351) 1,380 56 F. INCOME TAXES 57 F. INCOME TAXES 1,971 (5,327) C-1 59 TOTAL 1,971 (5,327) C-1 59 TOTAL 1,971 (5,327) C-1		D AMORTIZATION				
A7		D. ANORTIZATION		0	0	
### TOTAL 0 0 0 ### TOTAL 0 0 0 ### E. TAXES OTHER THAN INCOME TAX ### I. RAF on revenue from customer growth and rate index ### I. RAF on revenue from cu		-				
A9 Section		TOTAL	-			
51 1. RAF on revenue from customer growth and rate index 15 14 52 2. Payroll tax adjustment (504) 515 53 3. Property taxes associated with plant additions 144 851 54 4. Property Tax adjustment for Future Use plant (6) 0 55 TOTAL (351) 1,380 56 57 F. INCOME TAXES 58 1. Income tax impact of the adjustments to per book income 1,971 (5,327) C-1 59 TOTAL 1,971 (5,327) C-1 60 TOTAL 1,971 (5,327) C-1				ű	· ·	
52 2. Payroll tax adjustment (504) 515 53 3. Property taxes associated with plant additions 144 851 54 4. Property Tax adjustment for Future Use plant (6) 0 55 TOTAL (351) 1,380 56 F. INCOME TAXES 58 1. Income tax impact of the adjustments to per book income 1,971 (5,327) C-1 59 TOTAL 1,971 (5,327) C-1	50	E. TAXES OTHER THAN INCOME TAX				B-15
53 3. Property taxes associated with plant additions 144 851 54 4. Property Tax adjustment for Future Use plant (6) 0 55 TOTAL (351) 1,380 56 57 F. INCOME TAXES 58 1. Income tax impact of the adjustments to per book income 1,971 (5,327) C-1 59 TOTAL 1,971 (5,327) C-1 60 1,971 (5,327) C-1		 RAF on revenue from customer grow 	rth and rate index	15	14	
54 4. Property Tax adjustment for Future Use plant (6) 0 55 TOTAL (351) 1,380 56 TOTAL (351) 1,380 57 F. INCOME TAXES 58 1. Income tax impact of the adjustments to per book income 1,971 (5,327) C-1 59 TOTAL 1,971 (5,327) (5,327) 60 1,971 (5,327) 1,971				(504)	515	
55 TOTAL (351) 1,380 56 F. INCOME TAXES 58 1. Income tax impact of the adjustments to per book income 1,971 (5,327) C-1 59 TOTAL 1,971 (5,327) (5,327)						
56			Jse plant			
57 F. INCOME TAXES 58		TOTAL		(351)	1,380	
58 1. Income tax impact of the adjustments to per book income 1,971 (5,327) C-1 59 TOTAL 1,971 (5,327) 60		E INICOME TAYES				
59 TOTAL (5,327) 60			s to per hook income	1.071	(E 227\	C 1
60						G-1
				1,5/1	(3,321)	
0,700		TOTAL INCOME ADJUSTMENTS		(3.444)	8 468	
			=	<u> </u>	5,755	

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Schedule Year Ended: 12/31/07
Historical [] Projected [X]

Schedule: B-3
Page: 5 of 5
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	(1)		(2)	(3)	(4)
Line			2007	2007	Supporting
No.	Description		Water	Sewer	Schedules
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE				
2	Required Revenue Adjustment	_	33,173	45,451	
3					
4	OPERATION & MAINTENANCE EXPENSE				
5	Bad Debt Adjustment Due To Proposed Rate Increase	_	490	671	
6		_			
7	TAXES OTHER THAN INCOME TAX				
8	RAF on Revenue Adjustment @	4.50%	1,493	2,045	
9					
10	INCOME TAX ADJUSTMENT				
11	Rate Year Revenue at Present Rates		23,756	19,930	
12	Plus Required Revenue Adjustment		33,173	<u>45,451</u>	
13	Rate Year Revenue at Proposed Rates		56,929	65,381	
14					
15	Less Operating Expenses Before Income Taxes		(45,428)	(56,866)	
16	Less Interest Expense		(2,268)	(1,684)	
17	Taxable Income		9,233	<u>6,830</u>	
18	Income Tax at Composite Rate of	38.58%	3,562	2,635	
19	Less Income Tax at Present Rates		8,138	13,688	
20					
21	Income Tax Adjustment	_	11,699	16,322	

Test Year Operating Revenues

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/05

Schedule: Page: Preparer:

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Historical [X] Projected []

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

		(1) WATER	(2)	(3) SEWER	(4)
Line No.)	Assount No. and Description	Revenues	Aggrupt No. and Departmen	Revenues
1	WATE	Account No. and Description	Revenues	Account No. and Description SEWER SALES	Revenues
2	460	Unmetered Water Revenue		521.1 Flat Rate - Residential	0
3	461.1	Metered - Residential	20,918	521.1 Flat Rate - Residential	U
3 4	461.1	Metered - Residential Metered - Commercial	20,910	521.3 Flat Rate - Commercial	
5	461.3	Metered - Industrial	U	521.4 Flat Rate - Public Authorities	
6	461.4	Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
7	461.5		0	521.6 Flat Rate - Other	
8	462.1	Public Fire Protection	0	522.1 Measured - Residential	17,123
9	462.2	Private Fire Protection	O	522.2 Measured - Commercial	0
10	464	Other Sales - Public Authorities		522.3 Measured - Industrial	ŭ
11	465	Irrigation Customers		522.4 Measured - Public Authorities	
12	466	Sales for Resale		522.5 Measured - Multi-Family	0
13	467	Interdepartmental Sales		523 Other Sales - Public Authorities	
14	475	Unbilled Revenues	0	524 Revenues From Other Systems	
15		Shalled Neverlads	· ·	525 Interdepartmental Sales	
16				526 Effluent	
17				527 Unbilled Revenues	0
18	TOT	AL WATER SALES	20,918	TOTAL SEWER SALES	17,123
19			.,.		
20	OTHE	R WATER REVENUES		OTHER SEWER REVENUES	
21	470	Forfeited Discounts		531 Sale Of Sludge	
22	471	Misc. Service Revenues	1,235	532 Forfeited Discounts	
23	472	Rents From Water Property		534 Rents From Sewer Property	
24	473	Interdepartmental Rents		535 Interdepartmental Rents	
25	474	Other Water Revenues	0	536 Other Sewer Revenues	0
26	TOT	AL OTHER WATER REVENUES	1,235	TOTAL OTHER SEWER REVENUES	0
27					
28	TOTA	L WATER OPERATING REVENUES	22,153	TOTAL SEWER OPERATING REVENUES	17,123

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

Florida Public Service Commission

Schedule: B-5

1 of 4

Page:

Preparer: Jack Schreyer

The Woods Docket No. 060368-WS

Schedule Year Ended: 12/31/2005, 2006, 2007

Historical [X] Projected [X]

Explanation: Provide a schedule that shows adjusted O & M expenses.

		(1)	(2)	(3)	(4)	(5)	(6) 2005-06	(7)	(8)	(9)	(10) 2006-07	(11)	(12)
Line			2005	2005	2005	2006	Forecast	2006	2006	2007	Forecast	2007	2007
No.		Account No. and Name		Adjustments	Adjusted	Forecast		Adjustments	Adjusted	Budgeted		Adjustments	Adjusted
1	601	Salaries & Wages - Employees	20,452	Adjustments 0	20,452	17,923	(2,529)	21	17,944	11,879	(6,065)	22	11,901
2	603	Salaries & Wages - Officers, Exec.	146	0	146	137	(2,329)	0	137	95	(42)	0	95
3	604	Employee Pensions & Benefits	3.897	0	3.897	4.494	597	0	4.494	5.281	787	ñ	5.281
4	610	Purchased Water	1.308	n	1.308	1,238	(70)	0	1,238	1,495	257	o o	1,495
5	615	Purchased Power	1.561	0	1,561	1,832	271	0	1.832	2,103	271	ō	2,103
6	616	Fuel for Purchased Power	1,001	0	8	206	199	õ	206	236	30	0	236
7	618	Chemicals	744	0	744	877	133	0	877	961	84	0	961
8	620	Materials & Supplies	130	0	130	825	695	0	825	972	147	0	972
9	631	Contractual Services - Engineering	405	0	405	503	98	0	503	512	9	0	512
10	632	Contractual Services - Accounting	3,352	0	3,352	419	(2,933)	0	419	447	28	0	447
11	633	Contractual Services - Legal	1	0	. 1	1,028	1,027	0	1,028	1,036	8	0	1,036
12	634	Contractual Services - Mgmt. Fees	2,446	0	2,446	1,420	(1,025)	0	1,420	1,643	222	0	1,643
13	635		1,769	0	1,769	1,497	(271)	0	1,497	1,532	34	0	1,532
14	636	Contractual Services - Other	3.778	0	3,778	2,909	(868)	0	2,909	3,012	103	518	3,530
15	641	Rental of Building/Real Prop.	85	0	85	80	(5)	0	80	97	17	0	97
16	642	Rental of Equipment	6	0	6	6	(0)	0	6	7	1	0	7
17	650	Transportation Expenses	1,039	23	1,062	490	(572)	0	490	615	125	0	615
18	656	Insurance - Vehicle	76	0	76	34	(42)	0	34	38	4	0	38
19	657	Insurance - General Liability	138	0	138	198	60	0	198	214	16	0	214
20	658	Insurance - Workman's Comp.	72	0	72	28	(44)	0	28	28	0	0	28
21	659	Insurance - Other	101	0	101	76	(25)	0	76	82	6	0	82
22	660	Advertising Expense	4	0	4	62	58	0	62	76	14	0	76
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	1,191	1,191
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	(288)	297	9	202	193	0	202	138	(64)	0	138
26	675	Miscellaneous Expense	940	117	1,057	2,969	1,912	2	2,970	3,583	613	(46)	3,537
27		TOTAL WATER O & M EXPENSES	42,169	437	42,607	39,455	(3,152)	23	39,478	36,084	(3,394)	1,685	37,769

The Woods Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Schedule: B-5 Page: 2 of 4

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Preparer: Jack Schreyer

Historical [X] Projected [] Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year (unadjusted Per Books).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Lina			2005											0005	Total
Line No.		Account No. and Name	2005 Jan	Feb	Mar	A	N.A	Jun	Jul	A	C	0-4	Nov	2005 Dec	Per Books Annual
110.	601		1,138	1,394	1,266	Apr 1,244	May 1,547	1,735	1.575	Aug	Sep	Oct	1,887	2,502	20,452
2	603		1,136	1,394	•	•	1,547			2,098	2,063	2,002			20,452
2	604		217	223	29 268	18 244	265	22 305	19 303	12	25 510	16 475	19	(41) 121	3,897
4	610		217	223	200 284	105	_		303 117	483		475 74	484		1,308
5	615		118	106	284 153	105	95 121	175	117	107	201	74 111	106	150	1,308
6	616		118	100	153	127	121	143	130	107	147	0	122	175	1,00,1
7	618		55	45	59	44	54	50		0	70	120	10		744
ρ	620		55	45	59 14	44	54	59	63	61	72 10	120	49	63 49	130
a	631	Contractual Services - Engineering	0	120	3	5	5	8	6	U	70	•	31	49 69	405
10	632		10	120	43	24	22	1,413	256	243	70 559	69 243	69 255	264	3,352
11		Contractual Services - Accounting	10	0	43	0	0	1,413	∠56 0	243 n	559 0	243	255 0	204 0	3,332
12	634		0	112	288	196	216	235	213	200	211	218	283	274	2.446
13		Contractual Services - Testing	248	68	187	79	210 78	235 86	12	135	364	210 8	203 421	83	1,769
14	636	Contractual Services - Other	1.143	438	611	312	827	(855)	278	238	307	113	190	175	3,778
15	641		1,143	430	18	312	621 6	(633)	2/0	238	13	113	190	173	3,776 85
16	-	Rental of Equipment	0	0	10	,	0	11	0	0	13	5	,	10	65
17	650	Transportation Expenses	0	54	121	80	84	96	107	72	132	100	113	78	1,039
18	656		0	54 E	121	8U 7	04	90	107	12	132	100 6	113	70	76
10	657	Insurance - General Liability	0	5	18	10	12	8 14	12	5	8 15	11	/	11	138
20			0	9	10	12	12	14	13	9	15	11	12	14	72
21		Insurance - Other	0	6	12	0	0	10	10	/	,	,	,	10	101
22	660		0	0	12	8	0	10	10	,	11	9	9	10	101
23	666		0	0	1	U O	U	1	U	0	1	0	0	0	4
24	667	Reg. Comm. Exp Rate Case Amort.	0	0	0	U	0	0	U	U	0	0	0	0	0
25	670	Bad Debt Expense	U	0	Ū	0	0	0	(207)	0	U	0	0	0	(288)
26		Miscellaneous Expense	U 19	386	5 73	2 39	2 37	143	(307) 41	19	57	33	41	∠ 51	940
20	013	MISCENSICOUS EXPENSE	19	300	13	39	3/	143	41	19	5/	33	41	51	940
27		TOTAL WATER O & M EXPENSES	2,956	2,995	3,472	2,563	3,409	3,622	2,860	3,696	4,788	3,624	4,115	4,069	42,169

Florida Public Service Commission

The Woods Docket No. 060368-WS Schedule: B-5 Page: 3 of 4

Schedule Year Ended: 12/31/2006

Preparer: Jack Schreyer

Historical [] Projected [X]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2006 (unadjusted Forecast).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2006											2006	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	A	Sep	Oct	Nov	2006 Dec	Forecast Annual
1	601	Salaries & Wages - Employees	2,031	2,024	2.371	1,920	2,094	2,462	1,753	Aug 695	636	667	665	604	17,923
2	603		2,031	2,024	•	1,920	2,094	2,462 19	1,753	695	636	8	000	5	17,923
3	604		432	468	(7) 705	595	529	555	569	130	128	Ū	130	122	4.494
1		Purchased Water	432 107	400 76	106	106	34	105	146	122	116	130 122		79	1,238
5	615		183	170	195	171	169	195	174	119	121	114	120 114	106	1,832
6	616		103	170	195	1/1	109	195	200	119	121	114	114	0	206
7		Chemicals	104	43	58	96	-	92	200 181	48	- I	- I	51	49	877
ά		Materials & Supplies	83	43	- 58 - 481	96 5	52 19	92	181	48 46	51 47	51 44	44	49 42	825
۵	631	Contractual Services - Engineering	69	69	461 69	69	68	69	69	40	47	44	44	42	503
10	632		25	67	47	47	21	47	51	25	26	23	4	19	419
11	633		25	67	47 0	0	21	47 0	51	25	26 N	23 N	23	1,027	1.028
12	634		183	184	182	175	171	199	123	44	42	44	43	1,027	1,420
13		Contractual Services - Might: Fees Contractual Services - Testing	163 79	76	106	286	72	146	123 83	134	136	129	128	124	1,420
1/		Contractual Services - Testing	158	208	157	158	134	158	63 172	363	369	349	348	334	2.909
15	641	Rental of Building/Real Prop.	7	200	137	7	134	136	1/2	303	309	349	340	554	2,909
16		Rental of Equipment	1	0	,	'n	0	,	1	1	1	1	1	0	6
17	650	Transportation Expenses	100	87	91	54	0	23	27	22	21	22	22	1/	490
18	656	Insurance - Vehicle	100	3	31	4	2	23	Z1 A	22	21	22	22	14	34
10		Insurance - General Liability	26	25	26	26	24	26	27	4	2	4	4	2	198
20	658		20	23	4	20 1	24	20	21	0	0	0	0	0	28
21	659	Insurance - Other	0	0	0	9	φ	0	10	3	3	3	3	2	76
22		Advertising Expense	0	0	0	0	58	0	0	0	0	0	0	0	62
23		Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667		0	0	0	0	0	0	0	0	0	0	0	n	n
25	670	Bad Debt Expense	2	1	2	2	1	2	2	35	40	39	39	38	202
26	675		113	35	41	44	21	37	45	539	550	51 7	517	509	2,969
	0,0	medalaricada Experiac	113	33	41	44	21	31	45	335	330	317	317	303	_,000
27		TOTAL WATER O & M EXPENSES	3,739	3,575	4,656	3,799	3,504	4,166	3,678	2,354	2,310	2,282	2,274	3,117	39,455

Florida Public Service Commission

The Woods Docket No. 060368-WS Schedule Year Ended: 12/31/2007 Schedule: B-5 4 of 4 Page:

Preparer: Jack Schreyer

Historical [] Projected [X] Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (unadjusted Budget).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2007											2007	Total Budgeted
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	994	962	992	993	919	992	1,034	1,009	1,003	1,009	1,007	965	11,879
2	603		8	6	8	8	3	8	11	9	. 9	. 9	9	6	95
3	604	Employee Pensions & Benefits	505	545	811	688	612	644	659	167	164	166	165	157	5,281
4	610	Purchased Water	130	92	128	128	41	127	176	147	140	147	145	95	1,495
5	615	Purchased Power	210	195	224	197	195	224	200	137	139	131	130	121	2,103
6	616	Fuel for Purchased Power	1	1	1	1	0	1	228	1	1	1	1	1	236
7	618	Chemicals	113	47	64	105	57	101	197	54	57	57	57	54	961
8	620	Materials & Supplies	97	4	566	6	22	6	8	54	55	52	52	50	972
9	631	Contractual Services - Engineering	70	70	70	70	69	70	71	4	4	4	4	4	512
10	632	Contractual Services - Accounting	27	69	49	49	22	49	54	28	28	26	26	20	447
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,035	1,036
12	634	Contractual Services - Mgmt. Fees	210	210	209	201	195	228	144	53	51	53	52	35	1,643
13	635	Contractual Services - Testing	81	77	108	290	72	149	86	137	139	132	132	127	1,532
14	636	Contractual Services - Other	166	214	166	166	136	166	184	375	380	360	359	342	3,012
15	641	Rental of Building/Real Prop.	8	6	8	8	3	8	11	10	9	10	9	6	97
16		Rental of Equipment	1	0	1	1	0	1	1	1	1	1	1	0	7
17	650	Transportation Expenses	127	112	116	69	8	28	32	27	26	27	26	17	615
18	656	Insurance - Vehicle	4	3	4	4	3	4	5	2	2	2	2	2	38
19	657	Insurance - General Liability	29	27	28	28	25	28	29	4	4	4	4	3	214
20	658	Insurance - Workman's Comp.	4	4	4	4	4	4	4	0	0	0	0	0	28
21	659	Insurance - Other	10	9	10	10	8	10	11	3	3	3	3	2	82
22	660	Advertising Expense	0	0	0	0	71	0	1	0	0	0	0	0	76
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	2	1	2	2	1	2	3	23	26	25	25	25	138
26	675	Miscellaneous Expense	137	42	49	53	26	45	54	651	664	624	623	614	3,583
27		TOTAL WATER O & M EXPENSES	2,934	2,696	3,619	3,083	2,490	2,895	3,203	2,899	2,904	2,845	2,835	3,680	36,084

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

Florida Public Service Commission

The Woods Docket No. 060368-WS

Schedule Year Ended: 12/31/2005, 2006, 2007

Historical [X] Projected [X]

Schedule: B-6
Page: 1 of 4
Preparer: Jack Schreyer

Explanation: Provide a schedule that shows adjusted O & M expenses.

		(1)	(2)	(3)	(4)	(5)	(6) 2005-06	(7)	(8)	(9)	(10) 2006-07	(11)	(12)
Line			2005	2005	2005	2006	Forecast	2006	2006	2007	Forecast	2007	2007
No.		Account No. and Name	Per Books	Adjustments	Adjusted	Forecast	Incr (5)-(4)	Adjustments	Adjusted	Budgeted	Incr (9)-(8)	Adjustments	Adjusted
1	701	Salaries & Wages - Employees	11,812	0	11,812	11,498	(314)	21	11,520	17,763	6,244	22	17,785
2	703	Salaries & Wages - Officers, Exec.	96	0	96 '	92	(5)	0	92	47	(45)	0	47
3	704	Employee Pensions & Benefits	2,435	0	2,435	3,385	950	0	3,385	4,027	642	0	4,027
4	710	Purchased Sewage Treatment	339	0	339	380	41	0	380	458	79	0	458
5	711	Sludge Removal Expense	1,493	0	1,493	2,452	959	0	2,452	2,938	486	0	2,938
6	715	Purchased Power	2,507	0	2,507	2,993	486	0	2,993	3,451	458	0	3,451
7	716	Fuel for Power Production	3	0	3	651	648	0	651	787	135	0	787
8	718	Chemicals	2,831	0	2,831	1,420	(1,411)	0	1,420	1,548	127	0	1,548
9	720	Materials & Supplies	171	0	171	768	597	0	768	903	135	0	903
10	731	Contractual Services - Engineering	513	0	513	117	(396)	0	117	138	21	0	138
11	732	Contractual Services - Accounting	419	0	419	281	(138)	0	281	287	6	0	287
12	733	Contractual Services - Legal	264	0	264	443	180	0	443	536	92	0	536
13	734	Contractual Services - Mgmt. Fees	2,251	0	2,251	1,071	(1,180)	0	1,071	1,223	153	0	1,223
14	735	Contractual Services - Testing	1,729	0	1,729	1,808	79	0	1,808	1,832	24	0	1,832
15	736	Contractual Services - Other	5,867	0	5,867	6,592	725	0	6,592	6,649	57	522	7,171
16	741	Rental of Building/Real Prop.	64	0	64	34	(31)	0	34	41	7	0	41
17	742	Rental of Equipment	30	0	30	182	151	0	182	219	38	0	219
18	750	Transportation Expenses	918	23	942	260	(681)	0	260	338	77	0	338
19	756	Insurance - Vehicle	54	0	54	36	(19)	0	36	40	5	0	40
20	757	Insurance - General Liability	107	0	107	164	57	0	164	181	16	0	181
21	758	Insurance - Workman's Comp.	81	0	81	44	(37)	0	44	47	3	0	47
22	759	Insurance - Other	80	0	80	43	(37)	0	43	49	6	0	49
23	760	Advertising Expense	0	0	0	0	(0)	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	1,201	1,201
25	767	Reg. Comm, Exp Other	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	0	300	300	207	(92)	0	207	166	(42)	0	166
27	775	Miscellaneous Expense	293	118	411	2,377	1,966	2	2,379	2,870	491	(47)	2,823
28		TOTAL SEWER O & M EXPENSES	34,359	441	34,800	37,298	2,499	23	37,321	46,538	9,217	1,698	48,236

The Woods Docket No. 060368-WS Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-6 Page: 2 of 4

Preparer: Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2005											2005	Total
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annua!
1	701	Salaries & Wages - Employees	1,067	916	860	686	910	1,118	721	1,159	1,164	888	878	1,445	11,812
2	703	Salaries & Wages - Officers, Exec.	0	11	18	14	13	16	14	11	16	13	14	(44)	96
3	704	Employee Pensions & Benefits	105	112	165	134	143	244	229	326	361	196	339	79	2,435
4	710	Purchased Sewage Treatment	0	0	74	27	24	45	30	0	52	19	28	39	339
5	711	Sludge Removal Expense	0	0	148	55	49	451	511	0	105	39	55	78	1,493
6	715	Purchased Power	161	153	266	178	184	230	215	187	276	190	218	249	2,507
7	716	Fuel for Power Production	0	0	1	0	0	0	0	0	0	0	0	0	3
8	718	Chemicals	71	47	249	732	176	548	173	153	241	135	168	138	2,831
9	720	Materials & Supplies	0	0	14	5	5	9	6	105	10	4	5	8	171
10	731	Contractual Services - Engineering	0	0	451	1	0	1	1	0	1	56	1	1	513
11	732	Contractual Services - Accounting	17	11	31	18	18	108	34	26	58	23	33	41	419
12	733	Contractual Services - Legal	250	0	3	1	1	2	1	0	2	1	1	2	264
13	734	Contractual Services - Mgmt. Fees	0	106	261	181	201	214	196	189	191	200	260	251	2,251
14	735	Contractual Services - Testing	132	132	206	143	142	18	275	100	284	8	274	16	1,729
15	736	Contractual Services - Other	1,342	188	254	51	720	788	605	289	359	92	697	484	5,867
16	741	Rental of Building/Real Prop.	. 0	0	14	5	5	9	6	0	10	4	5	7	64
17	742	Rental of Equipment	0	0	7	2	2	4	3	0	5	2	2	3	30
18	750	Transportation Expenses	0	51	100	71	75	83	97	69	115	90	101	67	918
19	756	Insurance - Vehicle	0	4	6	5	5	5	5	4	6	5	5	5	54
20	757	Insurance - General Liability	0	8	12	10	9	11	10	8	11	9	10	10	107
21	758	Insurance - Workman's Comp.	0	6	9	7	7	8	7	6	8	7	7	8	81
22	759	Insurance - Other	0	6	9	7	7	8	7	6	8	7	7	8	80
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	Ō	Ō	Ō	Ő	Ō	Ō	Ô	Ō	Ó	0	0	0	0
27	775	Miscellaneous Expense	19	19	31	24	23	29	24	19	28	22	26	30	293
28		TOTAL SEWER O & M EXPENSES	3,164	1,770	3,192	2,357	2,719	3,949	3,170	2,657	3,312	2,009	3,135	2,925	34,359

The Woods Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Historical [] Projected [X]

Schedule: B-6 3 of 4 Page:

Jack Schreyer

Preparer:

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2006 (unadjusted Forecast).

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line			2006											2006	Total
No.		Account No. and Name	Jan	Feb	Маг	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701		693	856	1,054	1,008	1,122	794	1.112	1,030	941	986	984	918	11,498
2	703		14	14	(9)	15	12	15	16	3	3	3	3	2	92
3	704		263	289	426	364	289	348	334	219	214	217	216	207	3,385
4	710	Purchased Sewage Treatment	28	27	36	37	8	36	53	34	32	34	33	22	380
5	711	Sludge Removal Expense	56	54	901	74	16	487	106	159	158	155	154	131	2,452
6	715	Purchased Power	257	274	303	273	248	326	317	207	209	199	198	181	2,993
7	716	Fuel for Power Production	48	46	62	63	14	62	91	58	55	58	57	37	651
8	718	Chemicals	113	46	46	7	60	56	120	186	195	197	197	196	1,420
9	720	Materials & Supplies	1	1	366	1	187	26	1	39	39	37	37	36	768
10	731	Contractual Services - Engineering	8	7	10	10	2	10	14	12	12	12	12	9	117
11	732	Contractual Services - Accounting	13	5 7	34	34	16	34	35	12	13	10	10	10	281
12	733	Contractual Services - Legal	33	31	42	43	9	43	62	40	37	39	39	26	443
13	734	Contractual Services - Mgmt. Fees	147	158	151	145	153	167	88	14	13	14	13	9	1,071
14	735	Contractual Services - Testing	137	268	139	139	2	270	142	146	149	139	139	137	1,808
15		Contractual Services - Other	432	493	750	800	1,009	434	436	458	469	437	437	436	6,592
16	741	Rental of Building/Real Prop.	2	2	3	3	1	3	5	3	3	3	3	2	34
17	742		13	13	17	18	4	17	25	16	15	16	16	10	182
18	750	Transportation Expenses	76	70	69	34	0	5	2	1	1	1	1	1	260
19	756	Insurance - Vehicle	4	4	4	4	2	4	5	2	2	2	2	1	36
20	757		23	22	23	23	21	23	23	1	1	1	1	1	164
21	758	Insurance - Workman's Comp.	5	5	6	6	4	6	6	1	1	1	1	1	44
22	759		7	6	6	6	6	6	6	0	0	0	0	0	43
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0	0	0
26	770		5	5	6	6	1	6	9	32	35	35	35	33	207
27	775	Miscellaneous Expense	93	21	21	24	15	17	17	443	454	424	424	424	2,377
28		TOTAL SEWER O & M EXPENSES	2,472	2,767	4,466	3,136	3,203	3,197	3,025	3,116	3,052	3,020	3,014	2,830	37,298

The Woods Docket No. 060368-WS Schedule Year Ended: 12/31/2007 Schedule: B-6 Page:

4 of 4 Preparer:

Jack Schreyer

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.		Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Annual
1	701	Salaries & Wages - Employees	1,470	1,467	1,493	1,494	1,416	1,493	1,538	1,486	1,481	1,486	1,485	1,453	17,763
2		Salaries & Wages - Officers, Exec.	3	3	4	5	1,410	1,433	6	4	4	4	4	3	47
3	704		314	342	496	427	340	412	396	265	260	262	262	251	4,027
4		Purchased Sewage Treatment	34	32	44	44	10	44	64	41	39	41	40	26	458
5	711	Sludge Removal Expense	68	65	1,076	89	20	583	128	191	189	186	185	157	2,938
6		Purchased Power	296	315	350	316	284	376	367	239	241	230	229	208	3,451
7	716	Fuel for Power Production	58	55	75	76	17	75	109	70	66	70	69	45	787
8	718	Chemicals	124	51	51	q	65	62	131	201	213	214	215	213	1,548
9	720	Materials & Supplies	1	1	430	1	220	31	1	45	46	43	43	43	903
10	731	Contractual Services - Engineering	9	9	12	12	3	12	17	14	13	14	14	10	138
11	732	Contractual Services - Accounting	13	57	35	35	16	35	36	13	14	12	12	11	287
12	733	Contractual Services - Legal	39	38	51	52	11	51	75	48	45	48	47	31	536
13	734	Contractual Services - Mgmt. Fees	168	180	172	165	174	190	101	16	16	16	16	11	1,223
14		Contractual Services - Testing	138	271	140	140	2	273	144	149	151	142	142	139	1,832
15	736	Contractual Services - Other	436	497	757	806	1,015	438	441	463	473	442	442	440	6,649
16	741	Rental of Building/Real Prop.	3	3	4	4	1	4	6	4	3	4	4	2	41
17		Rental of Equipment	16	15	21	21	5	21	31	20	19	20	19	13	219
18	750	Transportation Expenses	99	91	89	44	0	6	2	1	1	1	1	1	338
19	756	Insurance - Vehicle	4	4	5	5	3	5	6	2	2	2	2	2	40
20	757	Insurance - General Liability	24	24	25	25	23	25	26	2	2	2	2	1	181
21	758	Insurance - Workman's Comp.	5	5	6	6	4	6	7	2	2	2	2	1	47
22	759	Insurance - Other	7	7	7	7	7	7	7	0	0	0	0	0	49
23	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
24		Reg. Comm. Exp Rate Case Amort.	0	Ō	Ô	0	0	0	0	0	0	0	0	0	0
25	767	Reg. Comm. Exp Other	Ô	Ő	ő	ő	ő	ō	Õ	ő	ő	ő	ō	0	0
26	770	Bad Debt Expense	6	5	7	8	2	7	11	23	25	25	25	22	166
27	775	Miscellaneous Expense	112	25	25	29	18	21	21	535	548	512	512	512	2,870
28		TOTAL SEWER O & M EXPENSES	3,449	3,563	5,374	3,819	3,657	4,181	3,670	3,833	3,852	3,776	3,769	3,596	46,538

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

The WoodsSchedule:B-7Docket No. 060368-WSPage:1 of 1

Schedule Year Ended: 12/31/2005 Preparer: Jack Schreyer

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

		(1)	(2)	(3) Test Year	(4)	(5)
Line	Acct		Historical Year	Adjusted		
No.	No.	Account Name	2000	2005	Difference	% Difference
1	601	Salaries & Wages - Employees	10,087	20,452	10,365	102.75%
2	603	Salaries & Wages - Officers, Exec.	0	146	146	-
3	604	Employee Pensions & Benefits	2,727	3,897	1,170	42.91%
4	610	Purchased Water	0	1,308	1,308	-
5	615	Purchased Power	858	1,561	703	81.94%
6	616	Fuel for Power Production	0	8	8	-
7	618	Chemicals	1,235	744	(491)	- 39.73%
8	620	Materials & Supplies	23,240	130	(23,110)	-99.44%
9	631	Contractual Services - Engineering	0	405	405	-
10	632	Contractual Services - Accounting	493	3,352	2,859	579.92%
11	633	Contractual Services - Legal	0	1	1	-
12	634	Contractual Services - Mgmt. Fees	2,380	2,446	66	2.76%
13	635	Contractual Services - Testing	1,141	1,769	628	55.00%
14	636	Contractual Services - Other	2,513	3,778	1,265	50.32%
15	641	Rental of Building/Real Prop.	0	85	85	-
16	642	Rental of Equipment	0	6	6	-
17	650	Transportation Expenses	273	1,062	789	289.03%
18	656	Insurance - Vehicle	0	76	76	-
19	657	Insurance - General Liability	0	138	138	-
20	658	Insurance - Workman's Comp.	0	72	72	-
21	659	Insurance - Other	0	101	101	-
22	660	Advertising Expense	0	4	4	-
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	-
24	667	Reg. Comm. Exp Other	0	0	0	-
25	670	Bad Debt Expense	0	9	9	-
26	675	Miscellaneous Expense	4,761	1,057	(3,704)	-77.81%
27	TOTAL	. WATER O & M EXPENSES	49,708	42,607	(7,101)	-14.29%
28 29		Total Customers (ERCs) Consumer Price Index - U	64.2	63.8	(0.4)	-0.62% 10.31%
30		Growth Plus Inflation				9.62%

Supporting Schedules: B-5, F-8

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-7 Supl Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	
Line	Acct		
No.	No.	Explanation	
1	603	Sal.&Wages - Exec.	Prior owner did not allocate all admin costs to entities
2	610	Purchased Water	Due to increase in vendor costs over the five year period
3	615	Purchased Power	Due to storm damage recovery costs and increase in fuel charges
4	618	Chemicals	Prior owner did not allocate all Admin costs to entities; incr. in chlorine costs
5	631	Cont. Services - Eng	Prior owner did not allocate all Admin costs to entities
6	632	Cont. Services - Acctg	Prior owner did not allocate all Admin costs to entities
7	633	Cont. Services - Legal	Prior owner did not allocate all Admin costs to entities
8	634	Cont. Services - Mgmt.	Prior owner did not allocate all Admin costs to entities
9	636	Cont. Services - Other	Non-recurring hurricane expense
10	641	Rental of Bldg/Real Prop	Increase in admin/operations office rent
11	642	Rental of Equipment	Increase in rental of equipment
12	656	Insurance - Vehicle	Increase in insurance costs
13	657	Insurance - Gen.Liability	Increase in liability with additional UPIS
14	658	Insurance - Work.Comp.	Increase for additional positions
15	659	Insurance - Other	Increase in costs from year to year
16	670	Bad Debt Expense	Out of period accrual true-up

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

The Woods **Docket No. 060368-WS**

Schedule Year Ended: 12/31/2005

B-8 Schedule: Page: 1 of 1

Preparer: Jack Schreyer

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

		(1)	(2) Historical	(3) Test Year	(4)	(5)
Line	Acct		Year	Adjusted		
No.	No.	Account Name	2000	2005	Difference	% Difference
1	701	Salaries & Wages - Employees	6,213	11,812	5,599	90.12%
2	703	Salaries & Wages - Officers, Exec.	0	96	96	-
3	704	Employee Pensions & Benefits	1,679	2,435	756	45.01%
4	710	Purchased Sewage Treatment	0	339	339	_
5	711	Sludge Removal Expense	1,558	1,493	(65)	-4.19%
6	715	Purchased Power	1,596	2,507	911	57.08%
7	716	Fuel for Power Production	0	3	3	-
8	718	Chemicals	954	2,831	1,877	196.80%
9	720	Materials & Supplies	18,431	171	(18,260)	-99.07%
10	731	Contractual Services - Engineering	595	513	(82)	-13.86%
11	732	Contractual Services - Accounting	128	419	291	227.44%
12	733	Contractual Services - Legal	0	264	264	-
13	734	Contractual Services - Mgmt. Fees	2,380	2,251	(129)	-5.42%
14	735	Contractual Services - Testing	1,157	1,729	572	49.47%
15	736	Contractual Services - Other	2,404	5,867	3,463	144.04%
16	741	Rental of Building/Real Prop.	0	64	64	-
17	742	Rental of Equipment	. 0	30	30	-
18	750	Transportation Expenses	308	942	634	205.70%
19	756	Insurance - Vehicle	0	54	54	-
20	757	Insurance - General Liability	0	107	107	-
21	758	Insurance - Workman's Comp.	0	81	81	-
22	759	Insurance - Other	0	80	80	-
23	760	Advertising Expense	0	0	0	-
24	766	Reg. Comm. Exp Rate Case Amort.	0	0	0	-
25	767	Reg. Comm. Exp Other	0	0	0	-
26	770	Bad Debt Expense	0	300	300	-
27	775	Miscellaneous Expense	3,163	411	(2,752)	-87.00%
28	TOTAL	. SEWER O & M EXPENSES	40,566	34,800	(5,766)	-14.22%
29 30 31		Total Customers (ERCs) Consumer Price Index - U Growth Plus Inflation	61	62	1	0.90% 10.31% 11.30%

Supporting Schedules: B-6, F-8

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

The Woods Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-8 Supl Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	
Line	Acct		
No.	No.	Explanation	
1	703	Sal.&Wages - Exec.	Prior owner did not allocate all admin costs to entities
2	731	Cont. Services - Eng	Prior owner did not allocate all Admin costs to entities
3	732	Cont. Services - Acctg	Prior owner did not allocate all Admin costs to entities
4	733	Cont. Services - Legal	Prior owner did not allocate all Admin costs to entities
5	734	Cont. Services - Mgmt.	Prior owner did not allocate all Admin costs to entities
6	736	Cont. Services - Other	Non-recurring hurricane expense
7	741	Rental of Bldg/Real Prop.	Increase in admin/operations office rent
8	742	Rental of Equipment	Increase in rental of equipment
9	756	Insurance - Vehicle	Increase in insurance costs
10	757	Insurance - Gen.Liability	Increase in liability with additional UPIS
11	758	Insurance - Work.Comp.	Increase for additional positions
12	759	Insurance - Other	Increase in costs from year to year
13	770	Bad Debt Expense	Out of period accrual true-up

Contractual Services

Florida Public Service Commission

The Woods Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: B-9 Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)
Line				
No.	Consultant	Type of Service	Amount	Description of Work Performed
Wate	er			
1	Aqua Services, Inc.	Management	1,971	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,567	Testing-Treat-Ops
3	27643GENERAL UTILITIES CORP.	Oth-Source-Ops	825	Oth-Source-Ops
4	28332FLORIDA LAWN CARE	Oth-Treat-Ops	849	Oth-Treat-Ops
5	23918Severn Trent	Oth-Cust Acct	507	Oth-Cust Acct
6				
7				
8				
9				
10				
Sew	er			
11	Aqua Services, Inc.	Management	1,855	Corporate services and sundry charges
12	26483Harbor Branch	Testing-T&D-Oper	1,547	Testing-T&D-Oper
13	27643GENERAL UTIL. CORP.	Oth-T&D-Ops	915	Oth-T&D-Ops
14	28331DUNSTAN & SON PLUMBING	Oth-T&D-Ops	424	Oth-T&D-Ops
15	28332FLORIDA LAWN CARE	Oth-T&D-Ops	1,143	Oth-T&D-Ops
16	23918Severn Trent	Oth-Cust Acct	465	Oth-Cust Acct
17				
18 19				
20				
20				

Analysis of Rate Case Expense

Florida Public Service Commission

The Woods Docket No. 060368-WS

Test Year Ending 12/31/05

Schedule: Page:

B-10 1 of 1

Preparer:

Jack Schreyer

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.

	(1)	(2)	(3)	(4)	(5)	(6)
Line	Firm or	Counsel, Consultant	Hourly	Total Est of	Type of Service	Comments
No.	Vendor Name	or Witness	Rate	Firm's Charges	Rendered	
4	Aqua Utilities Florida, Inc.			351 388	Corp. Charges	
	Aqua Utilities Florida, Inc.				Copies	
3	Aqua Utilities Florida, Inc.				Postage	
٥	Aqua Utilities Florida, Inc.				Payroll	
4	Aqua Utilities Florida, Inc.				Temp. Agency	
5	Aqua Utilities Florida, Inc.			78,770		
7	Aqua Utilities Florida, Inc.				Travel	
/	•				Consulting	
8	Aqua Utilities Florida, Inc.				Legal	
9	Rutledge, Ecenia, Purnell & Hoffman			0,712	Legal	
10	Abel, Band, Russel			1,260	Legal	
11	Ward, Mullen, Franceski	Tim Ward, Lee Mullen, Dan Franceski		370,000	Consulting	
12	FL PSC	FL PSC		9,000	Filing Fee	
13	Rutledge, Ecenia, Purnell	Ken Hoffman	275.00	242,000	Legal	
	& Hoffman				B : 0	
14	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies	
15	Guastella & Assoc.	John F Guastella, John M		425,000	•	Analysis of Books,
15	Guastella & Assoc.	Guastella, Gary White		420,000	Accounting,	Used & Useful studies,
		Oddstella, Odry Willie			Engineering	Prep of MFRs,
					Lingiliteering	Interrogs. &
						Conferences.
16	Notice Requirement			3,200	Newspaper	16 County Notices placed 2 times
					Notices	
17	Customer Notices -			3,000	Customer	Notices send twice (1 per hearing
	Printing				Notification	
18	Customer Notices -			20,700	Customer	Notices send twice (1 per hearing
	Postage & Mailing				Notification	
19					_	
20	Total			1,845,725	=	
	Estimate Through PAA []	or Commission Hearing [X]			_	

		(A)	(B) Wate	(C)	(D) Sewer	(E)
a b	,	Total	Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
c	Prior Unamortized Rate Case Expense		0.258%	0	0.260%	0
e f	Subtotal Prior Cases	0	0.250% _	0	0.200% _	0
g h	Current rate Case Expense	1,845,725	0.258% _	4,766	0.260% _	4,803
i	Total Projected Rate Case Expense	1,845,725		4,766		4,803
k I	Amortization Period in Years: Annual Amortization	461,431	_ =	1,191	-	1,201

n Method of Allocation Between Systems:

(Provide Calculation)

Note: Allocation is by ERCs of the sytems in this rate case filing.

Analysis of Major Maintenance Projects

Florida Public Service Commission

The Woods Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: B-11
Page: 1 of 1
Preparer: Jack Schreyer

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

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

Allocation of Expenses

Florida Public Service Commission

The Woods Docket No. 060368-WS Schedule: B-12 Page: 1 of 3

Schedule Year Ended: 12/31/2005 Historical [X] Projected [] Preparer: Jack Schreyer

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1) Line	(2) Acct.	(3)	(4) Allo	(5) cation Percen	(6) stages (Note	(7) A)	(8) Allocation	(9)	(10) Amounts A	(11) Allocated	(12)
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.20%	0.19%		0.39%	Customers *	146	96		243
2	604 / 704	Pensions & Benefits	0.20%	0.19%		0.39%	Customers *	3,897	2,435		6,332
3	632 / 732	Contractual Services - Acctg	0.20%	0.19%		0.39%	Customers *	3,352	419		3,771
4	633 / 733	Contractual Services - Legal	0.20%	0.19%		0.39%	Customers *	1	264		265
5	634 / 734	Contractual Services - Mgmt.	0.20%	0.19%		0.39%	Customers *	2,446	2,251		4,697
6	641 / 741	Rental of Building/Real Prop.	0.20%	0.19%		0.39%	Customers *	85	64		149
7	656 / 756	Insurance - Vehicle	0.20%	0.19%		0.39%	Customers *	76	54		130
8	657 / 757	Insurance - General Liability	0.20%	0.19%		0.39%	Customers *	138	107		246
9	658 / 758	Insurance - Work. Comp.	0.20%	0.19%		0.39%	Customers *	72	81		153
10	659 / 759	Insurance - Other	0.20%	0.19%		0.39%	Customers *	101	80		181
11	675 / 775	Miscellaneous Expense	0.20%	0.19%		0.39%	Customers *	1,057	411		1,468

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

^{*} These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

Allocation of Expenses

The Woods Docket No. 060368-WS

Schedule Year Ended: 12/31/2006 Historical [X] Projected [X]

Florida Public Service Commission

Schedule: B-12

Page:

2 of 3

Preparer: Jack Schrever

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1) Line	(2) Acct.	(3)	(4) Allo	(5) cation Percen	(6) stages (Note	(7)	(8) Allocation	(9)	(10) Amounts A	(11) Allocated	(12)
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.20%	0.19%		0.39%	Customers •	137	92		228
2	604 / 704	Pensions & Benefits	0.20%	0.19%		0.39%	Customers *	4,494	3,385		7,879
3	632 / 732	Contractual Services - Acctg	0.20%	0.19%		0.39%	Customers *	419	281		700
4	633 / 733	Contractual Services - Legal	0.20%	0.19%		0.39%	Customers *	1,028	443		1,471
5	634 / 734	Contractual Services - Mgmt.	0.20%	0.19%		0.39%	Customers *	1,420	1,071		2,491
6	641 / 741	Rental of Building/Real Prop.	0.20%	0.19%		0.39%	Customers *	80	34		114
7	656 / 756	Insurance - Vehicle	0.20%	0.19%		0.39%	Customers *	34	36		69
8	657 / 757	Insurance - General Liability	0.20%	0.19%		0.39%	Customers *	198	164		363
9	658 / 758	Insurance - Work, Comp.	0.20%	0.19%		0.39%	Customers *	28	44		72
10	659 / 759	Insurance - Other	0.20%	0.19%		0.39%	Customers *	76	43		119
11	675 / 775	Miscellaneous Expense	0.20%	0.19%		0.39%	Customers *	2,970	2,379		5,349

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

^{*} These accounts are allocated primarily by Customer count; the amounts shown contain the allocated amount plus some direct charges

Allocation of Expenses

Florida Public Service Commission

Schedule: B-12 Page:

3 of 3

Preparer: Jack Schreyer

The Woods Docket No. 060368-WS

Schedule Year Ended: 12/31/2007 Historical [] Projected [X]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

(1) Line	(2) Acct.	(3)	(4) Allo	(5) cation Percen	(6) tages (Note	(7) A)	(8) Allocation	(9)	(10) Amounts A	(11) Allocated	(12)
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.16%	0.16%		0.33%	ERCs •	95	47		142
2	604 / 704	Pensions & Benefits	0.16%	0.16%		0.33%	ERCs *	5,281	4,027		9,309
3	632 / 732	Contractual Services - Acctg	0.16%	0.16%		0.33%	ERCs *	447	287		735
4	633 / 733	Contractual Services - Legal	0.16%	0.16%		0.33%	ERCs *	1,036	536		1,572
5	634 / 734	Contractual Services - Mgmt.	0.16%	0.16%		0.33%	ERCs *	1,643	1,223		2,866
6	641 / 741	Rental of Building/Real Prop.	0.16%	0.16%		0.33%	ERCs *	97	41		138
7	656 / 756	Insurance - Vehicle	0.16%	0.16%		0.33%	ERCs *	38	40		78
8	657 / 757	Insurance - General Liability	0.16%	0.16%		0.33%	ERCs *	214	181		395
9	658 / 758	Insurance - Work. Comp.	0.16%	0.16%		0.33%	ERCs *	28	47		75
10	659 / 759	Insurance - Other	0.16%	0.16%		0.33%	ERCs *	82	49		131
11	666 / 766	Rate Case Amort	0.26%	0.26%		0.52%	ERCs	1,191	1,201		2,392
12	675 / 775	Miscellaneous Expense	0.16%	0.16%		0.33%	ERCs *	3,537	2,823		6,360

Note A: Statewide expenses are allocated down to Water and Sewer systems by these percentages

^{*} These accounts are allocated primarily by ERCs; the amounts shown contain the allocated amount plus some direct charges

Net Depreciation Expense - Water

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Schedule Year Ended: 12/31/2005
Historical [X] Projected []

Schedule: B-13
Page: 1 of 3
Preparer: Jack Schreyer

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

		(1)	(5)	(6) preciation Expe	(7)	(8)	(9) Used &
		-	2005	oreciation Expe	Adjusted	Used &	Useful
1 (Per	Utility	•	Useful	Depreciation
Line		Assount No. and Nome		•	Depreciation		•
No.	INITANIO	Account No. and Name	Books	Adjustments	Expense	%%	Expense
1		IBLE PLANT	0	0	0	100 000/	0
2	301.1	Organization	0	0	0	100.00%	13
3	302.1	Franchises	13	0	13	100.00%	
4	339.1	Other Plant & Misc. Equipment	5,931	(0)	5,931	100.00%	5,931
5		E OF SUPPLY & PUMPING PLANT	0	0	0	100.009/	0
6	303.2	Land & Land Rights	0	0	0	100.00%	0 125
7	304.2	Structures & Improvements	125	0	125	100.00%	
8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	. 0
9	306.2	Lake, River & Other Intakes	0	0	0	100.00%	0
10	307.2	Wells & Springs	0	0	0	100.00%	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0
12	309.2	Supply Mains	4	(0)	4	100.00%	4
13	310.2	Power Generation Equipment	0	0	0	100.00%	0
		Pumping Equipment	209	(0)	209	100.00%	209
15	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0
16		TREATMENT PLANT					
17	303.3	Land & Land Rights	0	0	0	100.00%	_0
	304.3	Structures & Improvements	76	(0)	76	100.00%	76
19	311.3	Pumping Equipment	0	0	0	100.00%	0
20	320.3	Water Treatment Equipment	832	(0)	832	100.00%	832
21	339.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0
22		MISSION & DISTRIBUTION PLANT					
23	303.4	Land & Land Rights	0	0	0	100.00%	0
24	304.4	Structures & Improvements	0	0	0	100.00%	0
25	311.4	Pumping Equipment	0	214	214	100.00%	214
26	330.4	Distr. Reservoirs & Standpipes	192	(0)	192	100.00%	192
27	331.4	Transm. & Distribution Mains	119	1	121	42.69%	52
28	333.4	Services	18	(2)	16	100.00%	16
29	334.4	Meters & Meter Installations	170	0	170	100.00%	170
30	335.4	Hydrants	0	0	0	42.69%	0
31	336.4	Backflow Prevention	0	0	0	100.00%	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0
33	GENER	AL PLANT					
34	303.5	Land & Land Rights	0	0	0	100.00%	0
35	304.5	Structures & Improvements	0	0	0	100.00%	0
36	340.5	Office Furniture & Equipment	8	0	8	100.00%	8
37	340.51	Computer Equipment	0	29	29	100.00%	29
38	341.5	Transportation Equipment	0	0	0	100.00%	0
39	342.5	Stores Equipment	0	0	0	100.00%	0
40	343.5	Tools, Shop & Garage Equipment	717	48	765	100.00%	765
41	344.5	Laboratory Equipment	0	0	0	100.00%	0
42	345.5	Power Operated Equipment	0	0	0	100.00%	0
43	346.5	Communication Equipment	ō	0	Ō	100.00%	0
44	347.5	Miscellaneous Equipment	0	Ō	0	100.00%	0
	348.5	Other Tangible Plant	0	0	Õ	100.00%	0
46		TOTAL DEPRECIATION EXPENSE	8,413	291	8,704		8,635
		Composite U&U Rate				99.21%	
47		(LESS) AMORTIZATION OF CIAC	(4,569)	363	(4,206)		(4,173)
48		NET DEPRECIATION EXPENSE - WATER	3,845	653	4,498		4,462
49		Net Depr Expense Used & Useful	3,814				

Net Depreciation Expense - Water

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Schedule Year Ended: 12/31/2006

Schedule Year Ended: 12/31/2006 Historical [] Projected [X] Schedule: B-13 Page: 2 of 3

Preparer: Jack Schreyer

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

		(1)	(5)	(6) preciation Expe	(7)	(8)	(9) Used &	(10) Used &
		-	2006		Adjusted	Used &	Useful	Useful
Line			Year	Utility	Depreciation	Useful		Change Over
No.		Account No. and Name	Expense	Adjustments	Expense	%	Expense	Prior Year
1	INTANG	IBLE PLANT						
2	301.1	Organization	0	0	0	100.00%	0	0
3	302.1	Franchises	13	0	13	100.00%	13	0
4	339.1	Other Plant & Misc. Equipment	5,931	0	5,931	100.00%	5,931	0
5	SOURC	E OF SUPPLY & PUMPING PLANT	,-		-,		,	
6	303.2	Land & Land Rights	0	0	0	100.00%	0	0
7	304.2	Structures & Improvements	125	0	125	100.00%	125	0
8	305.2	Collect. & Impound Reservoirs	0	0	0	100.00%	0	0
9	306.2	Lake, River & Other Intakes	0	0	0	100.00%	0	0
10	307.2	Wells & Springs	0	0	0	100.00%	0	0
11	308.2	Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0
12	309.2	Supply Mains	4	0	4	100.00%	4	(0)
13	310.2	Power Generation Equipment	0	0	0	100.00%	0	0
14	311.2	Pumping Equipment	209	0	209	100.00%	209	0
15	339.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
16	WATER	TREATMENT PLANT						
17	303.3	Land & Land Rights	0	0	0	100.00%	0	0
18	304.3	Structures & Improvements	532	0	532	100.00%	532	457
19	311.3	Pumping Equipment	0	0	0	100.00%	0	0
20	320.3	Water Treatment Equipment	930	0	930	100.00%	930	98
21	339.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
22	TRANS	MISSION & DISTRIBUTION PLANT						
23	303.4	Land & Land Rights	0	0	0	100.00%	0	0
24	304.4	Structures & Improvements	0	0	0	100.00%	0	0
25	311.4	Pumping Equipment	286	0	286	100.00%	286	72
26	330.4	Distr. Reservoirs & Standpipes	221	0	221	100.00%	221	29
27	331.4	Transm. & Distribution Mains	147	0	147	42.64%	63	11
28	333.4	Services	16	0	16	100.00%	16	(0)
29	334.4	Meters & Meter Installations	165	0	165	100.00%	165	(5)
30	335.4	Hydrants	0	0	0	42.64%	0	0
31		Backflow Prevention	0	0	0	100.00%	0	0
32	339.4	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33		AL PLANT						
34		Land & Land Rights	0	0	0	100.00%	0	0
35		Structures & Improvements	0	0	0	100.00%	0	0
36		Office Furniture & Equipment	8	0	8	100.00%	8	0
37	340.51	Computer Equipment	216	0	216	100.00%	216	186
38		Transportation Equipment	0	0	0	100.00%	0	0
39	342.5	Stores Equipment	0	0	0	100.00%	0	0
40	_	Tools, Shop & Garage Equipment	1,020	0	1,020	100.00%	1,020	255
41		Laboratory Equipment	0	0	0	100.00%	0	0
42		Power Operated Equipment	0	0	0	100.00%	0	0
43		Communication Equipment	0	0	0	100.00%	0	0
44		Miscellaneous Equipment	0	0	0	100.00%	0	0
45	348.5	Other Tangible Plant	0	0	0	100.00%	0	0
40		TOTAL DEBRECIATION EVENING	0.000				0.700	1.100
42		TOTAL DEPRECIATION EXPENSE	9,822	0	9,822	00 4461	9,738	1,103
λO		Composite NU&U Rate	(2.040)	^	/2 pd 5\	99.14%	(0.004)	000
43		(LESS) AMORTIZATION OF CIAC	(3,918)	0	(3,918)		(3,884)	288
44		NET DEPRECIATION EXPENSE - WATER	5,904	0	5,904		5,854	1,392
						:		,,002

Net Depreciation Expense - Water

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Schedule Year Ended: 12/31/2007
Historical [] Projected [X]

Schedule: B-13
Page: 3 of 3
Preparer: Jack Schreyer

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

Depreciation Property Prope			(1)	(5)	(6)	(7)	(8)	(9)	(10)
No.			-		preciation Expe		1110		
No. Account No. and Name					1.16004	,			
INTANCIBLE PLANT 2 3011 Organization 0 0 0 100.00% 0 0 0 3 302.1 Franchises 13 0 13 100.00% 13 0 0 0 3 302.1 Franchises 13 0 0 0 100.00% 0 0 0 3 302.1 Cher Plant & Misc. Equipment 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0			A (A) (A)		•	,		•	
2 30.1.1 Organization		IN IT AND		Expense	Adjustments	Expense	% 0	Expense	Filor real
3 30.2.1 Franchises 13 0 13 100.00% 13 0 0 3 3 0 3 3 3 3				•	0	0	100 000/	0	n
339.1 Other Plant & Misc. Equipment 0 0 0 100.00% 0 (5,931)			•						_
SOURCE OF SUPPLY & PUMPING PLANT									
6 303.2 Land & Land Rights			, ,	U	U	U	100.0076	U	(3,337)
20 20 30 30 30 30 30 30				0	0	0	100 000/	0	0
8 305.2 Collect. & Impound Reservoirs			3	_	-			-	
9 906.2 Lake, River & Other Intakes			•						
10 307.2 Wells & Springs			·					_	
1 308.2 Infiltration Gaileries & Tunnels			·	_					
12 309.2 Supply Mains				_	_	_			
13 310.2 Power Generation Equipment 0 0 0 100.00% 209 0 0 14 311.2 Pumping Equipment 209 0 209 100.00% 209 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 100.00% 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0					=			_	
14 311.2 Pumping Equipment 209 0 209 100.00% 209 0 0 15 399.2 0 ther Plant & Misc. Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0			• • •		_			•	
15 339.2 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 16 WATER TREATMENT PLANT	_		· ·			_			
WATER TREATMENT PLANT								_	
17 303.3 Land & Land Rights 0 0 0 100.00% 0 0 0 18 304.3 Structures & Improvements 960 0 960 100.00% 960 428 311.3 Pumping Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0				U	U	U	100.00%	U	U
18 304.3 Structures & Improvements 960 0 960 100.00% 960 428 9311.3 Pumping Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0				0	0	0	100.00%	0	0
19 311.3 Pumping Equipment 0 0 0 100.00% 0 0 0 20320.3 Water Treatment Equipment 2,008 0 2,008 100.00% 2,008 1,078 21 339.3 Other Plant & Misc. Equipment 0 0 0 0 100.00% 0 0 0 2 TRANSMISSION & DISTRIBUTION PLANT 23 303.4 Land & Land Rights 0 0 0 100.00% 0 0 0 0 25 311.4 Pumping Equipment 285 0 285 100.00% 285 (1) 26 311.4 Pumping Equipment 285 0 285 100.00% 285 (1) 26 330.4 Distr. Reservoirs & Standpipes 537 0 537 100.00% 285 (1) 27 331.4 Transm. & Distribution Mains 253 0 253 42.59% 108 45 28 333.4 Services 16 0 16 100.00% 16 0 0 29 334.4 Meters & Meter Installations 212 0 212 100.00% 212 47 30 335.4 Hydrants 0 0 0 42.59% 0 0 0 1336.4 Backflow Prevention 0 0 0 42.59% 0 0 0 33 39.4 Other Plant & Misc. Equipment 0 0 0 0 100.00% 0 0 0 3 305.4 Land & Land Rights 0 0 0 0 100.00% 0 0 0 3 305.5 Land & Land Rights 0 0 0 0 100.00% 0 0 0 3 305.5 Structures & Improvements 0 0 0 0 100.00% 0 0 0 3 305.5 Structures & Improvements 0 0 0 0 100.00% 0 0 0 3 340.5 Office Furniture & Equipment 8 0 8 100.00% 8 0 0 3 340.5 Office Furniture & Equipment 8 0 8 100.00% 60 38 341.5 Transportation Equipment 601 0 601 100.00% 0 0 0 3 340.5 Transportation Equipment 0 0 0 0 100.00% 0 0 0 3 342.5 Stores Equipment 0 0 0 0 100.00% 0 0 0 3 342.5 Stores Equipment 0 0 0 0 100.00% 0 0 0 0 3 342.5 Stores Equipment 0 0 0 0 100.00% 0 0 0 0 3 342.5 Stores Equipment 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	-		-		_	
20 320.3 Water Treatment Equipment 2,008 0 2,008 100.00% 2,008 1,078			·						
21 339.3 Other Plant & Misc. Equipment 0 0 0 100.00% 0 0 0 0 0 0 0 0 0				_		_		-	
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24 304.4 Structures & Improvements 0				^	0	0	100 000/	0	0
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27 331.4 Transm. & Distribution Mains 253 0 253 42.59% 108 45	-		,		_				
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31 336.4 Backflow Prevention 0 0 0 100.00% 0 0 0 0 0 0 0 0 0									
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35 304.5 Structures & Improvements 0 0 0 100.00% 0 0 36 340.5 Office Furniture & Equipment 8 0 8 100.00% 8 0 37 340.51 Computer Equipment 601 0 601 100.00% 601 386 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 0 0 39 342.5 Stores Equipment 0 0 0 0 100.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							400.000/	0	0
36 340.5 Office Furniture & Equipment 8 0 8 100.00% 8 0 37 340.51 Computer Equipment 601 0 601 100.00% 601 386 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 0 40 343.5 Tools, Shop & Garage Equipment 1,020 0 1,020 100.00% 1,020 0 41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 100.00% 0 0 43 348.5 Other Tangible Plant 0 0 100.00% 0 0 42 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 6,251 0 6,251 6,106 (3,632) <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td>					-			-	-
37 340.51 Computer Equipment 601 0 601 100.00% 601 386 38 341.5 Transportation Equipment 0 0 0 100.00% 0 0 39 342.5 Stores Equipment 0 0 0 100.00% 0 0 40 343.5 Tools, Shop & Garage Equipment 1,020 0 1,020 100.00% 1,020 0 41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 43 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 47 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 0 0 0 (4,039) 0 (3,945) (61)			,					_	
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39 342.5 Stores Equipment 0 0 0 100.00% 0 0 40 343.5 Tools, Shop & Garage Equipment 1,020 0 1,020 100.00% 1,020 0 41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 42 TOTAL DEPRECIATION EXPENSE 6,251 0 6,251 6,106 (3,632) Composite NU&U Rate 97.68% 43 (LESS) AMORTIZATION OF CIAC (4,039) 0 (4,039) (3,945) (61)			· · · · · · · · · · · · · · · · · · ·						
40 343.5 Tools, Shop & Garage Equipment 1,020 0 1,020 100.00% 1,020 0 41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 42 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 6,251 0 6,251 6,106 (3,632) 43 (LESS) AMORTIZATION OF CIAC (4,039) 0 (4,039) 0 (4,039) (3,945) (61)	-	-			_			=	
41 344.5 Laboratory Equipment 0 0 0 100.00% 0 0 42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 42 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 6,251 0 6,251 6,106 (3,632) 43 (LESS) AMORTIZATION OF CIAC (4,039) 0 (4,039) 0 (4,039) (3,945) (61)			• •	_		_			
42 345.5 Power Operated Equipment 0 0 0 100.00% 0 0 43 346.5 Communication Equipment 0 0 0 100.00% 0 0 44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 42 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 6,251 0 6,251 6,106 (3,632) 43 (LESS) AMORTIZATION OF CIAC (4,039) 0 (4,039) 0 (4,039) (3,945) (61)					-			* * * * * * * * * * * * * * * * * * * *	
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44 347.5 Miscellaneous Equipment 0 0 0 100.00% 0 0 45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 42 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 6,251 0 6,251 6,106 (3,632) 43 (LESS) AMORTIZATION OF CIAC (4,039) 0 (4,039) (3,945) (61)					_			-	
45 348.5 Other Tangible Plant 0 0 0 100.00% 0 0 42 TOTAL DEPRECIATION EXPENSE Composite NU&U Rate 43 (LESS) AMORTIZATION OF CIAC (4,039) 0 (4,039) (3,945) (61)			• •						
42 TOTAL DEPRECIATION EXPENSE 6,251 0 6,251 6,106 (3,632) Composite NU&U Rate 97.68% 43 (LESS) AMORTIZATION OF CIAC (4,039) 0 (4,039) (3,945) (61)									
Composite NU&U Rate 97.68% 43 (LESS) AMORTIZATION OF CIAC (4,039) 0 (4,039) (3,945) (61)	45	348.5	Other Tangible Plant	0	U	U	100.00%	U	U
Composite NU&U Rate 97.68% 43 (LESS) AMORTIZATION OF CIAC (4,039) 0 (4,039) (3,945) (61)	42		TOTAL DEPRECIATION EXPENSE	6.251	0	6.251		6.106	(3.632)
	-			-1-51	_	-1	97.68%	-,	(-,/
44 NET DEPRECIATION EXPENSE - WATER 2,212 0 2,212 2,161 (3,693)	43		(LESS) AMORTIZATION OF CIAC	(4,039)) 0	(4,039)		(3,945	(61)
	44		NET DEPRECIATION EXPENSE - WATER	2,212	0	2,212		2,161	(3,693)

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Page: 1 of 3
Schedule Year Ended: 12/31/2005
Preparer: Jack Schr
Historical [X] Projected []
Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Jack Schreyer

	<u>-</u>	De	oreciation Expe	(5) (6) (7) Depreciation Expense				
	·	2005	production Expe	Adjusted	Used &	Used & Useful		
Line		Per	Utility	Depreciation	Used & Useful	Depreciation		
No.	Account No. and Name	Books	Adjustments	Expense	%	Expense		
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	100.00%	0		
3	352.1 Franchises	0	11	11	100.00%	11		
4 5	389.1 Other Plant & Misc. Equipment COLLECTION PLANT	0	0	0	100.00%	0		
6	353.2 Land & Land Rights	0	0	0	100.00%	0		
7.	354.2 Structures & Improvements	0	0	0	100.00%	0		
8	355.2 Power Generation Equipment	197	(197)	0	100.00%	ő		
9	360.2 Collection Sewers - Force	0	` o´	ō	100.00%	Ö		
10	361.2 Collection Sewers - Gravity	0	197	197	100.00%	197		
11	362.2 Special Collecting Structures	0	0	0	100.00%	0		
	363.2 Services to Customers	0	0	0	100.00%	0		
	364.2 Flow Measuring Devices	0	0	0	100.00%	0		
14	365.2 Flow Measuring Installations 389.2 Other Plant & Misc. Equipment	0	21	21	100.00%	21		
	389.2 Other Plant & Misc. Equipment SYSTEM PUMPING PLANT	0	0	0	100.00%	0		
	353.3 Land & Land Rights	0	0	0	100.00%	0		
	354.3 Structures & Improvements	0	0	0	100.00%	ő		
	355.3 Power Generation Equipment	305	(305)	ő	100.00%	Ō		
20	370.3 Receiving Wells	0	0	0	100.00%	0		
21	371.3 Pumping Equipment	0	366	366	100.00%	366		
	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0		
	TREATMENT AND DISPOSAL PLANT	_	_	_				
24	353.4 Land & Land Rights	0	0	0	100.00%	0		
	354.4 Structures & Improvements 355.4 Power Generation Equipment	230 56	(230)	0	100.00%	0		
27	380.4 Treatment & Disposal Equipment	00	(56) 230	0 230	100.00% 100.00%	0 230		
	381.4 Plant Sewers	0	56	56	100.00%	230 56		
	382.4 Outfall Sewer Lines	ő	0	0	100.00%	0		
30	389.4 Other Plant & Misc. Equipment	ō	ő	o o	100.00%	ő		
31	RECLAIMED WATER TREATMENT PLANT			_		_		
	353.5 Land & Land Rights	0	0	0	100.00%	0		
	354.5 Structures & Improvements	0	0	0	100.00%	0		
	355.5 Power Generation Equipment	0	0	0	100.00%	0		
	371.5 Pumping Equipment	10	(10)	0	100.00%	0		
	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0		
37 38	380.5 Treatment & Disposal Equipment 381.5 Plant Sewers	0	15 0	15	100.00%	15		
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00% 100.00%	0		
	RECLAIMED WATER DISTRIBUTION PLANT	· ·	0	U	100.0076	U		
41	352.6 Franchises	0	0	0	100.00%	0		
42	353.6 Land & Land Rights	0	0	Ö	100.00%	Ö		
43	354.6 Structures & Improvements	0	0	0	100.00%	0		
	1, 1	0	0	0	100.00%	0		
45	366.6 Reuse Services	0	0	0	100.00%	0		
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0		
47 48	371.6 Pumping Equipment 375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0		
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00% 100.00%	0		
50		U	J	U	100.0076	U		
51	353.7 Land & Land Rights	7	(7)	0	100.00%	0		
52	354.7 Structures & Improvements	0	O O	Ö	100.00%	Ō		
53	390.7 Office Furniture & Equipment	0	7	7	100.00%	7		
54	390.71 Computer Equipment	0	28	28	100.00%	28		
55		0	0	0	100.00%	0		
56 57	392.7 Stores Equipment 393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0		
58	393.7 Tools, Shop & Garage Equipment 394.7 Laboratory Equipment	0	0	0	100.00%	0		
59	395.7 Power Operated Equipment	0	0	0	100.00% 100.00%	0		
60	396.7 Communication Equipment	325	(325)	0	100.00%	0		
61	397.7 Miscellaneous Equipment	0	(525)	0	100.00%	0		
62	398.7 Other Tangible Plant	0	325	325	100.00%	325		
63	TOTAL DEPRECIATION EXPENSE	1,130	125	1,255		1,255		
64	Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	(1,140)	691	(448)	100.00%	(448)		
65	NET DEPRECIATION EXPENSE - SEWER	(9)	816	807		807		

Net Depreciation Expense - Sewer

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [] Projected [X]

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

Jack Schreyer

2006 Adjusted Used & Line Year Utility Depreciation Useful De	Used & Useful preciation Expense 0 111 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Used & Useful Useful Change Over Prior Year 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
INTANGIBLE PLANT 2 351.1 Organization 0 0 0 0 100.00%	0 11 0 0 0 0 0 280 0 0 0 0 280	0 0 0 0 0 0 0 83 0 0
2 351.1 Organization 0 0 0 100.00% 3 352.1 Franchises 11 0 11 100.00% 4 389.1 Other Plant & Misc. Equipment 0 0 0 100.00% 5 COLLECTION PLANT 6 353.2 Land & Land Rights 0 0 0 100.00% 7 354.2 Structures & Improvements 0 0 0 100.00% 8 355.2 Power Generation Equipment 0 0 0 100.00% 9 360.2 Collection Sewers - Force 0 0 0 100.00% 10 361.2 Collection Sewers - Gravity 280 0 280 100.00% 11 362.2 Special Collecting Structures 0 0 0 100.00% 12 363.2 Services to Customers 0 0 0 100.00% 13 364.2 Flow Measuring Devices 0 0 0 100.00%	11 0 0 0 0 0 280 0 0 0 280 0	0 0 0 0 0 0 83 0 0 0
3 352.1 Franchises 11 0 11 100.00% 4 389.1 Other Plant & Misc. Equipment 0 0 0 100.00% 5 COLLECTION PLANT 0 0 0 100.00% 6 353.2 Land & Land Rights 0 0 0 100.00% 7 354.2 Structures & Improvements 0 0 0 100.00% 8 355.2 Power Generation Equipment 0 0 0 100.00% 9 360.2 Collection Sewers - Force 0 0 0 100.00% 10 361.2 Collection Sewers - Gravity 280 0 280 100.00% 11 362.2 Special Collecting Structures 0 0 0 100.00% 12 363.2 Services to Customers 0 0 0 100.00% 13 364.2 Flow Measuring Devices 0 0 0 100.00%	11 0 0 0 0 0 280 0 0 0 280 0	0 0 0 0 0 0 83 0 0 0
4 389.1 Other Plant & Misc. Equipment 0 0 0 100.00% 5 COLLECTION PLANT 0 0 0 100.00% 7 353.2 Land & Land Rights 0 0 0 100.00% 8 353.2 Power Generation Equipment 0 0 0 100.00% 9 360.2 Collection Sewers - Force 0 0 0 100.00% 10 361.2 Collection Sewers - Gravity 280 0 280 100.00% 11 362.2 Special Collecting Structures 0 0 0 100.00% 12 363.2 Services to Customers 0 0 0 100.00% 13 364.2 Flow Measuring Devices 0 0 0 100.00%	0 0 0 0 280 0 0 0 28	0 0 0 0 83 0 0 0
5 COLLECTION PLANT 6 353.2 Land & Land Rights 0 0 0 100.00% 7 354.2 Structures & Improvements 0 0 0 100.00% 8 355.2 Power Generation Equipment 0 0 0 100.00% 9 360.2 Collection Sewers - Force 0 0 0 100.00% 10 361.2 Collection Sewers - Gravity 280 0 280 100.00% 11 362.2 Special Collecting Structures 0 0 0 100.00% 12 363.2 Services to Customers 0 0 0 100.00% 13 364.2 Flow Measuring Devices 0 0 0 100.00%	0 0 0 0 280 0 0 0 28	0 0 0 0 83 0 0
6 353.2 Land & Land Rights 0 0 0 100.00% 7 354.2 Structures & Improvements 0 0 0 100.00% 8 355.2 Power Generation Equipment 0 0 0 100.00% 9 360.2 Collection Sewers - Force 0 0 0 100.00% 10 361.2 Collection Sewers - Gravity 280 0 280 100.00% 11 362.2 Special Collecting Structures 0 0 0 100.00% 12 363.2 Services to Customers 0 0 0 100.00% 13 364.2 Flow Measuring Devices 0 0 0 100.00%	0 0 280 0 0 0 28 0	0 0 0 83 0 0 0
8 355.2 Power Generation Equipment 0 0 0 100.00% 9 360.2 Collection Sewers - Force 0 0 0 100.00% 10 361.2 Collection Sewers - Gravity 280 0 280 100.00% 11 362.2 Special Collecting Structures 0 0 0 100.00% 12 363.2 Services to Customers 0 0 0 100.00% 13 364.2 Flow Measuring Devices 0 0 0 100.00%	0 0 280 0 0 0 28	0 0 83 0 0 0 7
9 360.2 Collection Sewers - Force 0 0 0 100.00% 10 361.2 Collection Sewers - Gravity 280 0 280 100.00% 11 362.2 Special Collecting Structures 0 0 0 100.00% 12 363.2 Services to Customers 0 0 0 100.00% 13 364.2 Flow Measuring Devices 0 0 0 100.00%	0 280 0 0 0 28	0 83 0 0 0 7
10 361.2 Collection Sewers - Gravity 280 0 280 100.00% 11 362.2 Special Collecting Structures 0 0 0 100.00% 12 363.2 Services to Customers 0 0 0 100.00% 13 364.2 Flow Measuring Devices 0 0 0 100.00%	280 0 0 0 28 0	83 0 0 0 7
11 362.2 Special Collecting Structures 0 0 0 100.00% 12 363.2 Services to Customers 0 0 0 100.00% 13 364.2 Flow Measuring Devices 0 0 0 100.00%	0 0 0 28 0	0 0 0 7
12 363.2 Services to Customers 0 0 0 100.00% 13 364.2 Flow Measuring Devices 0 0 0 100.00%	0 0 28 0	0 0 7
13 364.2 Flow Measuring Devices 0 0 0 100.00%	0 28 0	0 7
· · · · · · · · · · · · · · · · · · ·	0	
15 389.2 Other Plant & Misc. Equipment 0 0 0 100.00%	0	0
16 SYSTEM PUMPING PLANT	Λ.	
17 353.3 Land & Land Rights 0 0 0 100.00%		0
18 354.3 Structures & Improvements 0 0 100.00% 19 355.3 Power Generation Equipment 0 0 100.00%	0	0
19 355.3 Power Generation Equipment 0 0 0 100.00% 20 370.3 Receiving Wells 0 0 0 100.00%	0	0
21 371.3 Pumping Equipment 366 0 366 100.00%	366	0
22 389.3 Other Plant & Misc. Equipment 0 0 0 100.00%	0	Ö
23 TREATMENT AND DISPOSAL PLANT		
24 353.4 Land & Land Rights 0 0 0 100.00%	0	0
25 354.4 Structures & Improvements 0 0 0 100.00%	0	0
26 355.4 Power Generation Equipment 0 0 100.00%	0	0
27 380.4 Treatment & Disposal Equipment 284 0 284 100.00% 28 381.4 Plant Sewers 56 0 56 100.00%	284	53 0
28 381.4 Plant Sewers 56 0 56 100.00% 29 382.4 Outfall Sewer Lines 0 0 0 100.00%	56 0	0
30 389.4 Other Plant & Misc. Equipment 0 0 0 100.00%	0	Ö
31 RECLAIMED WATER TREATMENT PLANT		•
32 353.5 Land & Land Rights 0 0 0 100.00%	0	0
33 354.5 Structures & Improvements 0 0 0 100.00%	0	0
34 355.5 Power Generation Equipment 0 0 100.00%	0	0
35 371.5 Pumping Equipment 0 0 100.00% 36 374.5 Reuse Distribution Reservoirs 0 0 100.00%	0	0
36 374.5 Reuse Distribution Reservoirs 0 0 0 100.00% 37 380.5 Treatment & Disposal Equipment 15 0 15 100.00%	0 15	0
38 381.5 Plant Sewers 0 0 100.00%	0	ő
39 389.5 Other Plant & Misc. Equipment 0 0 0 100.00%	0	0
40 RECLAIMED WATER DISTRIBUTION PLANT		
41 352.6 Franchises 0 0 100.00%	0	0
42 353.6 Land & Land Rights 0 0 100.00%	0	0
43 354.6 Structures & Improvements 0 0 100.00% 44 355.6 Power Generation Equipment 0 0 100.00%	0	0
45 366.6 Reuse Services 0 0 100.00%	0	0
46 367.6 Reuse Meters & Meter Installations 0 0 100.00%	0	ő
47 371.6 Pumping Equipment 0 0 0 100.00%	0	0
48 375.6 Reuse Transmission & Distr. Sys. 0 0 0 100.00%	0	0
49 389.6 Other Plant & Misc. Equipment 0 0 100.00%	0	0
50 GENERAL PLANT 51 353.7 Land & Land Rights 0 0 100.00%	0	0
51 353.7 Land & Land Rights 0 0 100.00% 52 354.7 Structures & Improvements 0 0 100.00%	0	0
53 390.7 Office Furniture & Equipment 7 0 7 100.00%	7	0
54 390.71 Computer Equipment 204 0 204 100.00%	204	176
55 391.7 Transportation Equipment 0 0 100.00%	0	0
56 392.7 Stores Equipment 0 0 100.00%	0	0
57 393.7 Tools, Shop & Garage Equipment 0 0 100.00%	0	0
58 394.7 Laboratory Equipment 0 0 100.00%	0	0
59 395.7 Power Operated Equipment 0 0 100.00% 60 396.7 Communication Equipment 0 0 0 100.00%	0	0
61 397.7 Miscellaneous Equipment 0 0 100.00%	0	0
62 398.7 Other Tangible Plant 402 0 402 100.00%	402	78
63 TOTAL DEPRECIATION EXPENSE 1,653 0 1,653	1,653	398
Composite NU&U Rate 100.00% 64 (LESS) AMORTIZATION OF CIAC (325) 0 (325)	(325)	123
65 NET DEPRECIATION EXPENSE - SEWER 1,328 0 1,328		

Florida Public Service Commission

The Woods

Schedule: B-14 Jack Schreyer

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

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

		(1) -		(6) preciation Expe		(8)	(9) Used &	(10) Used &
		_	2007		Adjusted	Used &	Useful	Useful
Line		Account No. and Nama	Year	Utility	Depreciation	Useful %	Depreciation Expense	Change Over Prior Year
<u>No.</u> 1	INTANG	Account No. and Name BIBLE PLANT	Expense	Adjustments	Expense	76	Expense	
2	351.1	Organization	0	0	0	100.00%	0	0
3	352.1	Franchises	11	0	11	100.00%	11	0
4	389.1	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
5	COLLEC	CTION PLANT						
6	353.2	Land & Land Rights	0	0	0	100.00%	0	0
7	354.2	Structures & Improvements	0	0	0	100.00%	0	0
8	355.2	Power Generation Equipment	0	0	0	100.00%	0	0
9	360.2	Collection Sewers - Force	0 676	0	0 676	100.00% 100.00%	0 676	396
10 11	361.2 362.2	Collection Sewers - Gravity Special Collecting Structures	0/0	0	0/0	100.00%	0/0	0
12	363.2	Services to Customers	0	0	0	100.00%	ő	0
13	364.2	Flow Measuring Devices	Ö	Ö	Ö	100.00%	ő	Ö
14	365.2	Flow Measuring Installations	28	Ō	28	100.00%	28	0
15	389.2	Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
		M PUMPING PLANT						
17	353.3	Land & Land Rights	0	0	0	100.00%	0	0
18	354.3	Structures & Improvements	0	0	0	100.00%	0	C
19	355.3	Power Generation Equipment	0	0	0	100.00%	0	0
20	370.3	Receiving Wells	0	0	0	100.00%	0	0
21	371.3	Pumping Equipment	366	0	366	100.00%	366	C
22	389.3	Other Plant & Misc. Equipment	0	0	0	100.00%	0	C
23		MENT AND DISPOSAL PLANT	0	0	0	100.00%	0	C
24	353.4 354.4	Land & Land Rights Structures & Improvements	107	0	0 107	100.00%	107	107
25 26	355.4	Power Generation Equipment	0	0	0	100.00%	0	(0)
27	380.4	Treatment & Disposal Equipment	871	Ö	871	100.00%	871	587
28	381.4	Plant Sewers	56	ő	56	100.00%	56	(
29	382.4	Outfall Sewer Lines	0	Ö	0	100.00%	0	
30	389.4	Other Plant & Misc. Equipment	ō	Ō	ő	100.00%	ō	(
31		IMED WATER TREATMENT PLANT						
32	353.5	Land & Land Rights	0	0	0	100.00%	0	0
33	354.5	Structures & Improvements	0	0	0	100.00%	0	C
34	355.5	Power Generation Equipment	0	0	0	100.00%	0	(
		Pumping Equipment	0	0	0	100.00%	0	C
36		Reuse Distribution Reservoirs	0	0	0	100.00%	0	(
37	380.5	Treatment & Disposal Equipment	15	0	15	100.00%	15	(
38	381.5	Plant Sewers	0	0	0	100.00% 100.00%	0	(
39 40	389.5	Other Plant & Misc. Equipment IMED WATER DISTRIBUTION PLANT	U	U	U	100.00%	U	,
41	352.6	Franchises	0	0	0	100.00%	0	(
	353.6	Land & Land Rights	0	0	0	100.00%	0	(
43	354.6	Structures & Improvements	0	ő	0	100.00%	0	Č
44		Power Generation Equipment	ő	ō	0	100.00%	ō	(
45		Reuse Services	ō	0	Ō	100.00%		(
46	367.6	Reuse Meters & Meter Installations	0	0	0	100.00%	0	(
47	371.6	Pumping Equipment	0	0	0	100.00%		(
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	100.00%		(
49	389.6	Other Plant & Misc. Equipment	0	0	0	100.00%	0	(
50		RAL PLANT	_	_	-	100.000	_	
51		Land & Land Rights	0	0	0	100.00%		(
52		Structures & Improvements	0	0	0	100.00%		(
53 54		Office Furniture & Equipment Computer Equipment	7 569	0	7 569	100.00% 100.00%		365
55		Transportation Equipment	0	0	0	100.00%		300
56	391.7	Stores Equipment	0	0	0	100.00%		(
57		Tools, Shop & Garage Equipment	0	0	0	100.00%		(
58	394.7	Laboratory Equipment	0	0	0	100.00%		,
59	395.7	Power Operated Equipment	0	0	0	100.00%		·
	396.7	Communication Equipment	Ö	Ō	0	100.00%		
61	397.7	Miscellaneous Equipment	0	0	Ō	100.00%		
62		Other Tangible Plant	402	0	402	100.00%		
63		TOTAL DEPRECIATION EXPENSE	3,108	0	3,108	100.000	3,108	1,45
64		Composite NU&U Rate (LESS) AMORTIZATION OF CIAC	(599)	0	(599)	100.00%	(599)	(27
		NET DEPRECIATION EXPENSE - SEWER	2,510	0	2,510		2,510	1,18:

Taxes Other Than Income

Florida Public Service Commission

The Woods Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005; Intermed. 2006, Projected 2007 Schedule: B-15 Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2) Regulatory	(3)	(4) Real Estate	(5)	(6)	(7)
Line No.	Description	Assessment Fees (RAFs) 4.50%	Payroll Taxes 8.28%	& Personal Property on U&U	Other	Total	Supporting Schedules
Wate 1	r Test Year (2005) Per Books	997	1,705	1,346		4,048	B-4, B-5, A-5
2	Adjustments to Test Year (Explain) Payroll Tax Adjustment		0			0	B5
4 5	Non-U&U Adjustment @ 5.05 Total Test Year Adjustments	%0	0	(68)	0	(68)	•
6	Adjusted Test Year (2005)	997	1,705	1,278	0_	3,980	•
7 8 9 10	Adjustments to Intermed. Year (Explain RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment	57	(208)	39		57 (208) 39	E-13 B-5 A-5
11	Non-U&U Adjustment @ 4.19			(2)		(2)	,,,,
12	Total 2006 Adjustments	57	(208)	37	0	(114)	•
13	Adjusted Intermed. Year (2006)	1,054	1,497	1,315	0	3,866	
14 15 16	Adjustments to Projected Rate Year (E. RAF Adjustment Payroll Tax Adjustment	xplain) 15	(504)			15 (504)	E-13 B-5
17	Plant in Service Adjustment		()	144		144	A-5
18	Non-U&U Adjustment @ 4.43			(6)		(6)	
19	Total 2007 Adjustments	15	(504)	138	0	(351)	•
20 21	Adjusted Projected Rate Year (2007) RAFs Assoc. with Revenue Increase	1,069 1,493	993	1,453	0	3,515 1,493	B-3
22	Total Projected Rate Year (2007)	2,562	993	1,453	0	5,008	:
Sewe	r					*****	
23	Test Year (2005) Per Books	771	986	174		1,931	B-4, B-6, A-6
24 25 26	Adjustments to Test Year (Explain) Payroll Tax Adjustment Non-U&U Adjustment @ 0.00		0	0		0	B-6
27	Total Test Year Adjustments	0	0	0	0	0	
28	Adjusted Test Year (2005)	771	986	174	0	1,931	
29 30 31 32 33	Adjustments to Intermed. Year (Explain RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment Non-U&U Adjustment @ 0.000	112	(25)	6 0		112 (25) 6 0	E-2 B-6 A-6
34	Total 2006 Adjustments	112	(25)	6	0	93	•
35	Adjusted Intermed. Year (2006)	883	961	180	0	2,024	•
36 37 38 39 40	Adjustments to Projected Rate Year (Ex RAF Adjustment Payroll Tax Adjustment Plant in Service Adjustment Non-U&U Adjustment @ 0.009	14 %	515	851 0		14 515 851 0	E-2 B-6 A-6
41	Total 2007 Adjustments	14	515	851	0	1,380	
42	Adjusted Projected Rate Year (2007) RAFs Assoc. with Revenue Increase	897 2,045	1,476	1,031	0	3,404 2,045	B-3
43	Total Projected Rate Year (2007)	2,942	1,476	1,031	Ō	5,449	

Recap Schedules: B-1, B-2

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

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The Woods TAX SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	<u>NUMBER</u>	<u>NUMBER</u>
Reconcilliation of Total Income Tax Provision	C-1	91
State and Federal Income Tax Calculation	C-2	92
Schedule of Interest in Tax Expense Calculation	C-3	95
Book/Tax Difference	C-4	98
Deferred Income Tax Expense	C-5	99
Accumulated Deferred Income Taxes	C-6	102
Investment Tax Credit	C-7	105
Parent Debt Information	C-8	109
Income Tax Returns	C-9	110
Miscellaneous Tax Information	C-10	111

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

The Woods Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: C-1 Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2) 2005	(3) 2005	(4) 2005	(5) 2006	(6) 2006	(7) 2007	(8) 2007	
Line	•	Year End	Utility	Year End	Utility	Year End	Utility	Year End	Supporting
No.	Description	Per Books	Adjustments	Adjusted	Adjustments	Adjusted	Adjustments	Adjusted	Schedules
Wat	er						-		
1	Current Tax Expense	(10,960)	(523)	(11,483)	1,068	(10,415)	1,971	(8,444)	C-2
2	Deferred Income Tax Expense	0	473	473	(167)	306	0	306	C-5
3	ITC Realized This Year	0	0	0	0	0	0	0	C-7
4	ITC Amortization	0	0	0	0	0	0	0	C-7
5	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
6	Total Income Tax Expense	(10,960)	(50)	(11,010)	902	(10,108)	1,971	(8,138)	
Sew	er								
7	Current Tax Expense	(7,474)	(773)	(8,248)	(273)	(8,520)	(5,327)	(13,848)	C-2
8	Deferred Income Tax Expense) O	247	247	`(87)	160) o	160	C-5
9	ITC Realized This Year	0	0	0	` 0 ´	0	0	0	C-7
10	ITC Amortization	0	0	0	0	0	0	0	C-7
11	Less: Parent Debt Adjustment	0	0	0	0	0	0	0	C-8
12	Total Income Tax Expense	(7,474)	(526)	(8,000)	(360)	(8,360)	(5,327)	(13,688)	

Recap Scheds: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [X] Projected []

Schedule: C-2
Page: 1 of 3
Preparer: Jack Schreyer

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	Supporting
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules
1	Taxable Operating Income before Interest	(28,411)	(485)	(28,896)	(19,317)	(1,097)	(20,414)	B-1, B-2
2	Less: Interest Charges	0	(758)	(758)	0	(907)	(907)	C-3
3	Taxable Income	(28,411)	(1,243)	(29,654)	(19,317)	(2,004)	(21,321)	
4	Schedule M Adjustments							
5	Permanent Differences	-	0	0	-	0	0	C-4
6	Timing Differences	0	1,225	1,225	641	0	641	C-5
7	Total Schedule M Adjustments	-0	1,225	1,225	641	0	641	
8	Taxable Income Before State Taxes	(28,411)	(2,468)	(30,879)	(19,958)	(2,004)	(21,962)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	(1,563)	(136)	(1,698)	(1,098)	(110)	(1,208)	
13	Federal Taxable Income	(26,849)	(1,107)	(27,956)	(18,219)	(1,894)	(20,113)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(9,397)	(387)	(9,784)	(6,377)	(663)	(7,040)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(9,397)	(387)	(9,784)	(6,377)	(663)	(7,040)	
18	Summary:							
19	Current State Income Tax	(1,563)	(136)	(1,698)	(1,098)	(110)	(1,208)	
20	Current Federal Income Tax	(9,397)	(387)	(9,784)	(6,377)	(663)	(7,040)	
21	Total Current Income Tax Expense (To C-1)	(10,960)	(523)	(11,483)	(7,474)	(773)	(8,248)	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Test Year Ending 12/31/06
Historical [] Projected [X]

Schedule: C-2
Page: 2 of 3
Preparer: Jack Schreyer

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line No.	Description	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	(28,896)	3,116	(25,780)	(20,414)	(647)	(21,061)	B-1, B-2
2	Less: Interest Charges	(758)	(387)	(1,145)	(907)	(81)	(989)	C-3
3	Taxable Income	(29,654)	2,729	(26,925)	(21,321)	(729)	(22,050)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	1,225	(432)	<u>793_</u>	641	(226)	415	C-5
7	Total Schedule M Adjustments	1,225	(432)	793	641	(226)	415	
8	Taxable Income Before State Taxes	(30,879)	3,161	(27,718)	(21,962)	(503)	(22,465)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	(1,698)	174	(1,525)	(1,208)	(28)	(1,236)	
13	Federal Taxable Income	(27,956)	2,555	(25,400)	(20,113)	(701)	(20,814)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(9,784)	894	(8,890)	(7,040)	(245)	(7,285)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(9,784)	894	(8,890)	(7,040)	(245)	(7,285)	
18	Summary:							
19	Current State Income Tax	(1,698)	174	(1,525)	(1,208)	(28)	(1,236)	
20	Current Federal Income Tax	(9,784)	894	(8,890)	(7,040)	(245)	(7,285)	
21	Total Current Income Tax Expense (To C-1)	(11,483)	1,068	(10,415)	(8,248)	(273)	(8,520)	

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Test Year Ending 12/31/07
Historical [] Projected [X]

Schedule: C-2
Page: 3 of 3
Preparer: Jack Schreyer

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		12/31/06	2007	12/31/07	12/31/06	2007	12/31/07	Supporting
No.		Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
1	Taxable Operating Income before Interest	(25,780)	6,090	(19,690)	(21,061)	(13,159)	(34,220)	B-1, B-2
2	Less: Interest Charges	(1,145)	(981)	(2,126)	(989)	(651)	(1,640)	C-3
3	Taxable Income	(26,925)	5,109	(21,815)	(22,050)	(13,810)	(35,859)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	793	0	793	415	0	415	C-5
7	Total Schedule M Adjustments	793	0	793	415	0	415	
8	Taxable Income Before State Taxes	(27,718)	5,109	(22,609)	(22,465)	(13,810)	(36,274)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	(1,525)	281	(1,243)	(1,236)	(760)	(1,995)	
13	Federal Taxable Income	(25,400)	4,828	(20,572)	(20,814)	(13,050)	(33,864)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(8,890)	1,690	(7,200)	(7,285)	(4,568)	(11,853)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(8,890)	1,690	(7,200)	(7,285)	(4,568)	(11,853)	
18	Summary:							
19	Current State Income Tax	(1,525)	281	(1,243)	(1,236)	(760)	(1,995)	
20	Current Federal Income Tax	(8,890)	1,690	(7,200)	(7,285)	(4,568)	(11,853)	
21	Total Current Income Tax Expense (To C-1)	(10,415)	1,971	(8,444)	(8,520)	(5,327)	(13,848)	

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Test Year Ending: 12/31/05
Historical [X] Projected []

Schedule: C-3
Page: 1 of 3
Preparer: Jack Schreyer

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

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line		2005	2005	2005	-	2005	2005	2005	Supporting
No.	Description	Per Books	Adjustments	Adjusted		Per Books	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt	0	732	732	Note*	0	882	882	Note*
2	Amortization of Debt Premium, Discount and Expense Net	0	0	0		0	0	0	
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	0	26	26		0	26	26	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	0	758	758	-	0	907	907	- -

DNL	Y for Option 2 Companies (se	ee Sch. C-7	<u> </u>	Water				Sewer			
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt On Weighte Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applic	able			_	Not Appli	cable	
12	Total								:		
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From Interest Adjustment (To Line						- -		:		

 Water
 Sewer

 Rate Base (Sch. A-1, A-2)
 33,219
 39,317

 Weighted Cost of Long Term Debt (D-1)
 2.20%
 732
 2.24%
 882

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

 Adjusted Interest on Debt
 732
 882

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Test Year Ending: 12/31/06
Historical [] Projected [X]

Schedule: C-3
Page: 2 of 3
Preparer: Jack Schreyer

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

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line		2005	2006	2006	-	2005	2006	2006	Supporting
No.	Description	Adjusted	Adjustments	Adjusted		Adjusted	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt	732	387	1,119	Note*	882	81	963	Note*
2	Amortization of Debt Premium,	0	0	0		0	0	0	
	Discount and Expense Net								
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	26	0	26		26	0	26	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	758	387	1,145	_	907	81	989	_

JNL	Y for Option 2 Companies (s	see Sch. C-7)		Water	_		_	Sewer			
	Balances From Sch. D-1	Amount	<u>Ratio</u>	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity			Not Applic	able				Not Appli	cable	
12	Total										
13 14	ITC (from D-1, Line 7) Weighted Debt Cost (From Interest Adjustment (To Line)						_				

Note: Calculations for utility adjusted interest:				
, , ,	Water		Sewer	
Rate Base (Sch. A-1, A-2)	50,764		42,948	
Weighted Cost of Long Term Debt (D-1)	2.26%	1,119	2.25%	963
Weighted Cost of Short Term Debt (D-1)	0.00%	0	0.00%	0
Adjusted Interest on Debt	_	1,119		963

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Test Year Ending: 12/31/07
Historical [] Projected [X]

Schedule: C-3
Page: 3 of 3
Preparer: Jack Schreyer

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

	(1)	(2)	(3) Water	(4)		(5)	(6) Sewer	(7)	(8)
Line		2006	2007	2007	-	2006	2007	2007	Supporting
No.	Description	Adjusted	Adjustments	Adjusted		Adjusted	Adjustments	Adjusted	Schedules
1	Interest on Long-Term Debt	1,119	1,006	2,126	Note*	963	651	1,614	Note*
2	Amortization of Debt Premium,	0	0	0		0	0	0	
	Discount and Expense Net								
3	Interest on Short-Term Debt	0	0	0	Note*	0	0	0	Note*
4	Other Interest Expense	26	0	26		26	0	26	
5	Less: AFUDC	0	0	0		0	0	0	
6	ITC Interest Synchronization	0	0	0		0	0	0	C-7
7	Total Used For Tax Calculation	1,145	1,006	2,151	-	989	651	1,640	- -

ONL	Y for Option 2 Companies (se	ee Scn. U-7)	Water	-	Daht Oak I		Sewer	-	Tatal	Daht Oak
	Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 9 10 11	Long-Term Debt Short-Term Debt Preferred Stock Common Equity	Not Applicable					Not Applicable				
12	Total			=				····	=		
13 14 15	ITC (from D-1, Line 7) Weighted Debt Cost (From I Interest Adjustment (To Line			- -			- -		- =		

* Note: Calculations for utility adjusted interest: Sewer Water Rate Base (Sch. A-1, A-2) 96,417 71,977 Weighted Cost of Long Term Debt (D-1) 2.33% 2,126 2.30% 1,614 Weighted Cost of Short Term Debt (D-1) 0.00% 0.00% 0 Adjusted Interest on Debt 2,126 1,614

Book/Tax Differences - Permanent

Florida Public Service Commission

The Woods Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: C-4 Page: 1 of 1

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)
Line		Amount	Amount	Amount
No	_ Description	2005	2006	2007
WATER				
1				
2 None				
3				
4 Total		0	0	0
SEWER				
5				
6 None				
7				
8 Total			0	0

Deferred income Tax Expense

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Test Year Ending 12/31/05
Historical [X] Projected []

Schedule: C-5 Page: 1 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line	,	12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	Supporting
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules
	Timing Differences (Book Expense Higher (Lower) than Tax Expense):							
1	Tax Depreciation & Amortization	3,845	1,102	4,947	225	816	1,042	
2	Book Depreciation & Amortization	3,845	653	4,498	(9)	816	807	B-13,14
3	Difference	0	449	449	235	0	235	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	328	328	171	0	171	
6	Regulatory Assets	0	0	0	0	0	0	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	0	1,225	1,225	641	0	641	-
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	0	67	67	35	0	35	
11	Timing Differences for Federal Taxes	0	1,158	1,158	606	0	606	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	0	405	405	212	0	212	
14	Total Deferred Taxes (to C-1)	Ó	473	473	247	0	247	-

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Test Year Ending 12/31/06
Historical [] Projected [X]

Schedule: C-5 Page: 2 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6)	(7)	(8)
Line	-	12/31/05	2006	12/31/06	12/31/05	Sewer 2006	12/31/06	Supporting
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
	Timing Differences:							
1	Tax Depreciation & Amortization	4,947	1,354	6,301	1,042	493	1,535	
2	Book Depreciation & Amortization	4,498	1,407	5,904	807	521	1,328	B-13,14
3	Difference	449	(52)	397	235	(27)	208	
4	Other Timing Differences (Itemize):							
5	Bad Debt	328	(328)	0	171	(171)	0	
6	Regulatory Assets	0	0	0	0	0	0	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	1,225	(432)	793	641	(226)	415	-
9	State Tax Rate	5.5%		5.5%	5.5%)	5.5%	
10	State Deferred Taxes	67	(24)	44	35	(12)	23	
11	Timing Differences for Federal Taxes	1,158	(408)	750	606	(214)	392	
12	Federal Tax Rate	35.0%		35.0%	35.0%)	35.0%	
13	Federal Deferred Taxes	405	(143)	262	212	(75)	137	
14	Total Deferred Taxes (to C-1)	473	(167)	306	247	(87)	160	-

Recap Schedules: C-1, C-2

Deferred Income Tax Expense

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Test Year Ending 12/31/07
Historical [] Projected [X]

Schedule: C-5
Page: 3 of 3
Preparer: Jack Schreyer

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		12/31/06	2007	12/31/07	12/31/06	2006	12/31/07	Supporting
No.	Description	Adjusted	Adjustments	Adjusted	Adjusted	Adjustments	Adjusted	Schedules
	Timing Differences:							
1	Tax Depreciation & Amortization	6,301	(3,692)	2,609	1,535	1,182	2,717	
2	Book Depreciation & Amortization	5,904	(3,692)	2,212	1,328	1,182	2,510	B-13,14
3	Difference	397	0	397	208	0	208	
4	Other Timing Differences (Itemize):							
5	Bad Debt	0	0	0	0	0	0	
6	Regulatory Assets	0	0	0	0	0	0	
7	All Other	0	0	0	0	0	0	
8	Total Timing Differences (To C-2)	793	0	793	415	0	415	•
9	State Tax Rate	5.5%		5.5%	5.5%		5.5%	
10	State Deferred Taxes	44	0	44	23	0	23	
11	Timing Differences for Federal Taxes	750	0	750	392	0	392	
12	Federal Tax Rate	35.0%		35.0%	35.0%		35.0%	
13	Federal Deferred Taxes	262	0	262	137	0	137	
14	Total Deferred Taxes (to C-1)	306	0	306	160	0	160	•

Recap Schedules: C-1, C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule: C-6 Page: 1 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3) ccount No. 283	(4)	(5)	(6) Account No.	(7)	(8)	(9)	(10)
Line			erred Tax Liabilit	ty	·		-	Net Defe	erred Income	e Taxes
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R									
1	2003	0	0	0				0	0	0
2	2004	0	(16,185)	(16,185)				0	(16,185)	(16,185)
3	2005	342	2,051	2,394				342	2,051	2,394
4	2006	360	2,155	2,514				360	2,155	2,514
5	2007	377	2,258	2,635				377	2,258	2,635
SEWE	R									
6	2003	0	0	0				0	0	0
7	2004	0	(5,049)	(5,049)				0	(5,049)	(5,049)
8	2005	324	1,942	2,266				324	1,942	2,266
9	2006	340	2,040	2,380				340	2,040	2,380
10	2007	357	2,138	2,495				357	2,138	2,495

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

The Woods Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

Schedule: C-6 Page: 2 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)							
		Acc	count No. 2830	6							
		Deferre	d State Tax Lia	ability							
		Current									
Line		Beginning	Year	Ending							
No.	Year	Balance	Change	Balance							
WATE	R										
1	2003	0	0	0							
2	2004	0	0	0							
3	2005	0	342	342							
4	2006	342	17	360							
5	2007	360	17	377							
SEWE	R										
6	2003	0	0	0							
7	2004	0	0	0							
8	2005	0	324	324							
9	2006	324	16	340							
10	2007	340	16	357							

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

The Woods Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: C-6 Page: 3 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)
			ount No. 2830	-
		Deferred	Federal Tax L	iability
			Current	
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	R			
1	2003	0	0	0
2	2004	0	(16,185)	(16,185)
3	2005	(16,185)	18,236	2,051
4	2006	2,051	103	2,155
5	2007	2,155	103	2,258
SEWE	R			
6	2003	0	0	0
7	2004	0	(5,049)	(5,049)
8	2005	(5,049)	6,991	1,942
9	2006	1,942	98	2,040
10	2007	2,040	98	2,138

Investment Tax Credits - Analysis

The Woods
Docket No. 060368-WS
Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: C-7 Page: 1 of 4

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					3% ITC						4% ITC		
			Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	
Line	Beg	ginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No.	Year Bal	lance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

1 NONE NONE

Investment Tax Credits - Analysis

Florida Public Service Commission

The Woods Docket No. 060368-WS Test Year Ending 12/31/05

1

Schedule: C-7 Page: 2 of 4

Preparer: Jack Schreyer

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

(1) (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				8% ITC						10% ITC		
		Amount	Realized	Amor	tization			Amount	Realized	Amor	tization	
Line	Beginning	Current	Prior Year	Current	Prior Year	Ending	Beginning	Current	Prior Year	Current	Prior Year	Ending
No. Y	ear Balance	Year	Adjust.	Year	Adjust.	Balance	Balance	Year	Adjust.	Year	Adjust.	Balance

NONE NONE

Investment Tax Credits - Company Policies

Florida Public Service Commission

The Woods Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-7 Page: 3 of 4

Preparer: Jack Schreyer

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

NONE

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

The Woods Docket No. 060368-WS Test Year Ending 12/31/05

Schedule: C-7 Page: 4 of 4

Preparer: Jack Schreyer

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

NONE

Parent's Debt Information

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule: C-8 Page: 1 of 1

Preparer:

Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)
Line	:		Average	% of	Cost		Supporting
No.		Description	Amount	Total	Rate	Cost	Schedules
		2005					
1	-						
2	-						
		2006					
3	Note		4,731,000	100.00%	6.00%	283,860	D-5
4	•						
		2007					
5	Note		20,501,000	100.00%	6.00%	1,230,060	D-5
6	-						

Income Tax Returns

Florida Public Service Commission

The Woods Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-9 Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

> Federal and State Income Tax Returns are available at the company's office location at 762 West Lancaster Ave, Bryn Mawr, PA 19010

Miscellaneous Tax Information

Florida Public Service Commission

The Woods Docket No. 060368-WS Test Year Ending 12/31/05 Schedule: C-10

Page: 1 of 1
Preparer: Jack Schreyer

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

(1)	What tax years are open with the Internal Revenue Service?	2003, 2004, 2005
(2)	Is the treatment of customer deposits at issue with the IRS?	No
(3)	Is the treatment of contributions in aid of construction at issue with the IRS?	No
(4)	Is the treatment of unbilled revenue at issue with the IRS?	No

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The Woods CAPITAL SCHEDULES

SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE NUMBER
Requested Cost of Capital	D-1	113
Reconcilliation to Rate Base	D-2	116
Preferred Stock	D-3	119
Short-Term Debt	D-4	120
Long-Term Debt	D-5	121
Variable Debt	D-6	123
Customer Deposits	D-7	125

Schedule of Requested Cost of Capital

13 Month Average balance

The Woods

Docket No. 060368-WS

Test Year Ending: 12/31/05 Historical [X] Projected [] Florida Public Service Commission

Schedule: Page: D-1 1 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	• •	Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER					-	
1	Long-Term Debt	12,206	36.74%	6.00%	2.20%	732	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	18,308	55.11%	10.12%	5.58%	1,853	D-2
5	Customer Deposits	429	1.29%	6.00%	0.08%	26	D-2
6	Accumulated Deferred Income Taxes	2,275	6.85%	0.00%	0.00%	0	D-2
7	Total	33,219	100.00%	=	7.86%	2,611	- •
SEW	/ER						
8	Long-Term Debt	14,693	37.37%	6.00%	2.24%	882	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	22,040	56.06%	10.12%	5.67%	2,230	D-2
12	Customer Deposits	429	1.09%	6.00%	0.07%	26	D-2
13	Accumulated Deferred Income Taxes	2,154	5.48%	0.00%	0.00%	0	D-2
14	Total	39,317	100.00%	_	7.98%	3,138	-

Schedule of Requested Cost of Capital 13 Month Average balance

The Woods

Docket No. 060368-WS

Test Year Ending: 12/31/06 Historical [] Projected [X]

Florida Public Service Commission

Schedule:

D-1

Page:

2 of 3

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)		(5)	(6)
		Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	19,152	37.73%	6.00%	2.26%	1,149	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	28,729	56.59%	10.12%	5.73%	2,907	D-2
5	Customer Deposits	429	0.85%	6.00%	0.05%	26	D-2
6	Accumulated Deferred Income Taxes	2,454	4.83%	0.00%	0.00%	0	D-2
7	Total	50,764	100.00%	=	8.04%	4,082	• •
SEW	/ER						
8	Long-Term Debt	16,078	37.44%	6.00%	2.25%	965	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	24,117	56.15%	10.12%	5.68%	2,441	D-2
12	Customer Deposits	429	1.00%	6.00%	0.06%	26	D-2
13	Accumulated Deferred Income Taxes	2,323	5.41%	0.00%	0.00%	0	D-2
14	Total	42,948	100.00%	_	7.99%	3,431	
				_			•

Schedule of Requested Cost of Capital

13 Month Average balance

The Woods

Docket No. 060368-WS

Test Year Ending: 12/31/07 Historical [] Projected [X] Florida Public Service Commission

Schedule:

D-1 3 of 3

Page: Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)		(5)	(6)
		Reconciled			Weighted		
Line		To Requested		Cost	Cost	•	Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER						
1	Long-Term Debt	37,365	38.75%	6.00%	2.33%	2,242	D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
4	Common Stock	56,048	58.13%	10.12%	5.88%	5,672	D-2
5	Customer Deposits	429	0.45%	6.00%	0.03%	26	D-2
6	Accumulated Deferred Income Taxes	2,575	2.67%	0.00%	0.00%	0	D-2
7	Total	96,417	100.00%	=	8.23%	7,940	:
SEW	/ER						
8	Long-Term Debt	27,644	38.41%	6.00%	2.30%	1,659	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	41,466	57.61%	10.12%	5.83%	4,196	D-2
12	Customer Deposits	429	0.60%	6.00%	0.04%	26	D-2
13	Accumulated Deferred Income Taxes	2,437	3.39%	0.00%	0.00%	0	D-2
14	Total	71,977	100.00%	_	8.17%	5,881	-

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

The Woods

Docket No. 060368-WS

Test Year Ending: 12/31/05 Historical [X] Projected [] Florida Public Service Commission

Schedule: D-2

D-2

Page: Preparer: 1 of 3 Jack Schreyer

. . . .

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Recon	iciliation Adju	ıstments	Reconciled	
Line		Average				To Requested	
<u>No.</u>		Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er						
1	Long-Term Debt	0			12,206	12,206	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	30,514			(12,206)	18,308	
5	Customer Deposits	429				429	D-7
6	Accumulated Deferred Income Taxes	2,275				2,275	
7	Total	33,219			0	33,219	A-1
Sew	er						
8	Long-Term Debt	0			14,693	14,693	D-5
9	Short-Term Debt	0			·	0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	36,733			(14,693)	22,040	
12	Customer Deposits	429			, , ,	429	
13	Accumulated Deferred Income Taxes	2,154				2,154	
14	Total	39,317			0	39,317	A-2

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

This system had no debt in the historical test year. In subsequent years it is funded by a 40% debt -60% equity capital structure with consideration made for Customer Deposits and Deferred Taxes.

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

The Woods

Docket No. 060368-WS

Test Year Ending: 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: D-2 Page: 2 of 3

Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Recon	ciliation Adju	ustments	Reconciled	
Line		Average				To Requested	Supporting
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er						
1	Long-Term Debt	19,152				19,152	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	28,729				28,729	
5	Customer Deposits	429				429	D-7
6	Accumulated Deferred Income Taxes	2,454				2,454	
7	Total	50,764			0	50,764	- A-1
Sew	er						
8	Long-Term Debt	16,078				16,078	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	24,117				24,117	
12	Customer Deposits	429				429	D-7
13	Accumulated Deferred Income Taxes	2,323				2,323	
14	Total	42,948			0	42,948	A-2

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

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base

13 Month Average Balance

The Woods

Docket No. 060368-WS

Test Year Ending: 12/31/07 Historical [] Projected [X] Florida Public Service Commission

Schedule:

D-2

3 of 3

Page: Preparer:

Jack Schreyer

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

	(1)	(2)	(3) Recon	(4) ciliation Adju	(5)	(6) Reconciled	(7)
Line		Average	1100011	omation / taje	Journalia	To Requested	Supporting
No.		Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er						
1	Long-Term Debt	37,365				37,365	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	56,048				56,048	
5	Customer Deposits	429				429	D-7
6	Accumulated Deferred Income Taxes	2,575				2,575	
7	Total	96,417			0	96,417	- A-1
Sew	er						
8	Long-Term Debt	27,644				27,644	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	41,466				41,466	
12	Customer Deposits	429				429	D-7
13	Accumulated Deferred Income Taxes	2,437				2,437	
14	Total	71,977			0	71,977	- A-2

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

Recap Schedules: D-1

Preferred Stock Outstanding

1

The Woods
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007
Utility [X] or Parent [X]

Florida Public Service Commission

Schedule:

D-3

Page: Preparer: 1 of 1 Jack Schreyer

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

											· · · · · · · · · · · · · · · · · · ·		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	` ,	, ,	Call Provis.	Principal	Principal	(Discount) or	(Discount) or	Issuing Exp.	Issuing Exp.		Rate (Contract	Dollar Divd.	Effective
Line	Description, Coupon Rate		Special	Amt Sold	Amount	Premium on	Premium Assoc.	Associated	Associated	Net Proceed	Rate on	On Face	Cost Rate
No.	Years of Life	Issue Date	Restrictions	Face Value	Outstanding	Principal Amt Sold	with Col (5)	with Col (4)	with Col (5)	(5)-(9)+(7)	Face Value)	Value (11)x(5)	(12)/(10)

There is no Preferred Stock for this subsidiary nor its parent

Cost of Short-Term Debt

Florida Public Service Commission

The Woods Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Utility [X] or Parent [X]

Schedule: D-4 Page: 1 of 1

Preparer: Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)
		Total			Effective	
Line		Interest	Maturity	Average Amt	Cost	Supporting
No.	Lender	Expense	Date	Outstanding	Rate	Schedule(s)
1	There is no Short Term Debt fo	r this cubeidi:	ny nor ite	naront		
2	There is no short renn best to	i tilis subsiqie	ary nor its	parent		
3						
4						
5						
6						
7						
8	Total	0			0.00%	- -

Cost of Long-Term Debt

1

The Woods
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006, 2007
Utility [X] or Parent []

Florida Public Service Commission

Schedule: Page: D-5 1 of 2

Preparer: Jack Schreyer

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

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

All Long Term Debt is issued and held by the parent

Cost of Long-Term Debt

The Woods

Florida Public Service Commission

Schedule: Page: Preparer:

2 of 2 Jack Schreyer

Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2006 & 2007
Utility [] or Parent [X]

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

		(1)		(2)	(3)	(4)	(5) Amount	(6) Unamortized	(7) Unamortized		(9) Annual Amort.	(10)	(11)	(12) Effective
Line No.		Description, Coupon Rate Years of Life		Issue Date Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Outstanding Within One Year	Disc. (Prem) Associated With Col (4)	Issuing Exp. Associated with Col (4)	of Discount (Prem) on Principal Outst.	of Issuing Exp. on Principal Outstanding	Interest Cost (Coupon Rate) x Col(4)		Cost Rate (11)/ ((4)-(6)-(7))
		2005												
1	-			-	-	-	-	-	-	-	-	-	-	
2	•			•	-	-	-	-	-	-	-	-	-	
		2006				-	-							
3	Note	=	6.00%	10/31/06 -	20,501,000	4,731,000	-	-	-	-	-	283,860	283,860	6.00%
4	-			•	-	4,731,000	-	-	•	-	-	-	-	
		2007												
5	Note	-	6.00%	10/31/06 -	20,501,000	20,501,000	-	-	-	-	-	1,230,060	1,230,060	6.00%
6	-			•	- ,	20,501,000	- -	-	-	-	-	-	-	

Cost of Variable Rate Long-Term Debt

The Woods Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006, 2007 Utility [X] or Parent []

1

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

Florida Public Service Commission

Schedule:

D-6 1 of 2

Page: Preparer:

<name>

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

All Long Term Debt is issued and held by the parent

Cost of Variable Rate Long-Term Debt

The Woods
Docket No. 060368-WS
Test Year Ending:
Historical 2005, Projected 2006 & 2007
Utility [] or Parent [X]

1

Florida Public Service Commission

Schedule: D-6 Page: 2 of 2

Preparer: Jack Schreyer

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

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

The parent does not have any Variable Rate Long term debt

Schedule of Customer Deposits

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Test Year Ending: 12/31/05

Schedule:

D-7 1 of 1

Page: Preparer:

Jack Schreyer

Utility [X] or Parent[]

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

	(1)	(2)	(3)	(4)	
					Ending
Line		Beginning	Deposits	Deposits	Balance
No.	Month & Year	Balance	Received	Refunded	(2+3+4)
_				(00)	
1	Jan-05	827	14	(32)	809
2	Feb-05	809	30	(19)	820
3	Mar-05	820	42	(39)	823
4	Apr-05	823	39	(22)	839
5	May-05	839	39	(14)	864
6	Jun-05	864	86	(60)	890
7	Jul-05	890	39	(41)	888
8	Aug-05	888	28	(33)	883
9	Sep-05	883	30	(35)	879
10	Oct-05	879	8	(28)	859
11	Nov-05	859	39	(14)	884
12	Dec-05	884	14	(33)	865
13	Average			· · · -	858
14		Wate	er Allocated at	50% =	429
15		Sewe	er Allocated at	50% _	429

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The Woods RATES SCHEDULES

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE <u>NUMBER</u>
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Projected Test Year Revenue Calculation - Sewer	E-13s	147
Billing Analysis	E-14	149

Rate Schedule - Water

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water [X] or Sewer[]

Schedule: Page: E-1w 1 of 1

Preparer:

Jack Schreyer

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

Line		(2) Test Year	(3) Test Year	(4) Test Year	(5) Present	(6) Interim	(7) Proposed
Nο.	Class/Meter Size	Period 1	Period 2	Full Yr	Rates	Rates	Rates
1	Residential						
2	5/8" X 3/4"	NA	NA	15.70	16.40	43.39	32.7
3	3/4"	NA	NA	23.56	24.62	65.14	49.0
4	1"	NA	NA	39.26	41.02	108.53	81.8
5	1-1/2"	NA	NA	78.50	82.03	217.04	163.6
6	2"	NA	NA	125.60	131.24	347.25	261.7
7	3"	NA	NA	251.19	262.47	694.47	523.5
8	4"	NA	NA	392.48	410.10	1,085.08	818.0
9	6"	NA	NA	785.00	820.25	2,170.29	1,636.0
10	8"	NA	NA	1,255.97	1,312.36	3,472.37	2,617.6
11	10"	NA NA	NA	1,233.91	1,312.50	5,472.57	3,762.9
		NA NA	NA NA	2.96	3.09	8.18	8.6
12	Gallonage charge, Block 1				3.09	0.10	10.8
13	Block 2	NA	NA	-	-	-	
14	Block 3	NA	NA	-	-	-	-
15	Commerical						
16	5/8" X 3/4"	NA	NA	15.70	16.40	43.39	32.7
17	3/4"	NA	NA	23.56	24.62	65.14	49.0
18	1"	NA	NA	39.26	41.02	108.53	81.8
19	1-1/2"	NA	NA	78.50	82.03	217.04	163.6
20	2"	NA	NA	125.60	131.24	347.25	261.7
21	3"	NA	NA	251.19	262.47	694.47	523.5
22	4"	NA	NA	392.48	410.10	1,085.08	818.0
23	6"	NA	NA	785.00	820.25	2,170.29	1,636.0
24	8"	NA	NA	1,255.97	1,312.36	3,472.37	2,617.6
25	10"	NA	NA	-	-	-	3,762.9
26	Gallonage charge	NA	NA	2.96	3.09	8.18	8.€
27	Multi-Family						
28	5/8" X 3/4"	NA	NA	-	-	43.39	32.7
29	3/4"	NA	NA	-	-	65.14	49.0
30	1"	NA	NA	-	-	108.53	81.8
31	1-1/2"	NA	NA	-	-	217.04	163.6
32	2"	NA	NA	-	-	347.25	261.7
33	3"	NA	NA	-	-	694.47	523.5
34	4"	NA	NA	-	-	1,085.08	818.0
35	6"	NA	NA	-	-	2,170.29	1,636.0
36	8"	NA	NA	-	-	3,472.37	2,617.6
37	10"	NA	NA	-	-	· -	3,762.9
38	Gallonage charge	NA	NA	-	-	8.18	8.6
39	Fire Protection						
40	2"	NA	NA	-	-	_	65.4
41	3"	NA	NA	-	-	_	130.8
42	4"	NA	NA	-	-	_	204.5
43	6"	NA	NA	_		-	409.0
44	8"	NA NA	NA	<u>-</u>	-	-	409.0 654.4
	10"			-	-	-	
45	IU	NA	NA	-	-	-	940.7

Rate Schedule - Sewer

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Water[] or Sewer[X]

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

Schedule:	E-1s
Page:	1 of 1
_	

Preparer: Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Test Year	Test Year	Test Year	Present	Interim	Proposed
No.	Class/Meter Size	Period 1	Period 2	Full Yr	Rates	Rates	Rates
1	Residential				 		
2	5/8" X 3/4"	NA	NA	14.99	15.74	39.78	40.22
3	3/4"	NA	NA	22.49	15.74	39.78	60.33
4	1"	NA	NA	37.48	15.74	39.78	100.55
5	1-1/2"	NA	NA	74.92	15.74	39.78	201.11
6	2"	NA	NA	119.87	15.74	39.78	321.78
7	3"	NA	NA	239.73	15.74	39.78	643.55
8	4"	NA	NA	374.58	15.74	39.78	1,005.55
9	6"	NA	NA	749.19	15.74	39.78	2,011.09
10	8"	NA	NA	1,198.69	15.74	39.78	3,217.75
11	10"	NA	NA	-	-	-	4,625.52
12	Gallonage cap (gallons)	NA	NA	6,000	6,000	6,000	6,000
13	Gallonage Charge, Capped Usage	NA	NA	3.25	4.10	10.36	17.80
14							
15	Commerical						
16	5/8" X 3/4"	NA	NA	14.99	-	-	40.22
17	3/4"	NA	NA	22.49	-	-	60.33
18	1"	NA	NA	37.48	-	-	100.55
19	1-1/2"	NA	NA	74.92	-	-	201.11
20	2"	NA	NA	119.87	-	-	321.78
21	3"	NA	NA	239.73	-	-	643.55
22	4"	NA	NA	374.58	•	-	1,005.55
23	6 "	NA	NA	749.19	•	-	2,011.09
24	8"	NA	NA	1,198.69	-	-	3,217.75
25	10"	NA	NA	-	-	-	4,625.52
26	Gallonage charge	NA	NA	3.91	-	-	21.36
27	Multi-Family						
28	5/8" X 3/4"	NA	NA	-	-	-	40.22
29	3/4"	NA	NA	-	-	-	60.33
30		NA	NA	-	-	-	100.55
31	1-1/2"	NA	NA	-	-	=	201.11
32		NA	NA	-	-	-	321.78
33		NA	NA	-	-	-	643.55
34		NA	NA	-	-	-	1,005.55
35		NA	NA	-	-	-	2,011.09
36		NA	NA	-	=	-	3,217.75
37	10"	NA	NA	-	-	-	4,625.52
38	Gallonage charge	NA	NA	-	-	-	21.36
39							
40	, , ,	NA	NA	-	-	-	84.46
41		NA	NA	-	-	-	-
42	Reuse Flate Rate	NA	NA	-	-	-	-

Florida Public Service Commission E-2w

1 of 1

Jack Schreyer

Schedule:

Preparer:

Page:

The Woods
Docket No. 060368-WS
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007
Water [X] or Sewer []

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line		Number	Consumption	Test Year	Test Year	Present	Total Revenue	Conservation	Proposed	Revenue at
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue	Rates	Present Rates	Gallons	Rate	Proposed
1	Residential	776	2,951	15.70	12,183	16.40	12,726	NA	32.72	25,391
2	5/8" X 3/4"	0	2,951	23.56	12,163	24.62	12,720	NA.	49.08	25,551
3	3/4" 1"	0	0	39.26	0	41.02	0	NA NA	81.80	Ö
4 5	1-1/2"	0	0	78.50	0	82.03	0	NA NA	163.61	Ö
	2"	0	0	125.60	0	131.24	0	NA.	261.77	ŏ
6	3"	0	0	251.19	0	262.47	0	NA.	523.54	ő
7	3 4"	0	0	392.48	0	410.10	0	NA NA	818.03	ő
8 9	Gallonage			332.40		470.10			0.0.00	· ·
10	Block 1	_	2,951	2.96	8,735	3.09	9,119	2,067	8.67	17,921
11	Block 2	_	2,501	2.50	0,750	-	0	884	10.83	9,574
12	Block 3			_	ő	_	Ö	0	-	0
13	Total Residential	776	2,951		20,918		21,845	2,951		52,885
14	Average Bill				26.96		28.15			68.15
14	Average bill				20.00					
15	Commerical									
16	5/8" X 3/4"	0	0	15.70	0	16.40	0	NA	32.72	0
17	3/4"	Õ	Ö	23.56	0	24.62	ā	NA	49.08	ō
18	1"	Õ	Ō	39.26	Ö	41.02	Ō	NA	81.80	Ō
19	1-1/2"	0	0	78.50	ō	82.03	0	NA	163.61	Ō
20	2"	0	ő	125.60	ő	131.24	Ö	NA	261.77	ō
21	3"	0	ő	251.19	ő	262.47	ů	NA	523.54	Ŏ
22	4"	Õ	0	392.48	Ō	410.10	0	NA	818.03	0
23	'		***************************************							
24	Gallonage	-	0	2.96	0	3.09	0	0	8.67	0
25										
26										
27	Total Commercial	0	0		0		0	0		0
28	Average Bill				-					-
29	Multi-Family									
30	5/8" X 3/4"	0	0	_	0	-	0	NA	32.72	0
31	3/4"	0	0	-	0	-	0	NA	49.08	0
32	1"	0	0	_	0	-	0	NA	81.80	0
33	1-1/2"	0	0	-	0	-	0	NA	163.61	0
34	2"	0	0	-	0	-	0	NA	261.77	0
35	3"	0	0	-	0	-	0	NA	523.54	0
36	4"	0	0	-	0	-	0	NA	818.03	0
37										
38	Gallonage	•	0	-	0	-	0	0	8.67	0
39										
40										
41	Total Multi- Family	0	0		0		0	0		0
42	Average Bill									
43	Fire Protection	_			_		_		e- · ·	
44	2"	0	NA	-	0	-	0	NA	65.44	0
45	3"	0	NA	-	0	-	0	NA	130.89	0
46	4"	0	NA	-	0	-	0	NA NA	204.51	0
47		0	NA NA	-	0	-	0	NA NA	409.01	0
48		_	NA NA	-		-		NA NA	654.42	-
49	10"	0	NA	-	0	•	0	NA	940.73	0
50 51										
52										
53	Total Fire Protection							0		
54		$\stackrel{\smile}{=}$								
54	Average Bill									
e e	0				20.010		21 045			g0 00E
55	Subtotal				20,918		21,845			52,885
56	Unbilled Revenues				0		0 0			-
57 50	Guaranteed Revenues									2 400
58 50	Misc. Service Charge Total Revenue				1,235 22,153		1,235 23,080			2,409 55,294
59							23,000			
60	Booked Revenue				21,620					
61	Difference				533 =	2.5%				
62										
63										

Florida Public Service Commission E-2w

The Woods Docket No. 060368-WS Schedule Period: 1/1/05 - 4/14/05

Water [X] or Sewer []

Schedule: not req'd Jack Schreyer Page: Preparer: Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1)						
No Class Meter Size Bills In 1,000 gal. Rates Revenue		(1)	(2)	(3)	(4)	(5)
1 Residential 2 5/8" X 3/4"						
2			Bills	in 1,000 gal.	Rates	Revenue
3 3/4"			0	0		0
1					-	
5 1-1/2"					-	
6 2" 0 0 0 - 0 0 9 6 8 4" 0 0 0 0 - 0 0 9 6 8 4" 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					-	
7 3" 0 0 0 - 0 0 8 4" 0 0 0 - 0 0 9 Gallonage 10 Block 1 - 0 - 0 11 Block 2 - 0 12 Block 3 - 0 0 13 Total Residential 0 0 0 0 14 Average Bill 15 Commerical 16 5/8" X 3/4" 0 0 0 - 0 17 3/4" 0 0 0 - 0 18 1" 0 0 0 - 0 19 1-1/2" 0 0 0 - 0 20 2" 0 0 0 - 0 21 3" 0 0 0 - 0 22 4" 0 0 0 - 0 23 4" 0 0 0 - 0 24 4" 0 0 0 0 - 0 25 - 0 0 0 0 - 0 26 Total Commercial 0 0 0 0 0 0 27 Total Commercial 0 0 0 0 0 0 28 Average Bill 29 Multi-Family 30 5/8" X 3/4" 0 0 0 0 0 0 0 31 3/4" 0 0 0 0 0 0 0 32 1" 0 0 0 0 0 0 33 1-1/2" 0 0 0 0 0 0 0 34 2" 0 0 0 0 0 0 0 35 3" 0 0 0 0 0 0 0 36 4" 0 0 0 0 0 0 37 0 0 0 0 0 0 0 38 Gellonage 0 0 0 0 0 0 0 0 39 0 0 0 0 0 0 0 0 40 0 0 0 0 0 0 0 41 Total Multi-Family 0 0 0 0 0 0 0 41 Total Multi-Family 0 0 0 0 0 0 0 42 Average Bill 43 Fire Protection 44 1" 0 NA 0 0 47 4" 0 NA 0 0 48 6" 0 NA 0 0 49 8" 0 NA 0 0 49 8" 0 NA 0 0 49 8" 0 NA 0 0 50 51 52 0 0 NA 0 0 51 52 0 0 NA 0 0 51 52 0 0 NA 0 0 53 Total Fire Protection 0 0 NA 0 0 54 Average Bill					-	
8 4" 0 0 0 - 0 9 Gallonage 10 Block 1 - 0 - 0 11 Block 2 - 0 12 Block 3 - 0 13 Total Residential 0 0 0 0 14 Average Bill 15 Commerical 16 5/8" X 3/4" 0 0 0 - 0 18 1" 0 0 0 - 0 19 1-1/2" 0 0 0 - 0 21 3" 0 0 0 - 0 21 3" 0 0 0 - 0 21 3" 0 0 0 - 0 21 3" 0 0 0 - 0 22 4" 0 0 0 - 0 23 32 24 Gallonage - 0 0 - 0 25 - 0 0 27 Total Commercial 0 0 0 0 - 0 28 Average Bill 29 Multi-Family 30 5/8" X 3/4" 0 0 0 - 0 31 3/4" 0 0 0 - 0 32 1" 0 0 0 - 0 33 1-1/2" 0 0 0 - 0 34 2" 0 0 0 0 - 0 35 3" 0 0 0 - 0 36 4" 0 0 0 - 0 37 Gallonage - 0 0 0 0 0 0 38 Gallonage - 0 0 0 0 0 0 39 0 0 0 0 0 0 0 30 1-1/2" 0 0 0 0 0 0 0 31 3/4" 0 0 0 0 0 0 0 32 1" 0 0 0 0 0 0 0 34 2" 0 0 0 0 0 0 0 0 35 3" 0 0 0 0 0 0 0 36 4" 0 0 0 0 0 0 0 37 Gallonage - 0 0 0 0 0 0 40 0 0 0 0 0 0 0 41 Total Multi-Family 0 0 0 0 0 0 0 41 Total Multi-Family 0 0 0 0 0 0 0 42 Average Bill 43 Fire Protection 44 1" 0 NA 0 0 45 2" 0 NA 0 0 47 4" 0 NA 0 0 48 6" 0 NA 0 0 49 8" 0 NA 0 0 50 51 51 52 0 0 51 51 52 0 0 53 53 Total Fire Protection 0 0 0 0 0 0 54 Average Bill					-	
9 Gallonage 10 Block 1		A"		-	_	
10	_					Ü
11 Block 2 -			_	0		0
12 Block 3 -			_	•	-	-
13 Total Residential			-		-	
15 Commerical			0	0		0
15 Commerical 16 5/8" X 3/4"						
16 5/8" X 3/4"		orage a				
16 5/8" X 3/4"	15	Commerical				
17 3/4"			n	Λ	-	0
18 1"					-	
19 1-1/2"			-	*	_	-
20 2"					_	
21 3"			0		_	
22 4" 0 0 0 - 0 23 - 0 24 Gallonage - 0 - 0 25 0 26 0 27 Total Commercial 0 0 0 - 0 28 Average Bill 0 29 Multi-Family 30 5/8" X 3/4" 0 0 0 - 0 31 3/4" 0 0 0 - 0 32 1" 0 0 0 - 0 33 1-1/2" 0 0 0 - 0 34 2" 0 0 0 - 0 35 3" 0 0 0 - 0 36 4" 0 0 0 - 0 37 38 Gallonage - 0 0 - 0 39 - 0 0 41 Total Multi-Family 0 0 0 - 0 41 Total Multi-Family 0 0 0 - 0 42 Average Bill - 0 0 0 43 Fire Protection 44 1" 0 NA - 0 45 2" 0 NA - 0 46 3" 0 NA - 0 47 4" 0 NA - 0 48 6" 0 NA - 0 49 8" 0 NA - 0 50 51 52 53 Total Fire Protection 0 0 0 0 0 54 Average Bill 0		3"	0	0	-	0
23 24			0	0	-	0
25	23					
Total Commercial O	24	Gallonage	-	0	-	0
Total Commercial O O O O	25	_	-		-	0
29 Multi-Family 30 5/8" X 3/4"	26				-	0
29 Multi-Family 30 5/8" X 3/4"	27	Total Commercial	0	0		0
30 5/8" X 3/4" 0 0 0 - 0 31 3/4" 0 0 0 - 0 32 1" 0 0 0 - 0 33 1-1/2" 0 0 0 - 0 34 2" 0 0 0 - 0 35 3" 0 0 0 - 0 36 4" 0 0 0 - 0 37 38 Gallonage - 0 - 0 39 - 0 - 0 40 - 0 - 0 41 Total Multi- Family 0 0 0 - 0 41 Total Multi- Family 0 0 0 - 0 42 Average Bill - 0 43 Fire Protection 44 1" 0 NA - 0 45 2" 0 NA - 0 46 3" 0 NA - 0 47 4" 0 NA - 0 48 6" 0 NA - 0 49 8" 0 NA - 0 50 51 52 53 Total Fire Protection 0 0 0 0 54 Average Bill - 0	28	Average Bill				
30 5/8" X 3/4" 0 0 0 - 0 31 3/4" 0 0 0 - 0 32 1" 0 0 0 - 0 33 1-1/2" 0 0 0 - 0 34 2" 0 0 0 - 0 35 3" 0 0 0 - 0 36 4" 0 0 0 - 0 37 38 Gallonage - 0 - 0 39 - 0 - 0 40 - 0 - 0 41 Total Multi- Family 0 0 0 - 0 41 Total Multi- Family 0 0 0 - 0 42 Average Bill - 0 43 Fire Protection 44 1" 0 NA - 0 45 2" 0 NA - 0 46 3" 0 NA - 0 47 4" 0 NA - 0 48 6" 0 NA - 0 49 8" 0 NA - 0 50 51 52 53 Total Fire Protection 0 0 0 0 54 Average Bill - 0						
31 3/4" 0 0 0 - 0 32 1" 0 0 0 - 0 33 1-1/2" 0 0 0 - 0 34 2" 0 0 0 - 0 35 3" 0 0 0 - 0 36 4" 0 0 0 - 0 37 38 Gallonage - 0 - 0 39 - 0 - 0 41 Total Multi- Family 0 0 0 - 0 41 Total Multi- Family 0 0 0 - 0 42 Average Bill - 0 NA - 0 45 2" 0 NA - 0 46 3" 0 NA - 0 47 4" 0 NA - 0 48 6" 0 NA - 0 49 8" 0 NA - 0 50 51 Total Fire Protection 0 0 0 53 Total Fire Protection 0 0 0 54 Average Bill	29	Multi-Family				
32 1" 0 0 0 - 0 33 1-1/2" 0 0 0 - 0 34 2" 0 0 0 - 0 35 3" 0 0 0 - 0 36 4" 0 0 0 - 0 37 38 Gallonage - 0 - 0 40 - 0 - 0 41 Total Multi- Family 0 0 0 - 0 41 Average Bill - 0 NA - 0 45 2" 0 NA - 0 46 3" 0 NA - 0 47 4" 0 NA - 0 48 6" 0 NA - 0 49 8" 0 NA - 0 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill	30			0	-	
33 1-1/2"	31		0	0	•	0
34 2" 0 0 0 - 0 35 3" 0 0 0 - 0 36 4" 0 0 0 - 0 37 38 Gallonage - 0 - 0 40 - 0 - 0 41 Total Multi-Family 0 0 0 42 Average Bill - 0 43 Fire Protection 44 1" 0 NA - 0 45 2" 0 NA - 0 46 3" 0 NA - 0 47 4" 0 NA - 0 48 6" 0 NA - 0 49 8" 0 NA - 0 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill - 0	32				-	
35 3" 0 0 0 - 0 36 4" 0 0 0 - 0 37 38 Gallonage - 0 - 0 40 - 0 - 0 41 Total Multi- Family 0 0 0 42 Average Bill 0 45 2" 0 NA - 0 46 3" 0 NA - 0 47 4" 0 NA - 0 48 6" 0 NA - 0 49 8" 0 NA - 0 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill					-	
36 4" 0 0 0 - 0 37 38 Gallonage - 0 - 0 39 - 0 - 0 40 - 0 - 0 41 Total Multi- Family 0 0 0 42 Average Bill 0 43 Fire Protection 44 1" 0 NA - 0 45 2" 0 NA - 0 46 3" 0 NA - 0 47 4" 0 NA - 0 48 6" 0 NA - 0 49 8" 0 NA - 0 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill			_		-	
37 38					-	
38		4"	0	0	-	0
39	_	- ·		_		_
40		Gallonage	-		-	_
41 Total Multi- Family 0 0 0 0 0 0 42 Average Bill			-		-	-
42 Average Bill 43 Fire Protection 44 1" 0 NA - 0 45 2" 0 NA - 0 46 3" 0 NA - 0 47 4" 0 NA - 0 48 6" 0 NA - 0 49 8" 0 NA - 0 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill		T 4-114 W F0	- 0		-	
43 Fire Protection 44 1" 0 NA - 0 45 2" 0 NA - 0 46 3" 0 NA - 0 47 4" 0 NA - 0 48 6" 0 NA - 0 49 8" 0 NA - 0 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill						
44 1" 0 NA - 0 45 2" 0 NA - 0 46 3" 0 NA - 0 47 4" 0 NA - 0 48 6" 0 NA - 0 49 8" 0 NA - 0 50 51 52 52 Total Fire Protection 0 0 0 54 Average Bill	42	Average Bill				
44 1" 0 NA - 0 45 2" 0 NA - 0 46 3" 0 NA - 0 47 4" 0 NA - 0 48 6" 0 NA - 0 49 8" 0 NA - 0 50 51 52 52 Total Fire Protection 0 0 0 54 Average Bill	40	Fire Dunks-41				
45 2" 0 NA - 0 46 3" 0 NA - 0 47 4" 0 NA - 0 48 6" 0 NA - 0 49 8" 0 NA - 0 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill	_		ū	NI A		0
46 3" 0 NA - 0 47 4" 0 NA - 0 48 6" 0 NA - 0 49 8" 0 NA - 0 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill					-	
47 4" 0 NA - 0 48 6" 0 NA - 0 49 8" 0 NA - 0 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill			_		-	=
48 6" 0 NA - 0 49 8" 0 NA - 0 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill					-	
49 8" 0 NA - 0 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill -			-			-
50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill -					_	
51 52 53 Total Fire Protection 0 0 0 54 Average Bill			3			9
52 53 Total Fire Protection 0 0 0 54 Average Bill -						
53 Total Fire Protection 0 0 0 54 Average Bill - - -						0
54 Average Bill			0	0	•	
55 Subtotal 0	J-1					
	55	Subtot	al			n
		238101				<u>_</u>

Florida Public Service Commission E-2w

The Woods Docket No. 060368-WS Schedule Period: 4/15/05 - 12/31/05

not req'd Jack Schreyer Page: Preparer:

Schedule:

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

1 Residential 2 5/3* X 3/4** 0 0 0 - 3 3/4** 0 0 0 0 - 4 1** 0 0 0 0 - 5 1-1/2** 0 0 0 0 - 6 2** 0 0 0 0 - 7 3** 0 0 0 0 - 9 Gallonage 10 Block 1 - 10 Block 2 - 12 Block 3 - 13 Total Residential 16 5/8* X 3/4** 0 0 0 - 18 11** 0 0 0 - 14 Average Bill 15 Commerical 16 5/8* X 3/4** 0 0 0 - 19 1-1/2** 0 0 0 - 19 1-1/2** 0 0 0 - 19 1-1/2** 0 0 0 - 19 1-1/2** 0 0 0 - 19 1-1/2** 0 0 0 - 19 1-1/2** 0 0 0 - 19 1-1/2** 0 0 0 - 19 1-1/2** 0 0 0 - 19 1-1/2** 0 0 0 - 10 1 3/4* 0 0 0 - 11 3/4* 0 0 0 - 12 37 10 1 3/4** 0 0 0 - 13 3/4* 0 0 0 - 14 Average Bill 29 Multi-Family 30 5/8* X 3/4** 0 0 0 - 32 1** 0 0 0 - 33 1-1/2** 0 0 0 - 34 1-1/2** 0 0 0 - 35 3* 0 0 0 0 - 36 4* 0 0 0 - 37 34 3/4** 0 0 0 - 38 6 4* 0 0 0 - 39 - 0 0 - 30 - 30 - 31 3/4* 0 0 0 - 32 1* 33 1-1/2* 0 0 0 - 34 1-1/2* 0 0 0 - 35 3* 0 0 0 0 - 36 4* 0 0 0 - 37 34 3/4* 0 0 0 - 38 6 4* 0 0 0 - 39 - 0 0 - 40 1 Total Multi-Family 0 0 0 - 41 Total Multi-Family 0 0 0 - 41 Total Multi-Family 0 0 NA - 44 4* 47 0 NA - 48 6* 0 NA - 49 8* 0 NA - 49 8* 0 NA - 50 51 51 51 51 51 51 51 51 51 51 51 51 51	Line	(1)	(2) Number Bills	(3) Consumption	(4) Test Year Rates	(5) Test Year Revenue
2 5/8" X 3/4"	No.		DIIIS	113 1,000 gai.	Nates	Kevende
3 3/4"			Ω	n	_	0
4 1"					_	o o
5 1-1/2"			_	_		0
6 2"					-	0
7 3"					-	0
8 4" 0 0 0 - 9 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6					-	
9		3"			-	0
10 Block 1 - 0 -					-	U
11 Block 2						
12 Block 3 -			-	0	-	0
13 Total Residential 14 Average Bill 15 Commerical 16 5/8" X 3/4" 10 0 0 - 17 3/4" 10 0 0 - 18 1" 19 1-1/2" 0 0 0 - 20 2" 0 0 0 - 21 3" 0 0 0 - 22 4" 0 0 0 - 23 24			-		-	0
14 Average Bill 15 Commerical 16 5/8" X 3/4"					-	0
15 Commerical 16 5/8" X 3/4"	13	Total Residential	0	0		0
16 5/8" X 3/4"	14	Average Bill				-
16 5/8" X 3/4"	15	Commerical				
17 3/4"			0	0	-	0
18 1"					-	0
19 1-1/2"					-	0
20 2"					-	0
21 3"						0
22 4" 0 0 0 - (23) 24 Gallonage - 0 - (25) 25 (27) 26 (27) 27 Total Commercial 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					-	0
23					_	0
24		4	O			· ·
25		Callanana		0		0
26		Gallonage	-	U	-	0
27 Total Commercial 0 0 0 28 Average Bill 29 Multi-Family 30 5/8" X 3/4" 0 0 0 - 0 31 3/4" 0 0 0 - 0 32 1" 0 0 0 - 0 33 1-1/2" 0 0 0 - 0 34 2" 0 0 0 - 0 35 3" 0 0 0 - 0 36 4" 0 0 0 - 0 37 38 Gallonage - 0 - 0 40 - 0 - 0 41 Total Multi-Family 0 0 0 42 Average Bill 43 Fire Protection 44 1" 0 NA - 0 45 2" 0 NA - 0 46 3" 0 NA - 0 47 4" 0 NA - 0 48 6" 0 NA - 0 49 8" 0 NA - 0 50 51 51 Total Fire Protection 0 0 0 54 Average Bill			-		-	0
28 Average Bill 29 Multi-Family 30 5/8" X 3/4"		T-t-l Commercial			-	0
29 Multi-Family 30 5/8" X 3/4"				-		
30 5/8" X 3/4"	28	Average Bill				-
31 3/4" 0 0 0 - 32 1" 0 0 0 - 33 1-1/2" 0 0 0 - 33 1-1/2" 0 0 0 - 35 3" 0 0 0 - 36 4" 0 0 0 - 37 38 Gallonage - 0 - 40 - 0 - 41 Total Multi- Family 0 0 0 - 42 Average Bill 43 Fire Protection 44 1" 0 NA - 45 2" 0 NA - 46 3" 0 NA - 47 4" 0 NA - 48 6" 0 NA - 49 8" 0 NA - 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill	29	Multi-Family				
32 1" 0 0 0 - 33 1-1/2" 0 0 0 - 34 2" 0 0 0 - 35 3" 0 0 0 - 36 4" 0 0 0 - 37 38 Gallonage - 0 - 40 - 0 - 41 Total Multi-Family 0 0 0 - 42 Average Bill 43 Fire Protection 44 1" 0 NA - 45 2" 0 NA - 46 3" 0 NA - 47 4" 0 NA - 48 6" 0 NA - 49 8" 0 NA - 50 51 52 53 Total Fire Protection 0 0 0 - 54 Average Bill	30	5/8" X 3/4"	0		-	0
33 1-1/2"	31	3/4"	0	0	-	0
34 2" 0 0 0 - 35 3" 0 0 0 - 36 4" 0 0 0 - 37 38 Gallonage - 0 - 39 - 0 - 40 - 0 - 41 Total Multi- Family 0 0 - 42 Average Bill - 43 Fire Protection 44 1" 0 NA - 45 2" 0 NA - 46 3" 0 NA - 47 4" 0 NA - 48 6" 0 NA - 49 8" 0 NA - 50 51 52 53 Total Fire Protection 0 0 0 - 54 Average Bill -	32	1"	0	0	-	0
34 2" 0 0 0 - 35 3" 0 0 0 0 - 35 3" 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	33	1-1/2"	0	0	-	0
35 3" 0 0 0 - 36 4" 0 0 0 - 37			0	0	-	0
36 4" 0 0 0 - 37 37 38 Gallonage - 0 - 39 40 - 0 - 30 41 Total Multi- Family 0 0 0 42 Average Bill					-	0
37 38				0	-	0
38		,	•			ū
39		Gallonage	-	0	-	0
40		- Janoi logo	-		-	0
41 Total Multi- Family 0 0 0 42 Average Bill			_		-	0
42 Average Bill 43 Fire Protection 44 1"		Total Multi- Family	0		-	- 0
44 1" 0 NA - 45 2" 0 NA - 46 3" 0 NA - 47 4" 0 NA - 48 6" 0 NA - 49 8" 0 NA - 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill - 50 NA - 50 50 50 50 50 50 50 50 50 50 50 50 50						
44 1" 0 NA - 45 2" 0 NA - 46 3" 0 NA - 47 4" 0 NA - 48 6" 0 NA - 49 8" 0 NA - 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill - 50 NA - 50 50 50 50 50 50 50 50 50 50 50 50 50	42	Eira Protection				
45 2" 0 NA - 46 3" 0 NA - 47 4" 0 NA - 48 6" 0 NA - 49 8" 0 NA - 50 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill - 54 55 55 55 55 55 55 55 55 55 55 55 55			٥	NA	_	0
46 3" 0 NA - 44 4" 0 NA - 44 6" 0 NA - 49 8" 0 NA - 50					-	0
47 4" 0 NA - 48 6" 0 NA - 49 8" 0 NA - 50 51 52 53 Total Fire Protection 0 0 54 Average Bill			_		-	0
48 6" 0 NA - 49 8" 0 NA - 50 50 51 52 53 Total Fire Protection 0 0 0 54 Average Bill - 55 56 57 57 58 58 58 58 58 58 58 58 58 58 58 58 58					-	0
49 8" 0 NA -					-	
50 51 52 53 Total Fire Protection					-	0
51 52 53 Total Fire Protection		8"	0	NA	-	0
52 53 Total Fire Protection						
53 Total Fire Protection 0 0 54 Average Bill						_
54 Average Bill						0
	53	Total Fire Protection	0	0		0
-	54	Average Bill				-
Subtotal		-				
		Subtot	al			0

Florida Public Service Commission E-2s

Schedule:

The Woods

Docket No. 060368-WS
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007 Page: 1 of 1 Preparer: Jack Schreyer Water[] or Sewer[X] Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Class/Meter Size	Number Bills	Usage in 1,000 gal.	Test Year Rates	Test Year Revenue	Present Rates	Total Revenue Present Rates	Proposed	Proposed Rate	Revenue at Proposed
1	Residential	واالط	111 1,000 gai.	- Itales	revenue	Nates	Fresent Rates	Usage	Rate	Flupuseu
2	5/8" X 3/4"	728	1,911	14.99	10,913	15.74	11,459		40.22	29,280
3	3/4"	0	0	22.49	0	23.07	0		60.33	0
4	1"	Ō	ō	37.48	ő	38.45	ŏ		100.55	0
5	1-1/2"	Ō	Ō	74.92	Ö	76.87	Õ		201.11	ő
6	2"	ō	Ö	119.87	0	122.99	ő		321.78	0
7	3"	ō	Ō	239.73	Ō	245.97	0		643.55	0
8	4"	Ō	0	374.58	Ö	384.32	Ö		1,005.55	0
9	Gallonage cap (gallons)		6,000		-	0002	· ·		1,000.00	ŭ
10	Capped Usage	-	1,911	3.25	6,211	4.10	7,835	1,911	17.80	34,016
11	Usage Above Cap	_	499		0,2 · ·	,,,,	7,000	499	11.00	01,010
12								.00		
13	Total Residential	728	2,410		17,123		19,294			63,296
14	Average Bill				23.52		26.50			86.95
• •	, trerage Dill				20.02		20.50			80.93
15	Commerical									
16	5/8" X 3/4"	0	0	14.99	0		0		40.00	0
17	3/4"	0	0	22.49	0	-	0		40.22	0
18	1"	0	0	37.48	0	-	0		60.33	0
19	1-1/2"	0	0	74.92	0	-	0		100.55 201.11	0
20	2"	0	ő	119.87	0		0		321.78	0
21	3"	0	ő	239.73	0	-	0		643.55	0
22	4"	Ö	ő	374.58	0	_	0		1,005.55	0
23	•	•		07 7.00	U	_	U		1,000.00	U
24	Gallonage		0	3.91	0	_	0		21.36	0
				3.0	•		J		21.50	Ü
25	Total Commercial		0				0			0
26	Average Bill									
	3									
27	Multi-Family									
28	5/8" X 3/4"	0	0	_	0		0		40.22	0
29	3/4"	0	Ö	_	0	_	ő		60.33	0
30	1"	0	0	-	0	_	Ö		100.55	0
31	1-1/2"	0	0	-	0	_	Ō		201.11	ő
32	2"	0	0	_	Ö	-	Ō		321.78	0
33	3"	0	0	-	Ō	-	Ö		643.55	Ö
34	4"	0	0	_	0	-	0		1,005.55	ő
35									,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ŭ
36	Gallonage	-	0	-	0	-	0		21.36	0
		_								
37	Total Multi- Family	0	0		0		0			0
38	Average Bill						-			
39	Flat Rate									
40	Res. Wastewater Only	0	NA	-	0	-	0		84.46	0
41	Sprinkler Heads	0	NA	-	0	-	0		-	0
42	Reuse	0	NA	-	0	-	0		-	0
43	Total Flat Rate - Other				0		0			0
4.4	المنامان و				.=					
44	Subtotal Unbilled Revenues				17,123		19,294			63,296
45					0		0			-
46	Guaranteed Revenues				0		0			=
47 48	Misc. Service Charge				0		0			0
48 49	Total Revenue Booked Revenue				17,123		19,294			63,296
50	Difference				16,963					
51	DINCICIOS				160 =	0.9%				
52					0	0.00/				
J <u>z</u>					0	0.0%				

Florida Public Service Commission

The Woods Docket No. 060368-WS

Schedule Period: 1/1/05 - 4/14/05

nedule Felic

Schedule: E-2s
Page: not req'd
Preparer: Jack Schreyer

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

			•	`	,
	(1)	(2)	(3)	(4)	(5)
Line		Number	Usage	Test Year	Test Year
No.	Class/Meter Size_	Bills	in 1,000 gal.	Rates	Revenue
1	Residential				
2	5/8" X 3/4"	0	0	-	0
3	3/4"	G	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3"	0	0	•	0
8	4"	0	0	-	0
9	Gallonage cap				
10	Capped Usage	-	0	-	0
11	Usage Above Cap	-			
12					
13	Total Residential	0	0		0
14	Average Bill				0.00
	-				
15	Commerical				
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	_	0
19	1-1/2"	0	0		0
20	2"	0	0	-	0
21	3"	0	0	-	0
22	4"	0	0	-	0
23					
24	Gallonage	-	0	-	0
25	Total Commercial	0	0_		0
26	Average Bill				0.00
27	Multi-Family				
28	5/8" X 3/4"	0	0	-	0
29	3/4"	0	0	-	0
30	1"	0	0	-	0
31	1-1/2"	0	0	-	0
32	2"	0	0	-	0
33	3"	0	0	-	0
34	4"	0	0	-	0
35					
36	Gallonage	-	0	-	0
37	Total Multi- Family	0	0		0
38	Average Bill				-
39	Flat Rate				
40	Res. Wastewater Only	0	NA	-	0
41	Sprinkler Heads	0	NA	-	0
42	Reuse	0	NA	-	0
43	Total Flat Rate - Other				0
44	Subtotal				0

Florida Public Service Commission

The Woods Docket No. 060368-WS Schedule Period: 4/15/05 - 12/31/05

Schedule: E-2s
Page: not req'd
Preparer: Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)
Line		Number	Usage	Test Year	Test Year
No.	Class/Meter Size	Bills	in 1,000 gal.	Rates	Revenue
1	Residential	_			
2	5/8" X 3/4"	0	0	-	0
3	3/4"	0	0	-	0
4	1"	0	0	-	0
5	1-1/2"	0	0	-	0
6	2"	0	0	-	0
7	3" 4"	0 0	0	-	0 0
8				-	U
9	Gallonage cap		0		0
10 11	Capped Usage	-	U	-	U
12	Usage Above Cap				
13	Total Residential				
14	Average Bill				
15	Commerical				_
16	5/8" X 3/4"	0	0	-	0
17	3/4"	0	0	-	0
18	1"	0	0	-	0
19	1-1/2"	0	0	-	0
20	2"	0	0	-	0
21	3"	0	0	•	0
22	4"	0	0	-	0
23	0 "				
24	Gallonage	-	0	-	0
25	Total Commercial				
26					-
20	Average Bill				
27	Maria: Camaiba				
27 28	Multi-Family 5/8" X 3/4"	0	0		0
29	3/4"	0	0	-	0
30	1"	0	0	-	0
31	1-1/2"	0	0	-	0
32	2"	0	0	-	0
33	3"	0	0	-	0
34	3 4"	0	0	-	0
35	4	U		•	U
36	Gallonage	_	0		0
30	Gallorlage	=	U	•	U
37	Total Multi- Family	0	0		0
38	Average Bill		<u>_</u>		
30	Average bill				
39	Flat Rate				
40	Res. Wastewater Only	0	NA	_	0
41	Sprinkler Heads	0	NA NA	-	0
42	Reuse	0	NA NA	_	0
42	Total Flat Rate - Other	U	110	-	
₩3	Total Flat Nate - Otilel				
44	Subtota	I			0
77	2351010	•			

Customer Monthly Billing Schedule

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-3 Page: 1 of 1

Preparer: Jack Schreyer

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

		_	_	_
w.	Д	Т	E	к

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/		General	Multi-Family	Private Fire	Other	
<u>No.</u>	<u>Year</u>	Residential	Service	Dwelling	Protection	(List)	Total
1	Jan-05	62	0	0	0	0	62
2	Feb-05	62	0	0	0	0	62
3	Mar-05	63	0	0	0	0	63
4	Apr-05	63	0	0	0	0	63
5	May-05	63	0	0	0	0	63
6	Jun-05	66	0	0	0	0	66
7	Jul-05	62	0	0	0	0	62
8	Aug-05	61	0	0	0	0	61
9	Sep-05	64	0	0	0	0	64
10	Oct-05	65	0	0	0	0	65
11	Nov-05	66	0	0	0	0	66
12	Dec-05	65	0	0	0	0	65
13	Total Water	762	0	0	0	0	762

c		٨I	_	0
	_	w	_	т.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/		General	Multi-Family	Private Fire	Other	
No.	Year	Residential	Service	Dwelling	Protection	(List)	Total
4.1	1 05	50	0	0	^	0	50
14	Jan-05	58	U	U	U	U	58
15	Feb-05	58	0	0	0	0	58
16	Mar-05	59	0	0	0	0	59
17	Apr-05	59	0	0	0	0	59
18	May-05	59	0	0	0	0	59
19	Jun-05	62	0	0	0	0	62
20	Jul-05	58	0	0	0	0	58
21	Aug-05	57	0	0	0	0	57
22	Sep-05	60	0	0	0	0	60
23	Oct-05	60	0	0	0	0	60
24	Nov-05	61	0	0	0	0	61
25	Dec-05	61	0	0	0	0	61
26	Total Sewer	712	0	0	0	0	712

Miscellaneous Service Charges

Florida Public Service Commission

The Woods Schedule: E-4
Docket No. 060368-WS Page: 1 of 1

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007 Preparer: Jack Schreyer

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

WATER

	(1)	(2)	(3)	(4)	(5)	
Line		Pres	ent	Propo	osed	
No	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.	
1	Initial Connection	15.00	15.00	24.00	31.00	
2	Normal Reconnect	15.00	15.00	24.00	31.00	
3	Violation Reconnect	-	-	48.00	62.00	
4	Premises Visit	10.00	10.00	24.00	31.00	
5	Insufficient Funds	10.00	-	21.00	-	
6	Late Payment Fees	5.00	-	5.00	-	

SEWER

	(1)	(2)	(3)	(4)	(5)
Line		Pre	sent	Prop	osed
No.	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
7	Initial Connection	Actual cost	Actual cost	Actual cost	Actual cost
8	Normal Reconnect	Actual cost	Actual cost	Actual cost	Actual cost
9	Violation Reconnect	Actual cost	Actual cost	Actual cost	Actual cost
10	Premises Visit	10.00	10.00	24.00	31.00
11	Insufficient Funds	10.00	-	21.00	-
12	Late Payment Fees	5.00	-	5.00	-

Derivation of charges

Premises Visit charges are based on 1 hour of field service labor plus vehicle use costs, 1/4 hour clerical time, plus office and payroll overheads.

Violation Reconnection involves both a disconnection and reconnection visit to the property and is therefore twice the Premises Visit charge.

Insufficient Funds (NSF checks) charges are established using 1/2 hour clerical time plus office and payroll, overheads, and bank fees.

Miscellaneous Service Charge Revenue

Florida Public Service Commission

The Woods Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

Schedule: E-5 Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a schedule by month of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable. If a monthly schedule is not furnished, annual totals or by periods will be acceptable. If periods are not by-month, state what periods are used.

Line	(1) Month/	(2) Initial	(3) Normal	(4) Violation	(5) Premises	(6) Other	(7)
No.	Year	_Connection	Reconnect	Reconnect	Visit	Charges	Total
WATE							
1	Jan-05	15	0	0	0	50	65
2	Feb-05	15	0	0	0	60	75
3	Mar-05	60	0	0	0	50	110
4	Apr-05	15	0	0	0	70	85
5	May-05	60	0	0	0	65	125
6	Jun-05	45	0	0	0	70	115
7	Jul-05	30	0	0	0	95	125
8	Aug-05	60	0	0	0	65	125
9	Sep-05	30	0	0	0	80	110
10	Oct-05	30	0	0	0	80	110
11	Nov-05	30	0	0	0	70	100
12	Dec-05	0	0	0	0	90	90
13	Total Water	390	0	0	0	845	1,235
14	Annual Events	26	0	0	0	85	
15	2006 Rate	15	15	0	10	10	
16	2006 Revenue	390	0	0	0	845	1,235
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	624	0	0	0	1,785	2,409
SEWE	ER						
19	Jan-05	0	0	0	0	0	0
20	Feb-05	0	0	0	0	0	0
21	Mar-05	0	0	0	0	0	0
22	Apr-05	0	0	0	0	0	0
23	May-05	0	0	0	0	0	0
24	Jun-05	0	0	0	0	0	0
25	Jul-05	0	0	0	0	0	0
26	Aug-05	0	0	0	0	0	. 0
27	Sep-05	0 0	0	0	0	0	0
28	Oct-05	-	0	0	0	0	0
29	Nov-05	0 0	0 0	0 0	0	0	0
30	Dec-05	U	U	U	U	U	0
31	Total Sewer	0	0	0	0	0	0
32	Annual Events	0	0	0	0	0	
33	2006 Rate	Actual cost	Actual cost	Actual cost	10	10	
34	2006 Revenue	0	0	0	0	0	0
35	2007 Rate	Actual cost	Actual cost	Actual cost	24	21	
36	2007 Revenue	0	0	0	0	0	0

Public Fire Hydrants Schedule

Florida Public Service Commission

The Woods **Docket No. 060368-WS**

Schedule Year End: 12/31/2005

Water [X] or Sewer []

Schedule: E-6 Page: 1 of 1

Preparer: Jack Schreyer

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

(1)	(2)	(3)	(4)
Line No.	Size	Туре	Quantity

Any fire hydrant information is detailed on enclosed system maps 1

Private Fire Protection Service

Florida Public Service Commission

The Woods
Docket No. 060368-WS

Schedule Year End: 12/31/2005

Water [X] or Sewer []

Schedule: E-7 Page: 1 of 1

Preparer: Jack Schreyer

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

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

(1)	(2)	(3)	(4)
Line No.	Size	Type	Quantity

1 Any fire hydrant information is detailed on enclosed system maps

Contracts and Agreements Schedule

Florida Public Service Commission

The Woods Docket No. 060368-WS

Schedule Year End: 12/31/2005

Schedule: E-8 Page: 1 of 1

Preparer: Jack Schreyer

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

Line	(1)	(2)	
No.	Type	Description	

N/A

None

Tax or Franchise Fee Schedule

Regulatory Assessment Fee

Florida Public Service Commission

The Woods

3

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule:

E-9

Page: Preparer:

4.5%

1 of 1 Jack Schreyer

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

Florida Public Service Comm.

Line	(1)	(2)	(3)	(4) How collected	(5) Type
<u>No.</u>	Type Tax or Fee	To Whom Paid	Amount	From Customers	Agreement
WATE					
1	County Other Property	Sumter County	4.5%		None
2					
SEWE	ER .				

Service Availability Charges Schedule

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule:

E-10

Page: Preparer: 1 of 1

Jack Schreyer

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

	(1)		(2)	(3)
Line			Present	Proposed
No.	Type Charge	_	Charges	Charges
WAT				
1	Service Installation Charge	3/4"	-	251.00
2	(Service Line Size)	1"	-	278.00
3		1 1/2"	-	403.00
4		2"	-	513.00
5		Over 2"	Actual Costs	Actual Costs
6	Meter Installation Fee	5/8"	-	138.00
7	(Meter Size)	3/4"	-	138.00
8		1"	-	138.00
9		1 1/2"	-	274.00
10		2"	-	430.00
11		Over 2"	-	Actual Costs
12	Back Flow Preventor Installation Fee		-	Actual Costs
13	Plant/System Capacity Charge		-	700.00
14	Main Extension Charge		-	446.00
SEW	/ER			
15	Service Installation Charge	4"	Actual Costs	1,500.00
16		over 4"	Actual Costs	Actual Costs
17	Plant/System Capacity Charge		450.00	1,300.00
18	Main Extension Charge		50.00	480.00

Guaranteed Revenues Received

Florida Public Service Commission

The Woods Docket No. 060368-WS

Docket No. 060368-WSSchedule Years: Test Year = 2005; Present = 2006; Proposed = 2007

Schedule: Page: E-11 1 of 1

Preparer:

Jack Schreyer

Water [X] or Sewer [X]

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Test Year Ended: 12/31/2005
Water [X] or Sewer [X]

Schedule: E-12 Page: 1 of 1

Preparer: Jack Schreyer

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

Line		 	 	
No.	_			

Not applicable; no industrial customers.

The Woods Docket No. 060368-WS Schedule Year End: 12/31/2006 Water [X] or Sewer []

Florida Public Service Commission

Schedule: E-13w Page: 1 of 2 Preparer: Jack Schreyer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary.

	. , ,			, //	(consumpt	ion is in 1	,000 gallons)					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Historical		Proj. Test	Historical		Proj. Test		Proj. Test			Projected
Line		Year 2005	Proj.	Year 2006	Year 2005	Proj.	Year 2006	Present	Year 2006	Conserv.	Proposed	2006
No.	Class/Meter Size	Bills	Factor	Bills	Consump.	Factor	Consump.	Rates	Revenue	Gallons	Rates	Rev. Req.
1	Residential								•	•		
2	5/8" X 3/4"	776	Note A	788	2,951	Note B	2,997	16.40	12,923		32.72	25,783
3	3/4"	0		0	0		0	24.62	0		49.08	0
4	1"	0		0	0		0	41.02	0		81.80	0
5	1-1/2"	0		0	0		0	82.03	0		163.61	0
6	2"	0		Ō	0		ō	131.24	Ö		261.77	ō
7	3"	Ō		ő	0		0	262.47	Ő		523.54	ő
8	4"	ő		0	0		0	410.10	0			0
9	Gallonage	Ü		U	U		U	410.10	U		818.03	U
10	Block 1			0	0.054		0.007	0.00	0.000	0.000	0.07	10.100
		-		0	2,951		2,997	3.09	9,260	2,099	8.67	18,198
11	Block 2	-		0	0		0	-	0	898	10.83	9,721
12	Block 3	-		0	0	_	0	-	0	0	-	0
13	Total Residential	776		788	2,951		2,997		22,183	2,997		53,703
14												
15	Commerical											
16	5/8" X 3/4"	0		0	0		0	16,40	0		32.72	0
17	3/4"	0		0	0		0	24.62	0		49.08	
18	1"	0		0	0		0	41.02	0			0
19	1-1/2"	0		0	0				_		81.80	0
	2"			_			0	82.03	0		163.61	0
		0		0	0		0	131.24	0		261.77	0
21	3"	0		0	0		0	262.47	0		523.54	0
	4"	0		0	0		0	410.10	0		818.03	0
23	-			_								
24	Gallonage	<u></u>		0	0		0	3.09	0	0	8.67	0
25	Total Commercial	0		0	0		0		0	0		0
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	_	0		32.72	0
29	3/4"	0		ō	0		Ö		0		49.08	0
	1"	ő		0	0		0	-	0			
	1-1/2"	0		0	0		0	-	-		81.80	0
32		0		0	-			-	0		163.61	0
33	3"	0		-	0		0	-	0		261.77	0
	4"			0	0		0	-	0		523.54	0
34	4	0		0	0		0	-	0		818.03	0
35	0 "			_	_		4					
	Gallonage			0	0	_	0_	-	0	0	8.67	0
37 38	Total Multi-Family	0		0	0		0		0	0		0
50												
	Fire Protection											
40	2"	0		0				-	0		65.44	0
41	3"	0		0				-	0		130.89	0
	4"	0		0				-	0		204.51	0
43	6"	0		0				-	0		409.01	0
44	8"	0		0				-	Ō		654.42	ő
45	10"	0		0				-	Ŏ		940.73	ő
46	Per Hydrant	Ō		ŏ				_	0		5,0.75	0
47	Total Fire Protection	0		0					- 0		-	0
48		J		J					U			U
49	Subtotals	776		788	2.054		0.007					
50	Misc. Service Charge	110		/00	2,951		2,997		22,183	2,997		53,703
	-								1,235			2,409
51	Total Revenue		N1-4- 6	D. floor					23,418			56,112

Note A: Reflects projected customer growth for 2006

Note B: Projected Consumption is based on average 2005 residential use applied to growth

Florida Public Service Commission

The Woods Docket No. 060368-WS Schedule Year End: 12/31/2007 Water [X] or Sewer []

Schedule: E-13w Page: 2 of 2 Preparer: Jack Schreyer

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

(consumption is in 1,000 gallons)

	(4)	70	(0)	(4)			(7)	(0)	(0)	/401	14.41	(40)
	(1)	(2) Proj. Test	(3)	(4) Proj. Test	(5) Proj. Test	(6)	(7) Proj. Test	(8)	(9) Proj. Test	(10)	(11)	(12) Projected
Line		Year 2006	Proj.	Year 2007	Proj. Test Year 2006	Proj.	Year 2007	Present	Proj. Test Year 2007	Conserv.	Proposed	2007
No.	Class/Meter Size	Bills	Factor	Bills	Consump.		Consump.	Rates	Revenue	Gallons	Rates	Rev. Req.
1	Residential	Ding	1 actor	Dillo	Consump.	Tactor	Consump.	- Nates	Trevende	Ganoris	Trates	rtev. rteq.
2	5/8" X 3/4"	788	Note A	800	2.997	Note B	3,042	16.40	13,120		32.72	26,176
3	3/4"	0		0	0		0,0 /2	24.62	0		49.08	0
4	1"	0		0	0		0	41.02	0		81.80	0
5	1-1/2"	0		0	0		0	82.03	0		163.61	0
6	2"	0		0	0		0	131.24	0		261.77	0
7	3"	0		0	0		0	262.47	0		523.54	0
8	4"	0		0	0		0	410.10	0		818.03	0
9	Gallonage											
10	Block 1	0		0	2,997		3,042	3.09	9,401	2,131	8.67	18,476
11	Block 2	0		0	0		0	-	0	911	10.83	9,869
12	Block 3	0		0	0		0	-	0	0	-	0
13	Total Residential	788	-	800	2,997	-	3,042		22,521	3,042		54,521
14												
45	O											
15	Commerical	_		•	_		_		_		20.70	_
16	5/8" X 3/4"	0		0	0		0	16.40	0		32.72	0
17	3/4"	0		0	0		0	24.62	0		49.08	0
18	1"	0		0	0		0	41.02	0		81.80	0
19	1-1/2"	0		0	0		0	82.03	0		163.61	0
20	2"	0		0	0		0	131.24	0		261.77	0
21	3"	0		0	0		0	262.47	0		523.54	0
22	4"	0		0	0		0	410.10	0		818.03	0
23	0-11	0		0	0		0	2.00	0	•	0.67	0
24	Gallonage	0		- 0	0		0_	3.09	0	0	8.67	0
25	Total Commercial	U		Ü	U		0		Ö	0		0
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		32.72	0
29	3/4"	0		0	0		0	-	0		49.08	0
30	1"	0		0	0		0	-	0		81.80	0
31	1-1/2"	0		0	0		0	-	0		163.61	0
32	2"	0		0	0		0	-	0		261.77	0
33	3"	0		0	0		Ō	_	Ō		523.54	0
34	4"	0		0	0		0	_	0		818.03	0
35												
36	Gallonage	0		0	0		0	-	0	0	8.67	0
37	Total Multi-Family	0	_	0	0	_	0		0	0		0
38												
00	Eiro Dunta - 42											
39 40	Fire Protection 2"	0		0					^		05.44	•
41		0						-	0		65.44	0
41		0		0				-	0		130.89	0
	4 6"	0		0				-	0		204.51	0
	8"	0		0				-	0		409.01	0
44	10"	0		0				-	0		654.42	0
46	Per Hydrant	0		0				-	0		940.73	0
47	Total Fire Protection	0						-	0		-	0
48	TOTALL HE F TOTEGROUP	U		U					U			U
49	Subtotals	788	-	800	2,997	_	3,042		22,521	2.040		54,521
50	Misc. Service Charge	100		000	2,99/		3,042			3,042		54,521 2,409
51	Total Revenue								1,235			56,930
01	TOTAL REVENUE			Deflects are			th 4 0007		23,756			56,930

Note A: Reflects projected customer growth for 2007

Note B: Projected Consumption is based on average 2005 residential use applied to growth

Florida Public Service Commission

The Woods Docket No. 060368-WS Schedule Year End: 12/31/2006 Water[] or Sewer[X]

Schedule: E-13s Page: 1 of 2
Preparer: Jack Schreyer

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

				_	(usage is in	1,000 g	allons)					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Historical		Proj. Test	Historical		Proj. Test		Proj. Test	Proposed	. ,	Projected
Line	ı	Year 2005	Proj.	Year 2006	Year 2005	Proj.	Year 2006	Present	Year 2006	Year 2006	Proposed	2006
No.	Class/Meter Size	Bills	Factor	Bills	Usage	Factor	Usage	Rates	Revenue	Usage	Rates	Rev. Req.
1	Residential	Dillo	1 60001	Dillia	Osage	1 20101	Usage	Trates	(/evenue	Usage	rates	Nev. Neu.
2	5/8" X 3/4"	728	Ninta A	740	1.011	Nieto D	1.042	15.74	44 040		40.00	00.700
			Note A		1,911	Note B	1,943	15.74	11,648		40.22	29,763
3	3/4"	0		0	0		0	23.07	0		60.33	0
4	1"	0		0	0		0	38.45	0		100.55	0
5	1-1/2"	0		0	0		0	76.87	0		201.11	0
6	2*	0		0	0		0	122.99	D		321.78	0
7	3*	0		0	0		0	245.97	0		643.55	0
8	4"	0		0	0		0	384.32	0		1,005.55	ō
9	Gallonage cap (gallons)	-		•	-		ŭ	0002	J		6,000	•
10	Capped Usage	_			1,911		1,943	4.10	7,964	1,943		24 505
11								4.10	7,964		17.80	34,585
	Usage Above Cap	-			499		507			507		
12												
13	Total Residential	728		740	2,410		2,450		19,612	2,450		64,348
14												
15	Campagiant											
15	Commerical	_			_							
16	5/8" X 3/4"	0		0	0		0	-	0		40.22	0
17	3/4"	0		0	0		0	-	0		60.33	0
18	1"	0		0	0		0	-	0		100.55	0
19	1-1/2"	0		0	0		0	-	0		201.11	0
20	2*	0		0	0		0		0		321.78	0
21	3"	0		Ō	ō		ő	-	ō		643.55	ŏ
22		0		õ	0		ő		Ö		1,005.55	ő
23	7	·		Ü	U		U	•	0		1,005.55	U
	Callanana				•				-	•		
24	Gallonage				0		0	-	0	0	21.36	0
25	Total Commercial	0		0	0		0		0	0		0
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0				40.00	_
							0	-	0		40.22	0
29	3/4"	0		0	0		0	-	0		60.33	0
30	1"	0		0	0		0	-	0		100.55	0
31	1-1/2"	0		0	0		0	-	0		201.11	0
32	2"	0		0	0		0	-	0		321.78	0
33	3"	0		0	0		0	-	0		643.55	ō
34	4"	0		Ō	0		ō	_	ō		1,005.55	0
35		•		-	,		v		v		1,000.00	U
36	Gallonage			0	0		0		0	0	21.36	^
37	Total Multi-Family				- 0		0	-	0	0	∠1.36	0
38	Total Multi-Family	U		U	U		U		0	0		0
38												
39	Flat Rate											
40	Res. Wastewater Only	0		0					^		04.40	_
								-	0		84.46	0
41	Sprinkler Heads	0		0				•	0		-	0
42	Reuse	0		0				-	0		-	0
43	Total Flat Rate - Other	0		0					0			0
44	Subtotals	728		740	2,410		2,450		19,612	2,450		24242
45	Misc. Service Charge	120		740	2,410		2,400		19,612	2,450		64,348
46	Total Revenue											0
40	solal Revenue								19,612			64,348

Note A: Reflects projected customer growth for 2006 Note B: Projected Consumption is based on average 2005 residential use applied to growth

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Schedule Year End: 12/31/2007
Water [X] or Sewer []

Schedule: E-13s Page: 2 of 2 Preparer: Jack Schreyer

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

(usage is in 1,000 gallons)

					(usage is in	1,000 g	allons)				<u> </u>	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	,	Proj. Test		Proj. Test	Proj. Test		Proj. Test		Proj. Test	Proposed		Projected
Line		Year 2006	Proj.	Year 2007	Year 2006	Proj.	Year 2007	Present	Year 2007	Year 2007	Proposed	2007
No.	Class/Meter Size	Bills	Factor	Bills	Usage	Factor	Usage	Rates	Revenue	Usage	Rates	Rev. Req.
1	Residential											
2	5/8" X 3/4"	740	Note A	752	0	Note B	1,974	15.74	11,836		40.22	30,245
3	3/4"	0	101071	0	Ö		0	23.07	0		60.33	0
	1"	0		0	0		Ö	38.45	ő		100.55	Ö
4		0		0	0		0	76.87	0		201.11	0
5	1-1/2"			-	0		0	122.99	0		321.78	ő
6	2"	0		0			-					0
7	3"	0		0	0		0	245.97	0		643.55	
8	4"	0		0	0		0	384.32	0		1,005.55	0
9	Gallonage cap (gallons)										6,000	
10	Capped Usage				0		1,974	4.10	8,093	1,974	17.80	35,137
11	Usage Above Cap				0		515			515		
			_			_						
1	Total Residential	740	_	752	0	-	2,489		19,930	2,489		65,383
2												
3	Commerical	_		-	_				_		40.00	
4	5/8" X 3/4"	0		0	0		0	-	0		40.22	0
5	3/4"	0		0	0		0	-	0		60.33	0
6	1"	0		0	0		0	-	0		100.55	0
7	1-1/2"	0		0	0		0	-	0		201.11	0
8	2"	0		0	0		0	-	0		321.78	0
9	3"	0		0	0		0	-	0		643.55	0
10	4"	0		0	0			-	0		1,005.55	0
11	7	·		ŭ	•				Ö		.,	
12	Callanana				0		0		ŏ	0	21.36	0
	Gallonage		-			-					21.00	0
13	Total Commercial	U		U	U		U		U	U		Ü
14												
15	Multi-Family											
16	5/8" X 3/4"	0		0	0		0	-	0		40.22	0
17	3/4"	0		ŏ	ő		ő	_	ő		60.33	ō
18	1"	Ô		0	0		Ö		ő		100.55	ő
		0		0	0		0	-	0		201.11	0
19	1-1/2"	•		0			_	-	0		321.78	0
20	2"	0		_	0		0	-				
21	3"	0		0	0		0	-	0		643.55	0
22	4"	0		0	0		0	-	0		1,005.55	0
23												_
24	Gallonage			0	0	_	0	-	0	0	21.36	0
25	Total Multi-Family	0		0	0		0		0	0		0
26	•											
27		_		_					_			_
28	•	0		0				-	0		84.46	0
29	Sprinkler Heads	0		0				-	0		-	0
30	Reuse	0	_	0				-	0		-	0
31	Total Flat Rate - Other	0						-	0			0
32						_						
33	Subtotals	740		752	0		2,489		19,930	2,489		65,383
34	Misc. Service Charge								0_			0
35	_								19,930			65,383
36												
50			Note A	Peffects proj	acted auctor	200	th for 2007					

Note A: Reflects projected customer growth for 2007 Note B: Projected Consumption is based on average 2005 residential use applied to growth

Billing Analysis Schedules

Florida Public Service Commission

The Woods Docket No. 060368-WS

Schedule Year End: 12/31/2005 Water [X] or Sewer [X]

Customer Class: Meter Size:

Schedule: E-14 Page: 1 of 1

Preparer: Jack Schreyer

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Gallons			Consolidated	
Line Consumption	Number	Cumulative	Consumed	Cumulative	Reversed	Factor	Percentage
No. Level	of Bills	Bills	(1) X (2)	Gallons	Bills	[(1)X(6)]+(5)	of Total

See attached Bill Analyses

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The Woods ENGINEERING SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	<u>NUMBER</u>	<u>NUMBER</u>
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Gallons of Wastewater Treated	F-2	152
Water Treatment Plant Data	F-3	153
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Gallons of Water Pumped, Sold and Unaccounted For In Thousands of Gallons

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: F-1 Page: 1 of 1

Preparer: John F. Guastella

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

-		(1)	(2)	(3)	(4)	(5)	(6)
Line	Month	Gallons	Gallons	Gallons	Other	Unaccounted For Water	% Unaccounted
No.	2005	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
1	Jan	164	0	131	0	33	
2	Feb	142	0	247	0	(105)	
3	Mar	19	0	228	0	(209)	
4	Apr	132	0	262	0	(130)	
5	May	137	0	328	0	(191)	
6	Jun	132	0	268	0	(136)	
7	Jul	145	0	208	0	(64)	
8	Aug	135	0	185	0	(50)	
9	Sep	113	0	249	0	(136)	
10	Oct	158	0	250	0	(93)	
11	Nov	186	0	227	0	(41)	
12	Dec	175	0	265	0	(90)	
13	TOTAL	1,636	0	2,848	0	(1,212)	-74.1%

Gallons of Wastewater Treated & Unaccounted For In Thousands of Gallons

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: F-2 Page: 1 of 1

Preparer: John F. Guastella

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

		(1)	(2)	(3)	(4)	(5)	(6)
Line	Month		Individual Plant	t Flows		Total Plant	Total Purch. Sewage
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	Treatment
1	Jan	215,000	0	0	0	215 000	0
2	Feb	186,000	0	0		215,000	0
_		,	Ū	Ü	0	186,000	Ū
3	Mar	190,000	0	0	0	190,000	0
4	Apr	258,000	0	0	0	258,000	0
5	May	253,000	0	0	0	253,000	0
6	Jun	250,000	0	0	0	250,000	0
7	Jul	282,000	0	0	0	282,000	0
8	Aug	298,000	0	0	0	298,000	0
9	Sep	313,000	0	0	0	313,000	0
10	Oct	267,000	0	0	0	267,000	0
11	Nov	276,000	0	0	0	276,000	0
12	Dec	283,000	0	0	0	283,000	0
13	Total	3,071,000	0	0	0	3,071,000	0

Water Treatment Plant Data

Florida Public Service Commission

The Woods Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: F-3 Page: 1 of 1

Preparer: John F. Guastella

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

governmental agency ordinance. Provide documents to support this calculation.

Line				
No.	Description		Date	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.			72,000
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.	_	11/15/05	13,200
3	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flows on these days.	Day 1 _ 2 _ 3 _ 4 _ 5 _	11/15/05 11/13/05 11/27/05 11/28/05 11/23/05 Average	13,200 9,700 8,100 7,500 7,100 9,120
4	Average Daily Flow			4,667
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a			No

Sewer Treatment Plant Data

Florida Public Service Commission

Schedule:

F-4 1 of 1

Page: Preparer:

John F. Guastella

The Woods
Docket No. 060368-WS
Test Year End: 12/31/2005

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

Line			
No.	Description	Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		15,000
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	September_	10,000

Used and Useful Calculations Water Treatment Plant

The Woods Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Florida Public Service Commission

Schedule:

F-5

Page:

1 of 1

Preparer:

John F. Guastella

test year (if applicable).	, ,	, ,	
Line			
Line No. Description			

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected

Used & Useful Interim Permanent Note

1

100%

100% One Well

Used and Useful Calculations Sewer Treatment Plant

Florida Public Service Commission

Schedule:	
Page:	

F-6 1 of 1

Preparer:

John F. Guastella

The Woods Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the sewer treatment plant(s) for the historical test year and the projected test year (if applicable).

Line No.

> Used & Useful Interim Permanent

Note

1

100%

100%

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

Used and Useful Calculations Water Distribution and Sewer Collection Systems

Florida Public Service Commission

Schedule:

F-7 1 of 1

Page: Preparer:

John F. Guastella

The Woods

Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

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

Line No.

	Base ERCs	Trended ERC)s	Total	Used & Use	eful		
	2005	2010	2012	Lots	Interim	Permanent	Note	
Water								
1	63.5	63.4	63.2	149	43%	43% -		

Sewer

2

100%

100% BuiltOut

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

Margin Reserve Calculations - Water & Sewer

Florida Public Service Commission

The Woods Docket No. 060368-WS

Schedule Year Ended December 31 of: Historical 2005, Projected 2007 Schedule: F-8 Page: 1 of 1

Preparer: Jo

John F. Guastella

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

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

	(1)	(2)	(3)	(4)	(5)	
Line		Average	Average			
No.	Year	Meters	ERCs	Trend	Increase	
WATER						
1	2001	64.2	65.7	64.1		
2	2002	61.4	61.7	64.0		
3	2003	63.6	63.6	64.0		
4	2004	65.3	65.3	63.9		
5	2005	63.5	63.5	63.8		
6	2006			63.7	-0.13%	
7	2007			63.6	-0.13%	
8	2008			63.6	-0.13%	
9	2009			63.5	-0.13%	
10	2010			63.4	-0.13%	5 yrs beyond 2005
11	2011			63.3	-0.13%	
12	2012			63.2	-0.13%	5yrs beyond 2007
			X Coefficient(s)	(080.0)		
SEWER			X Coefficient(s)	(0.80.0)		
	2001	63.0		(0.080) 61.2		
13	2001 2002	63.0 58.3	63.0	61.2		
13 14	2002	63.0 58.3 59.7	63.0 58.3	61.2 61.3		
13		58.3	63.0	61.2		
13 14 15	2002 2003	58.3 59.7	63.0 58.3 59.7	61.2 61.3 61.4		
13 14 15 16	2002 2003 2004	58.3 59.7 66.8	63.0 58.3 59.7 66.8	61.2 61.3 61.4 61.5	0.18%	
13 14 15 16 17 18	2002 2003 2004 2005 2006	58.3 59.7 66.8	63.0 58.3 59.7 66.8	61.2 61.3 61.4 61.5 61.6 61.8		
13 14 15 16 17 18	2002 2003 2004 2005 2006 2007	58.3 59.7 66.8	63.0 58.3 59.7 66.8	61.2 61.3 61.4 61.5 61.6 61.8 61.9	0.18%	
13 14 15 16 17 18	2002 2003 2004 2005 2006	58.3 59.7 66.8	63.0 58.3 59.7 66.8	61.2 61.3 61.4 61.5 61.6 61.8		
13 14 15 16 17 18 19 20	2002 2003 2004 2005 2006 2007 2008	58.3 59.7 66.8	63.0 58.3 59.7 66.8	61.2 61.3 61.4 61.5 61.6 61.8 61.9 62.0	0.18% 0.18%	5 yrs beyond 2005
13 14 15 16 17 18 19 20 21	2002 2003 2004 2005 2006 2007 2008 2009	58.3 59.7 66.8	63.0 58.3 59.7 66.8	61.2 61.3 61.4 61.5 61.6 61.8 61.9 62.0 62.1	0.18% 0.18% 0.18%	5 yrs beyond 2005
13 14 15 16 17 18 19 20 21	2002 2003 2004 2005 2006 2007 2008 2009 2010	58.3 59.7 66.8	63.0 58.3 59.7 66.8	61.2 61.3 61.4 61.5 61.6 61.8 61.9 62.0 62.1 62.2	0.18% 0.18% 0.18% 0.18%	5 yrs beyond 2005 5yrs beyond 2007

X Coefficient(s)

0.110

Equivalent Residential Connections - Water

Florida Public Service Commission

The Woods Docket No. 060368-WS

Test Year End: 12/31/2005

Schedule: F-9 Page: 1 of 1

Preparer: John F. Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		SF	R Custom	ers	SFR	Gallons/	Total	Total	Annual
Line	V	Designing	Cadian	A.,	Gallons	SFR (5)(4)	Gallons	ERCs	% Incr.
<u>No.</u>	Year_	Beginning	Ending	Average	Sold	(5)/(4)	Sold	(7)/(6)	in ERCs
1	2001	65	63	64.0	2,823	44.109	2,823	64.0	
2	2002	63	62	62.5	2,813	45.008	2,813	62.5	-2.34%
3	2003	62	66	64.0	2,752	43.000	2,752	64.0	2.40%
Ŭ	2000	~	00	01.0	2,.02	10.000	2,. 02	0110	2.1070
4	2004	66	63	64.5	3,537	54.837	3,537	64.5	0.78%
-	0005	00	05	04.0	0.040	44.500	0.040	04.0	0.700/
5	2005	63	65	64.0	2,848	44.500	2,848	64.0	-0.78%

Average Growth Through 5-Year Period (Col. 8)

0.00%

Equivalent Residential Connections - Sewer

Florida Public Service Commission

The Woods **Docket No. 060368-WS**

Test Year End: 12/31/2005

Schedule: F-10 1 of 1 Page:

Preparer: John F. Guastella

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		SF	R Custom	ers	SFR	Gallons/	Total	Total	Annual
Line				_	Gallons	SFR	Gallons	ERCs	% Incr.
<u>No.</u>	Year	Beginning	Ending	Average	Treated	(5)/(4)	Treated	(7)/(6)	in ERCs
1	2001	65	62	63.5	1,832	28.850	1,832	63.5	
2	2002	62	58	60.0	1,553	25.883	1,553	60.0	-5.51%
0	2002	50	60	00.0	4 000	04.050	4 000	20.0	0.000/
3	2003	58	62	60.0	1,899	31.650	1,899	60.0	0.00%
4	2004	62	68	65.0	1,981	30,477	1,981	65.0	8.33%
					,		.,		0,00,0
5	2005	68	61	64.5	1,927	29.876	1,927	64.5	-0.77%

Average Growth Through 5-Year Period (Col. 8)

0.39%

_		•			
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The Woods INTERIM RATE SCHEDULES

	SCHEDULE	PAGE
SCHEDULE TITLE	NUMBER	NUMBER
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Rate Schedule - Interim Rates

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Water[X] Sewer [X]

G-1 Schedule: 1 of 1 Page:

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	/2)
Lima	(1)	(2)	(3) Interim
Line No.	Class/Meter Size	Present Rates	Rates
140.	WATER	Nates	164.59%
1	Residential		104.5576
2	5/8" X 3/4"	16.40	43.39
3	3/4"	24.62	65.14
4	1"	41.02	108.53
5	1-1/2"	82.03	217.04
6	2"	131.24	347.25
7	3"	262.47	694.47
8	4"	410.10	1,085.08
9	6"	820.25	2,170.29
10	8"	1,312.36	3,472.37
11	10"	-	-
12	Gallonage, Block 1	3.09	8.18
13	Block 2	-	-
14	Block 3	-	-
15	General Service		
16	5/8" X 3/4"	16.40	43.39
17	3/4"	24.62	65.14
18	1"	41.02	108.53
19	1-1/2"	82.03	217.04
20	2"	131.24	347.25
21	3"	262.47	694.47
22	4"	410.10	1,085.08
23	6"	820.25	2,170.29
24	8"	1,312.36	3,472.37
25	10"	-	-
26	Gallonage charge	3.09	8.18
27	Fire Protection		
28	2"	_	-
29	3"	-	-
30	4"	_	-
31	6"	_	-
32	8"	•	-
33	10"	-	-

(4)	(5)	(6)
	Present	Interim
Class/Meter Size	Rates	Rates
SEWER		152.75%
Residential		
5/8" X 3/4"	15.74	39.78
3/4"	15.74	39.78
1"	15.74	39.78
1-1/2"	15.74	39.78
2"	15.74	39.78
3"	15.74	39.78
4"	15.74	39.78
6"	15.74	39.78
8"	15.74	39.78
10"	-	-
Gallonage cap (gallons)	6,000	6,000
Gallonage charge	4.10	10.36
General Service		
5/8" X 3/4"		
3/4"	-	-
3/4 1"	-	-
•	-	-
1-1/2"	-	-
2"	-	-
3"	-	-
4"	-	-
6"	-	-
8"	-	-
10"	-	-
Gallonage charge	-	-
Flat Rate		
Res. Wastewater Only	_	-
Sprinkler Heads	-	-
Reuse	-	-

Supporting Schedules: G-4

Schedule of Rate Base - Interim Rates

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Test Year End: 12/31/2005 Historical [X] Projected [] Schedule:

G-2

Page:

1 of 1

Preparer:

Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)
		Adjusted	Adjustments	Interim	
Line		Balance	Last	Rate	Supporting
No.	Description	12/31/2005	Rate Case	Base	Schedule(s)
WAT	—··				
1	Utility Plant in Service	171,236	0	171,236	A-1
2	Utility Land & Land Rights	0	0	0	A-1
3	Less: Non-Used & Useful Plant	(2,429)	0	(2,429)	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(118,776)		(118,776)	A-1
6	Less: CIAC	(90,211)	0	(90,211)	A-1
7	Accumulated Amortization of CIAC	68,842	0	68,842	A-1
8	Acquisition Adjustments	0	0	0	A-1
9	Less: Accum. Amort. of Acq. Adjustments	0	0	0	A-1
10	Less: Advances For Construction	0	0	0	A-1
11	Working Capital Allowance	4,557	0	4,557	A-1
12	Total Rate Base	33,219	0	33,219	
SEW	'ER				
13	Utility Plant in Service	113,180	0	113,180	A-2
14	Utility Land & Land Rights	7,500	0	7,500	A-2
15	Less: Non-Used & Useful Plant	0	0	0	A-2
16	Construction Work in Progress	0	0	0	A-2
17	Less: Accumulated Depreciation	(93,173)	0	(93,173)	A-2
18	Less: CIAC	(62,450)	0	(62,450)	A-2
19	Accumulated Amortization of CIAC	62,450	0	62,450	A-2
20	Less: Accum, Amort. of Acq. Adjustments	0	0	0	A-2
21	Less: Advances For Construction	0	0	0	A-2
22	Working Capital Allowance	11,809	0	11,809	A-2
23	Total Rate Base	39,317	0	39,317	

Schedule of Adjustments to Rate Base - Interim

The Woods Docket No. 060368-WS

Test Year End: 12/31/2005 Historical [X] Projected [] Water [X] Sewer [X]

Explanation: Provide an explanation of adjustments to reach the interim rate base

Line No.

NONE

Florida Public Service Commission

Schedule:

G-3 1 of 1

Page: Preparer:

Jack Schreyer

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

G-4

1 of 1

The Woods Docket No. 060368-WS

Test Year End: 12/31/2005 Historical [X] Projected [] Water [X] Sewer [X] Schedule: Page:

Preparer:

Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Litility Adjusted	Littlity Interior	Adimate d Interior	landa aire	Requested	C
	Description	Utility Adjusted Test Year	•	Adjusted Interim	Interim	Interim	Supporting
Wate		Test rear	Adjustments	Test Year	Increase	Revenues	Schedules
1	Water Sales Revenues	20,918	0	20,918	34,429	55,347	B-4
2	Other Revenues	1,235	0	20,918 1,235	34,429	1,235	В-4 В-4
3	OPERATING REVENUES	22,153	0	22,153	34,429	56,582	D-4
4	Operation & Maintenance	42,607	0	42,607	508	43,115	B-5
5	Depreciation, net of CIAC Amort.	42,607	0	42,607 4.462	508	•	в-э В-13
6	Amortization	4,402	0	4,462		4,462 0	B-13
7	Taxes Other Than Income	3,980	0	3,980	1,548	5.529	B-15
8	Provision for Income Taxes	(11,010)	0	(11,010)	12,059	1,049	C-1
9	OPERATING EXPENSES	40,039	0	40,039	14,115	54,154	0-1
10	NET OPERATING INCOME	(17,886)	0	(17,886)	20,314	2,428	
11	RATE BASE	33,219	0	33,219		33,219	A-1
12	RATE OF RETURN	-53.84%	J	00,210		7.31%	,,,,
Sewe	er						
13	Sewer Sales Revenues	17,123	0	17,123	26,156	43,279	B-4
14	Other Revenues	0	0	0	0	0	B-4
15	OPERATING REVENUES	17,123	0	17,123	26,156	43,279	
16	Operation & Maintenance	34,800	0	34,800	386	35.186	B-6
17	Depreciation, net of CIAC Amort.	807	0	807		807	B-14
18	Amortization	0	0	0		0	
19	Taxes Other Than Income	1,931	0	1,931	1,176	3,107	B-15
20	Provision for Income Taxes	(8,000)	0	(8,000)	9,263	1,262	C-1
21	OPERATING EXPENSES	29,537	0	29,537	10,825	40,362	
22	NET OPERATING INCOME	(12,413)	0	(12,413)	15,331	2,917	
23	RATE BASE	39,317	0	39,317		39,317	A-2
24	RATE OF RETURN	-31.57%		•	;	7.42%	

Schedule of Adjustments to Operating Income - Interim

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Test Year End: 12/31/2005
Histor Projected []
Water [X] Sewer [X]

Schedule: G-5 Page: 1 of 1

Preparer: Jack Schreyer

	(1)	(2)	(3)
Line		Interim	Interim
No.	Description	Water	Sewer
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007		
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	34,429	26,156
3	•		
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @ 4.50%	1,549	1,177_
6	-		
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	22,153	17,123
9	Plus Required Revenue Adjustment	34,429	26,156
10	Rate Year Revenue at Proposed Rates	56,582	43,279
11			
12	Less Operating Expenses Before Income Taxes	(53,106)	(39,100)
13	Less Interest Expense	(758)	(907)
14	Taxable Income	2,718	3,272
15	Income Tax at Composite Rate of 38.58%	1,049	1,262
16	Less Income Tax at Present Rates	11,010	8,000
17	•		·
18	Income Tax Adjustment	12,059	9,263

Schedule of Requested Cost of Capital

Florida Public Service Commission

The Woods
Docket No. 060368-WS
Test Year End: 12/31/2005
Historical [] Projected []
Water [X] Sewer [X]

Schedule: G-6 Page: 1 of 1

Preparer: Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Reconciled			Weighted		
Line	•	To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	TER						
1	Long-Term Debt	12,206	36.74%	6.00%	2.20%	732	D-2
2	Short-Term Debt	0	0.00%		0.00%	0	D-2
3	Preferred Stock	0	0.00%		0.00%	0	D-2
4	Common Stock	18,308	55.11%	9.12%	5.03%	1,670	D-2
5	Customer Deposits	429	1.29%	6.00%	0.08%	26	D-2
6	Accumulated Deferred Income Taxes	2,275	6.85%	0.00%	0.00%	0	D-2
7	Total	33,219	100.00%	=	7.31%	2,428	
SEV	VER						
8	Long-Term Debt	14,693	37.37%	6.00%	2.24%	882	D-2
9	Short-Term Debt	0	0.00%	0.00%	0.00%	0	D-2
10	Preferred Stock	0	0.00%	0.00%	0.00%	0	D-2
11	Common Stock	22,040	56.06%	9.12%	5.11%	2,010	D-2
12	Customer Deposits	429	1.09%	6.00%	0.07%	26	D-2
13	Accumulated Deferred Income Taxes	2,154	5.48%	0.00%	0.00%	0	D-2
14	Total	39,317	100.00%	-	7.42%	2,917	

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