

ORIGINAL

**The Woods
Water and Sewer**

Docket No. 060368-WS

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

Sumter County, Florida

VOLUME 1

Containing
Financial, Rate and Engineering
Minimum Filing Requirements

For Historical Test Year Ending December 31, 2005
Projected Rate Year Ending December 31, 2007
Year-End Balances and 13-Month Averages

CMP _____
COM 5
CTR _____
ECR 1
GCL 2
OPC 1
RCA 1
SCR _____
SGA _____
SEC 1
OTH _____

Aqua Utilities Florida, Inc.

DOCUMENT NUMBER-DATE

10999 NOV 30 '06

FPSC-COMMISSION CLERK

The Woods
RATE BASE

SCHEDULE TITLE	SCHEDULE NUMBER	PAGE NUMBER
Rate Base - Water	A-1	3
Rate Base - Sewer	A-2	4
Adjustments to Rate Base	A-3	5
Annual Plant Additions and Balances	A-4	8
Water Plant in Service By Primary Account	A-5	10
Sewer Plant in Service By Primary Account	A-6	15
Non-Used & Useful Plant - Summary	A-7	20
Annual Accumulated Depreciation Additions and Balances	A-8	21
Water Accumulated Depreciation By Primary Account	A-9	23
Sewer Accumulated Depreciation By Primary Account	A-10	28
Annual CIAC Additions and Balances	A-11	33
CIAC by Classification	A-12	35
Annual Accum. Amortization of CIAC Additions and Balances	A-13	40
Accumulated Amortization of CIAC by Classification	A-14	42
Schedule of AFUDC Rates Used	A-15	47
Annual Advances For Construction Additions and Balances	A-16	48
Calculation of Working Capital Allowance	A-17	49
Comparative Balance Sheet - Assets	A-18	50
Comparative Balance Sheet - Liabilities	A-19	53



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) Line No. Description	(2) Historical Base Year 2005		(3) Intermediate Year 2006		(4) Projected Test Year 2007		(5) Supporting Schedules	
	Average Balance Per Books	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance
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	

67

Schedule of Sewer 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-2
Page: 1 of 1
Preparer: 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)	(4)	(5)	(6)	(7)	(8)	(9)
		Historical Base Year 2005			Intermediate Year 2006		Projected Test Year 2007		
Line		Average		Adjusted		Adjusted		Adjusted	
No.	Description	Balance	Adjustments	Average	Adjustments	Average	Adjustments	Average	Supporting
		Per Books		Balance		Balance		Balance	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 No.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting 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				
6	UTILITY LAND & LAND RIGHTS			A-5, A-6
7	Additions and retirements	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
8	Order	0	3,462	
9	Total Adjustments	0	3,462	
10				
11	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and amortization			
12		(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	0	0	
20	Total Adjustments	(105)	(46)	
21				
22	(-)CIAC			A-12
23	New connections	0	0	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	0	0	
25	Total Adjustments	0	0	
26				
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				
38	(-)ADVANCES FOR CONSTRUCTION			A-16
39	Not Applicable	0	0	
40				
41	WORKING CAPITAL ALLOWANCE			A-17
42	Based on Balance Sheet method	4,557	11,809	
43				
44	OTHER			
45	Not Applicable	0	0	
46				
47	TOTAL RATE BASE ADJUSTMENTS	74,104	67,065	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	23,328	6,077	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
8	Plant & CIAC additions, retirements, depreciation and amortization	(551)	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(8,899)	(1,430)	
15				
16	(-)CIAC			A-12
17	New connections	(45)	(347)	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	4,062	344	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	(349)	(1,012)	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
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

Interim [] Final [X]

Historical [] Projected [X]

Schedule: A-3

Page: 3 of 3

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.	(1) Description	(2) Water Average	(3) Sewer Average	(4) Supporting Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	47,137	29,518	
3				
4	UTILITY LAND & LAND RIGHTS			A-5, A-6
5	Additions and retirements	0	0	
6				
7	(-)NON-USED & USEFUL			A-7
	Plant & CIAC additions, retirements, depreciation and amortization			
8		(2,504)	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(5,609)	(1,653)	
15				
16	(-)CIAC			A-12
17	New connections	(73)	(558)	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	3,978	557	
21				
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	0	0	
24				
25	(-)ACCUMULATED AMORT. OF ACQ. ADJUSTMENTS			
26	Not Applicable	0	0	
27				
28	(-)ADVANCES FOR CONSTRUCTION			A-16
29	Not Applicable	0	0	
30				
31	WORKING CAPITAL ALLOWANCE			A-17
32	Based on Balance Sheet method	2,724	1,166	
33				
34	OTHER			
35	Not Applicable	0	0	
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.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
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	
15	Retirements	0	
16	Adjustments	0	
17	12/31/96 Balance	122,970	0
	1997		
18	Additions	594	
19	Retirements	0	
20	Adjustments	0	
21	12/31/97 Balance	123,564	0
	1998		
22	Additions	3,847	
23	Retirements	0	
24	Adjustments	1	
25	12/31/98 Balance	127,412	98,784
	1999		
26	Additions	2,474	9,373
27	Retirements	0	0
28	Adjustments	0	0
29	12/31/99 Balance	129,886	108,157

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)	(3)
Line No.	Description	Water Year End Balance	Sewer Year End Balance
2000			
30	Additions	634	1,761
31	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	0	0
37	12/31/01 Balance	135,367	109,918
2002			
38	Additions	15,740	11,221
39	Retirements	0	0
40	Adjustments	0	0
41	12/31/02 Balance	151,107	121,139
2003			
42	Additions	4,711	(1)
43	Retirements	(2,939)	(11,134)
44	Adjustments	0	0
45	12/31/03 Balance	152,879	110,004
2004			
46	Additions	2,532	8,351
47	Retirements	0	0
48	Adjustments	0	0
49	12/31/04 Balance	155,411	118,355
2005			
50	Additions	33,809	3,395
51	Retirements	0	0
52	Adjustments	1,195	809
53	12/31/05 Balance	190,415	122,559
2006			
54	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			
58	Additions	27,348	29,000
59	Retirements	(2,148)	(1,692)
60	Adjustments	1,056	999
61	12/31/07 Balance	254,881	172,503

Supporting Schedules: A-5, A-6 (pp 2-5)

Schedule of Water Plant in Service 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-5

Page: 1 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE 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%	0	535	0.00%	0
4	339.1	Other Plant & Misc. Equipment	118,617	0.00%	0	118,617	0.00%	0	118,617	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	3,500	0.00%	0	3,500	0.00%	0	3,500	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	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	125	0.00%	0	125	0.00%	0	125	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	311.2	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		WATER 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		TRANSMISSION & 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		GENERAL 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	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%	0	15,289	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		TOTAL	171,236		2,630	194,564		3,159	241,701		5,428
		Total Land 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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average 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	0	0	0	0	0	0	535	535	535	535	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		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	0	0	0	0	0	0	3,500	3,500	3,500	3,500	3,500	3,500	1,885
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	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 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		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	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
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	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	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	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	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	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	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	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: 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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average 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	981	981	981	981	981	981	981	981	981	981	981	981	14,650	2,032
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	14,148	14,148
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	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	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331	6,331
27	331.4	Transm. & Distribution Mains	4,590	4,590	4,590	4,590	4,590	4,590	4,590	4,590	4,590	4,590	4,590	4,590	4,590	4,590
28	333.4	Services	626	626	626	626	626	626	626	626	626	626	626	626	626	626
29	334.4	Meters & Meter Installations	3,686	3,686	3,686	3,686	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,951
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	0	0	0	0	0	0	0	0	0	80	525	664	854	163
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	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	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	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
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 Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-5

Page: 4 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 Intermediate Year and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average 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 Ending 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	No.	Account Name	Prior Year 12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average 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	15,424	15,424	15,424	15,618	15,618	15,618	34,868	34,868	34,868	35,062	35,062	35,062	35,256	26,014
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	34,148	34,148	34,148	34,148	34,148	34,148	34,148	34,148	34,148	34,148	34,148	34,148	34,148	34,148
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	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	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	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		TOTAL	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

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

The Woods

Docket No. 060368-WS

Test Year Ending December 31 of

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

Florida Public Service Commission

Schedule: A-6

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Historical Base Year 2005			Intermediate Year 2006			Projected Rate Year 2007			
			Adjusted Balance	Non-Used %	Useful Adjusted	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount	
1		INTANGIBLE PLANT										
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		COLLECTION 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	0.00%	0	
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0	
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	635	0.00%	0	
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0	
14	365.2	Flow Measuring Installations	735	0.00%	0	1,061	0.00%	0	1,061	0.00%	0	
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
16		SYSTEM 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		TREATMENT AND DISPOSAL PLANT										
24	353.4	Land & Land Rights	7,500	0.00%	0	7,500	0.00%	0	7,500	0.00%	0	
25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	3,173	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	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%	0	
29	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0	
30	389.4	Other Plant & Misc. Equipment	90,757	0.00%	0	90,757	0.00%	0	90,041	0.00%	0	
31		RECLAIMED 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	
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0	
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
40		RECLAIMED WATER DISTRIBUTION PLANT										
41	352.6	Franchises	0	0.00%	0	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	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0	
50		GENERAL PLANT										
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0	
52	354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0	
53	390.7	Office Furniture & Equipment	100	0.00%	0	100	0.00%	0	100	0.00%	0	
54	390.71	Computer Equipment	155	0.00%	0	1,192	0.00%	0	3,373	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	
57	393.7	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	395.7	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		TOTAL	120,680		0	126,757		0	156,275		0	
64		Total Land and Land Rights	7,500		0	7,500		0	7,500		0	

Schedule of Sewer 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 []

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

Florida Public Service Commission

Schedule: A-6

Page: 2 of 5
Preparer: Robert M. Griffin

Line	Acct	Account Name	Prior Year 12/31/04	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.																	Average Balance

1	INTANGIBLE PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	352.1 Franchises		427	0	0	0	0	427	427	427	427	427	427	427	427	427	230
3	352.1 Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	353.2 Land & Land Rights		0	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	0	0	0
8	355.2 Power Generation Equipment		0	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		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	362.2 Special Collecting Structures		0	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	0
13	364.2 Flow Measuring Devices		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2 Flow Measuring Installations		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	389.2 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	353.3 Land & Land Rights		0	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	0	0	0	0	0	0	0
19	355.3 Power Generation Equipment		0	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	0
21	371.3 Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	389.3 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT		0	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	0	0	0	0	0	0	0	0	0	0
25	354.4 Structures & Improvements		0	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		3,455	0	0	0	0	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	3,455	1,860
28	381.4 Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0	0	451
29	382.4 Outfall Sewer Lines		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	389.4 Other Plant & Misc. Equipment		82,629	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	RECLAIMED WATER TREATMENT PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	353.5 Land & Land Rights		0	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	0
34	355.5 Power Generation Equipment		0	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	0
36	374.5 Reuse Distribution Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment		224	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	0
39	389.5 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT		0	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	0
42	353.6 Land & Land Rights		0	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	0
44	355.6 Power Generation Equipment		0	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	0
46	367.6 Reuse Meters & Meter Installations		0	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	0
48	375.6 Reuse Transmission & Distr. Sys.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	353.7 Land & Land Rights		0	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	0
53	390.7 Office Furniture & Equipment		100	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	390.7 Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	391.7 Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	393.7 Tool, Shop & Garage Equipment		0	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	0	0	0	0	0	0	0	0
59	395.7 Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7 Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	397.7 Other Tangible Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	398.7		1,690	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	TOTAL		110,227	224	224	224	1,285	3,619	3,619	3,619	121,750	121,750	121,750	121,750	121,750	121,750	65,379
64	Subtotal Land & Land Rights		7,500	0	0	0	0	0	0	0	0	0	0	0	0	0	4,038

Schedule of Sewer Plant in Service By Primary Account

Florida Public Service Commission

Test Year Ending 12/31/05
Docket No. 060368-W5
The Woods
Test Year Average balance
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.

Line	Account Name	Prior Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
No.		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	INTANGIBLE PLANT														
2	Organization		0	0	0	0	0	0	0	0	0	0	0	0	0
3	Franchises	427	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
5	COLLECTION PLANT														
6	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Collection Sewers - Force		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Collection Sewers - Gravity		0	0	0	0	0	0	0	0	0	0	0	0	0
11	Special Collecting Structures		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Services to Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Flow Measuring Devices		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Flow Measuring Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
15	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT														
17	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
18	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
19	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	Receiving Wells		0	0	0	0	0	0	0	0	0	0	0	0	0
21	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
22	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
23	TREATMENT AND DISPOSAL PLANT														
24	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
25	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
26	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
27	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	3,455
28	Plant Sewers		837	837	837	837	837	837	837	837	837	837	837	837	837
29	Outfall Sewer Lines		0	0	0	0	0	0	0	0	0	0	0	0	0
30	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
31	RECLAIMED WATER TREATMENT PLANT														
32	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
33	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
34	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
35	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
36	Reuse Distribution Reservoirs		0	0	0	0	0	0	0	0	0	0	0	0	0
37	Treatment & Disposal Equipment		224	224	224	224	224	224	224	224	224	224	224	224	224
38	Plant Sewers		0	0	0	0	0	0	0	0	0	0	0	0	0
39	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT														
41	Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
42	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
43	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
44	Power Generation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
45	Reuse Services		0	0	0	0	0	0	0	0	0	0	0	0	0
46	Reuse Meters & Meter Installations		0	0	0	0	0	0	0	0	0	0	0	0	0
47	Pumping Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
48	Reuse Transmission & Distr. Sys.		0	0	0	0	0	0	0	0	0	0	0	0	0
49	Other Plant & Misc. Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT														
51	Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0
52	Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
53	Office Furniture & Equipment	100	100	100	100	100	100	100	100	100	100	100	100	100	100
54	Computer Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
55	Transportation Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
56	Stores Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
57	Tools, Shop & Garage Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
58	Laboratory Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
59	Power Operated Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
60	Communication Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
61	Miscellaneous Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
62	Other Tangible Plant		1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690
63	TOTAL		118,355	118,355	118,355	118,355	118,355	118,355	118,355	118,355	118,355	118,355	118,355	118,355	118,355
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
			120,680	122,559	122,379	122,247	121,826	121,750	121,750	121,750	121,750	121,750	121,750	120,680	120,680

Schedule of Sewer Plant in Service By Primary Account

Test Year Average balance

The Woods

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-6

Page: 4 of 5

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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	427	427	427	427	427	427	427	427	427	427	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
5		COLLECTION PLANT														
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	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	Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2	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	1,061
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
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	0	0	0	0	0	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	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
23		TREATMENT 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	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		RECLAIMED WATER TREATMENT PLANT														
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	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	0	0	0	0	0	0	0	0	0	0	0
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	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	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	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	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	100	100	100	100	100	100	100	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	0	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	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	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		TOTAL	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

Schedule of Sewer Plant in Service By Primary Account
 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-6
 Page: 5 of 5
 Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	427	427	427	427	427	427	427	427	427	427	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
5		COLLECTION PLANT														
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	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	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	26,336
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	375	375	375	750	750	750	1,125	1,125	1,125	1,500	635
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	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	1,061
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
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	0	0	0	0	0	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	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
23		TREATMENT 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	1,875	1,875	1,875	3,750	3,750	3,750	5,625	5,625	5,625	7,500	3,173
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	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	13,055
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	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	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	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	0	0	0	0	0	0	0	0	0	0	0
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	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	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	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	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	100	100	100	100	100	100	100	100	100	100	100	100	100	100
54	390.71	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	3,373
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	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	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		TOTAL	144,196	144,252	144,327	151,296	151,410	151,500	158,417	158,487	158,549	165,487	165,546	165,603	172,503	156,275
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

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.

Line No.	(1) Description	(2)	(3)		(4)		(5)		(6)	(9)
		Base Year 2005 Adjusted Balance	Intermediate Year 2006 Adjusted Balance		Projected Rate Year 2007 Adjusted Balance		Supporting Schedules			
Water										
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.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
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	63,515	0
	1996		
14	Additions	4,302	
15	Retirements	0	
16	Adjustments	0	
17	12/31/96 Balance	67,817	0
	1997		
18	Additions	4,566	
19	Retirements	0	
20	Adjustments	0	
21	12/31/97 Balance	72,383	0
	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

Schedule: A-8

Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-8 continued

(1)		(2)	(3)
Line No.	Description	Water Year End Balance	Sewer Year End Balance
2000			
30	Additions	5,153	3,024
31	Retirements	0	0
32	Adjustments	0	0
33	12/31/00 Balance	87,435	74,152
2001			
34	Additions	5,249	3,046
35	Retirements	0	0
36	Adjustments	0	0
37	12/31/01 Balance	92,684	77,198
2002			
38	Additions	7,061	6,800
39	Retirements	0	0
40	Adjustments	1	0
41	12/31/02 Balance	99,744	83,998
2003			
42	Additions	7,470	6,639
43	Retirements	(290)	0
44	Adjustments	0	(1,097)
45	12/31/03 Balance	106,924	89,540
2004			
46	Additions	7,636	3,042
47	Retirements	(290)	0
48	Adjustments	1	0
49	12/31/04 Balance	114,559	92,582
2005			
50	Additions	8,413	1,141
51	Retirements	0	(1)
52	Adjustments	291	115
53	12/31/05 Balance	123,263	93,837
2006			
54	Additions	9,607	1,449
55	Retirements	(1,803)	0
56	Adjustments	216	204
57	12/31/06 Balance	131,283	95,490
2007			
58	Additions	5,650	2,539
59	Retirements	(2,148)	(1,692)
60	Adjustments	601	569
61	12/31/07 Balance	135,386	96,906

Supporting Schedules: A-9, A-10 (pp 2-5)

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

Page: 1 of 5

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.

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE PLANT									
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	100	0.00%	0	113	0.00%	0	127	0.00%	0
4	339.1	Other Plant & Misc. Equipment	112,047	0.00%	0	117,978	0.00%	0	120,944	0.00%	0
5		SOURCE OF SUPPLY & PUMPING PLANT									
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%	0	818	0.00%	0	943	0.00%	0
8	305.2	Collect. & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	0
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	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	11	0.00%	0	15	0.00%	0	19	0.00%	0
13	310.2	Power Generation Equipment	0	0.00%	0	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		WATER 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	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		TRANSMISSION & 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		GENERAL 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		TOTAL	118,776		202	127,675		179	133,285		(56)
		Total Land and Land Rights	0		0	0		0	0		0

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: 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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average 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	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		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	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	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	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 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	56	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		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	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
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	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		TOTAL	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		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average 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	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
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	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	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	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
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	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	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	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	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
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	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	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	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	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	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

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average balance

The Woods

Docket No. 060368-WS

Schedule Year Ending 12/31/06

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-9

Page: 4 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 **Intermediate Year** and the ending balance for the prior year.

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average 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	107	108	109	110	111	112	113	114	116	117	118	119	120	113
4	339.1	Other Plant & Misc. Equipment	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
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	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
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	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	0	0
14	311.2	Pumping Equipment	1,458	1,475	1,493	1,510	1,527	1,545	1,562	1,580	1,597	1,615	1,632	1,649	1,667	1,562
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	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		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	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	472	482	492	502	512	522	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	839	852	865	878	891	904	917	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	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	75	76	77	78	79	80	81	82	83	84	85	86	87	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	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
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule of Water Accumulated Depreciation By Primary Account

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

Page: 5 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 **Projected Rate Year** and the ending balance for the prior year.

Line	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average 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	120	121	122	123	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		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	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	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	17	17	17	18	18	18	19	19	19	19	20	20	20	19
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	1,667	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
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	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		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	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	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	83	84	85	85	86	87	87	88	89	89	90	91	91	87
37	340.51	Computer Equipment	245	288	331	377	425	473	523	574	627	680	735	790	846	532
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	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
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	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

Schedule: A-10

Page: 1 of 5

Preparer: Robert M. Griffin

Line No.	Acct No.	(1) Account Name	(2) Historical Base Year 2005			(5) Intermediate Year 2006			(8) Projected Rate Year 2007		
			Adjusted Balance	(3) Non-Used & Useful %	(4) Adjusted	Adjusted Balance	(6) Non-Used & Useful %	(7) Amount	Adjusted Balance	(9) Non-Used & Useful %	(10) Amount
1		INTANGIBLE 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		COLLECTION 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	405	0.00%	0	623	0.00%	0	1,082	0.00%	0
11	362.2	Special Collecting Structures	0	0.00%	0	0	0.00%	0	0	0.00%	0
12	363.2	Services to Customers	0	0.00%	0	0	0.00%	0	0	0.00%	0
13	364.2	Flow Measuring Devices	0	0.00%	0	0	0.00%	0	0	0.00%	0
14	365.2	Flow Measuring Installations	8	0.00%	0	35	0.00%	0	63	0.00%	0
15	389.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		SYSTEM 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		TREATMENT 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	382.4	Outfall Sewer Lines	0	0.00%	0	0	0.00%	0	0	0.00%	0
30	389.4	Other Plant & Misc. Equipment	90,757	0.00%	0	90,757	0.00%	0	90,041	0.00%	0
31		RECLAIMED 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	7	0.00%	0	22	0.00%	0	37	0.00%	0
38	381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	0
39	389.5	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0.00%	0	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	389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
52	354.7	Structures & Improvements	0	0.00%	0	0	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
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
57	393.7	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	395.7	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	237	0.00%	0	624	0.00%	0	1,027	0.00%	0
63		TOTAL	93,173		0	94,604		0	96,257		0
64		Total Land and Land Rights	0		0	0		0	0		0

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

Line	Acct	Account Name	Prior Year 12/31/04	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	Average (15)
1	INTANGIBLE PLANT																
2	351.1	Organization															
3	352.1	Franchises															
4	359.1	Other Plant & Misc. Equipment															
5	353.2	Land & Land Rights															
6	353.2	Collection Plant															
7	354.2	Structures & Improvements															
8	355.2	Power Generation Equipment															
9	360.2	Collection Sewers - Force															
10	361.2	Collection Sewers - Gravity															
11	362.2	Special Collecting Structures															
12	363.2	Services to Customers															
13	364.2	Flow Measuring Devices															
14	365.2	Flow Measuring Installations															
15	369.2	Other Plant & Misc. Equipment															
16	353.3	SYSTEM PUMPING PLANT															
17	353.3	Land & Land Rights															
18	354.3	Structures & Improvements															
19	355.3	Power Generation Equipment															
20	370.3	Receiving Wells															
21	371.3	Pumping Equipment															
22	389.3	Other Plant & Misc. Equipment															
23	353.4	TREATMENT AND DISPOSAL PLANT															
24	353.4	Land & Land Rights															
25	354.4	Structures & Improvements															
26	355.4	Power Generation Equipment															
27	380.4	Treatment & Disposal Equipment															
28	381.4	Plant Sewers															
29	382.4	Outfall Sewer Lines															
30	389.4	Other Plant & Misc. Equipment															
31	353.5	RECLAIMED WATER TREATMENT PLANT															
32	353.5	Land & Land Rights															
33	354.5	Structures & Improvements															
34	355.5	Power Generation Equipment															
35	371.5	Pumping Equipment															
36	374.5	Reuse Distribution Reservoirs															
37	380.5	Treatment & Disposal Equipment															
38	381.5	Plant Sewers															
39	389.5	Other Plant & Misc. Equipment															
40	352.6	RECLAIMED WATER DISTRIBUTION PLANT															
41	352.6	Franchises															
42	353.6	Land & Land Rights															
43	354.6	Structures & Improvements															
44	355.6	Power Generation Equipment															
45	366.6	Reuse Services															
46	367.6	Reuse Meters & Meter Installations															
47	371.6	Pumping Equipment															
48	375.6	Reuse Transmission & Distr. Sys.															
49	389.6	Other Plant & Misc. Equipment															
50	GENERAL PLANT																
51	353.7	Land & Land Rights															
52	354.7	Structures & Improvements															
53	390.7	Office Furniture & Equipment															
54	390.71	Computer Equipment															
55	391.7	Transportation Equipment															
56	392.7	Stores Equipment															
57	393.7	Tools, Shop & Garage Equipment															
58	394.7	Laboratory Equipment															
59	395.7	Power Operated Equipment															
60	396.7	Communication Equipment															
61	397.7	Miscellaneous Equipment															
62	398.7	Other Tangible Plant															
63	TOTAL																
64	Subtotal Land & Land Rights																

Schedule of Sewer 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-10

Page: 3 of 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 No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	91	92	92	93	94	95	96	97	98	99	100	100	101	96
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
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	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	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	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	0	0	0	0	2	5	7	9	12	14	16	19	21	8
15	389.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		SYSTEM PUMPING PLANT														
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	0	0	0	0	0	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	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
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	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		RECLAIMED WATER TREATMENT PLANT														
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	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	0	0	0	0	0	0	0	0	0	0	0
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
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	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	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	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	57	57	58	58	59	59	60	61	61	62	62	63	63	60
54	390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	1	8	17	28	4
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	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	99	113	127	141	155	188	222	256	289	323	356	390	423	237
63		TOTAL	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

Schedule of Sewer Accumulated Depreciation By Primary Account

Florida Public Service Commission

The Woods

Test Year Average Balance

Docket No. 060368-W5

Schedule Year Ending 12/31/06

Historical [] Projected [x]

Explanation: Provide 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.

Line	Account Name	Prior Year	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	101	102	103	104	105	106	107	108	109	110	111	112	107	107	107
4	359.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	353.2 Land & Land Rights	0	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	0	0	0
8	355.2 Power Generation Equipment	0	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	503	520	536	553	569	585	609	632	655	686	716	746	784	623	623
11	362.2 Special Collecting Structures	0	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	0
13	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	365.2 Flow Measuring Installations	23	26	28	30	33	35	37	40	42	44	47	49	35	35	35
15	369.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	353.3 Land & Land Rights	0	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	0	0	0	0	0	0	0
19	355.3 Power Generation Equipment	0	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	0
21	371.3 Pumping Equipment	924	954	985	1,015	1,046	1,076	1,107	1,137	1,168	1,198	1,229	1,259	1,290	1,107	1,107
22	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	355.4 Power Generation Equipment	806	825	844	863	883	902	921	940	959	979	998	1,017	1,090	925	925
27	360.4 Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	381.4 Plant Sewers	196	200	205	210	214	219	224	228	233	237	242	247	251	224	224
29	382.4 Outfall Sewer Lines	0	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	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757	90,757
31	RECLAIMED WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	353.5 Land & Land Rights	0	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	0
34	355.5 Power Generation Equipment	0	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	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	380.5 Treatment & Disposal Equipment	15	16	17	19	20	21	22	24	25	26	27	29	30	22	22
38	381.5 Plant Sewers	0	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	0
40	RECLAIMED WATER DISTRIBUTION PLANT	0	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	0
42	353.6 Land & Land Rights	0	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	0
44	355.6 Power Generation Equipment	0	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	0
46	367.6 Reuse Meters & Meter Installations	0	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	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	354.7 Structures & Improvements	63	64	65	66	67	67	67	68	68	69	70	70	70	67	67
53	390.7 Office Furniture & Equipment	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28
54	390.7 Computer Equipment	39	39	39	39	39	39	39	39	39	39	39	39	39	39	39
55	391.7 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	392.7 Stores Equipment	0	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	0
58	394.7 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	395.7 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	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	0
62	398.7 Other Tangible Plant	423	457	490	524	557	591	624	658	691	725	759	792	826	624	624
63	TOTAL	93,837	93,958	94,078	94,200	94,321	94,447	94,580	94,713	94,846	94,986	95,127	95,267	95,490	94,604	94,604
64	Subtotal Land & Land Rights	0	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

Schedule Year Ending 12/31/07

Historical [] Projected [X]

Florida Public Service Commission

Schedule: A-10

Page: 5 of 5

Preparer: Robert M. Griffin

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

Line No.	Acct No.	(1) Account Name	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Dec	(15) Average Balance
1		INTANGIBLE PLANT														
2	351.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1	Franchises	112	113	114	115	116	116	117	118	119	120	121	122	123	117
4	389.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		COLLECTION PLANT														
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	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	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	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	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	0	0	0
16		SYSTEM PUMPING PLANT														
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	0	0	0	0	0	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	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	354.4	Structures & Improvements	0	0	0	5	10	15	24	34	44	59	73	88	107	35
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	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	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	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	0	0	0	0	0	0	0	0	0	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	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	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	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	232	272	314	357	402	448	495	544	593	644	696	748	801	504
55	391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
59	395.7	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	396.7	Communication Equipment	0	0	0	0	0	0	0	0	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	95,490	95,714	95,938	95,758	96,001	96,246	96,085	96,347	96,611	96,468	96,749	97,031	96,906	96,257
64		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**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

Schedule: A-11

Page: 1 of 2

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.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	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	Adjustments	0	
13	12/31/96 Balance	89,841	0
	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
	1999		
20	Additions	0	0
21	Adjustments	0	0
22	12/31/99 Balance	90,041	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

Schedule: A-11

Page: 2 of 2

Preparer: Robert M. Griffin

Explanation: Schedule A-11 continued

(1)		(2)	(3)
Line	Description	Water Year End Balance	Sewer Year End Balance
	2000		
23	Additions	0	0
24	Adjustments	0	0
25	12/31/00 Balance	90,041	61,142
	2001		
26	Additions	0	0
27	Adjustments	0	0
28	12/31/01 Balance	90,041	61,142
	2002		
29	Additions	0	0
30	Adjustments	0	0
31	12/31/02 Balance	90,041	61,142
	2003		
32	Additions	130	1,000
33	Adjustments	0	0
34	12/31/03 Balance	90,171	62,142
	2004		
35	Additions	0	0
36	Adjustments	0	0
37	12/31/04 Balance	90,171	62,142
	2005		
38	Additions	195	1,500
39	Adjustments	(130)	(1,000)
40	12/31/05 Balance	90,236	62,642
	2006		
41	Additions	66	502
42	Adjustments	0	0
43	12/31/06 Balance	90,302	63,144
	2007		
44	Additions	64	498
45	Adjustments	0	0
46	12/31/07 Balance	90,366	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

Schedule: A-12

Page: 1 of 5

Preparer: Robert M. Griffin

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

If a projected year is employed, provide breakdown for test year, base year and intermediate year also.

If a projected year is employed, provide breakdown for test year, base year and intermediate year also.										
Line No.	(1) Description	(2) (3) (4) Historical Base Year 2005			(5) (6) (7) Intermediate Year 2006			(8) (9) (10) Projected Rate Year 2007		
		Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	Amount	Adjusted Balance	Non-Used & Useful %	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%	0	215	0.00%	0	288	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 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:										
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 CIAC	0		0	0		0	0		0
28	Total Sewer CIAC	62,450		0	62,796		0	63,355		0

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

The Woods

Docket No. 060368-WS

Test Year Ending 12/31/05

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 No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average 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:															
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:															
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

Schedule of Water Contributions in Aid of Construction By Classification

Test Year Average balance

The Woods

Docket No. 060368-WS

Test Year Ending 12/31/05

Florida Public Service Commission

Schedule: A-12

Page: 3 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 No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average 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:															
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:															
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

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 No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average 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	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	0	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
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	62,642	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

Schedule of Water Contributions in Aid of Construction By Classification
 Test Year Average balance
The Woods
 Docket No. 060368-VS
 Test Year Ending 12/31/07

Florida Public Service Commission

Schedule: A-12
 Page: 5 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 No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average 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	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	99	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
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	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.

Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The balances for this system begin with the date that rate base was last established by PSC			
1	12/31/92 Balance		
	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	Adjustments	0	
13	12/31/96 Balance	89,841	0
	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
	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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Historical Base Year 2005			Intermediate Year 2006			Projected rate Year 2007		
		Adjusted Balance	Non-Used %	Useful Adjusted	Adjusted Balance	Non-Used %	Useful Amount	Adjusted Balance	Non-Used %	Useful Amount
	WATER									
	Cash									
1	Water Treatment Equipment	68,826	0.00%	0	72,876	0.00%	0	76,840	0.00%	0
2	Meter Fees	16	0.00%	0	28	0.00%	0	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									
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
28	Total Sewer	62,450		0	62,794		0	63,351		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 No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average 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
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															
Cash															
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
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	4	4	4	4	4	5	5	5	6	6	6	7	7	5
16	Service Installation Fees	0	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															
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

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: 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 No.	(1) Description	(2) Prior Year 12/31/04	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average 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
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															
Cash															
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
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	4	4	4	4	4	5	5	5	6	6	6	7	7	5
16	Service Installation Fees	0	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															
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

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

The Woods

Docket No. 060368-WS

Test Year Ending 12/31/06

Florida Public Service Commission

Schedule: A-14

Page: 4 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 No.	(1) Description	(2) Prior Year 12/31/05	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average 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	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	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

Schedule of Accumulated Amortization of CIAC by Classification

Test Year Average Balance

The Woods

Docket No. 060368-WS

Test Year Ending 12/31/07

Florida Public Service Commission

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 No.	(1) Description	(2) Prior Year 12/31/06	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Test Year End Dec	(15) Average Balance
WATER															
Cash															
1	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															
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	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	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	62,819	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.

<u>Year</u>	<u>Water Rate</u>	<u>Sewer Rate</u>
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 filing 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

The Woods

Docket No. 060368-WS

Test Year Ending December 31 of

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.

Schedule: A-17

Page: 1 of 1

Preparer: Robert M. Griffin

(1)		(2)	(3)	(4)
		Historical Test Year	Intermediate Year	Projected Rate Year
Line	Description	2005	2006	2007
No.		Average	Average	Average
	Balance Sheet Accounts			
	For All Systems:			
1	Accounts Rec'd - Customer	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	<u>2,166,818</u>	<u>2,158,355</u>	<u>2,728,017</u>
	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	<u>647,472</u>	<u>1,354,396</u>	<u>1,527,768</u>
	Total Working Capital Balance Sheet			
13	Accounts- All Systems	<u>1,519,346</u>	<u>803,960</u>	<u>1,200,249</u>
	Allocation for this System:			
	Note: Allocation is by number of customers of all systems in Aqua Utilities FL, Inc..			
14	Allocation Percentage - Water	0.202%	0.202%	0.202%
15	Assets Allocated - Water (line 7 x line 14)	4,384	4,367	5,519
16	Liabilities Allocated - Water (line 12 x line 14)	1,310	2,740	3,091
17	Allocation Percentage - Sewer	0.192%	0.192%	0.192%
18	Assets 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	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)	<u>4,557</u>	<u>4,207</u>	<u>6,931</u>
27	Sewer (Lines 18-19+21+23+25)	<u>11,809</u>	<u>10,797</u>	<u>11,963</u>

Supporting Schedules: A-18, A-19

Comparative Balance Sheet - Assets

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 No.	(1) ASSETS	(2) 12/31/04	(3) 1/31/05	(4) 2/28/05	(5) 3/31/05	(6) 4/30/05	(7) 5/31/05	(8) 6/30/05	(9) 7/31/05	(10) 8/31/05	(11) 9/30/05	(12) 10/31/05	(13) 11/30/05	(14) 12/31/05	(15) Average 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	3,477	3,477	3,477	0	0	0	(24)	0	0	0	0	0	0	801
9	Accounts Receivable Customer	1,815,677	1,614,863	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
10	Allowance for Bad Debts	(319,546)	(229,818)	(237,436)	(268,058)	(280,819)	(282,063)	(271,710)	(248,014)	(240,092)	(42,343)	(38,808)	(27,757)	(35,188)	(193,973)
11	Accounts Receivable Other	3,956	2,150	2,150	2,150	1,000	1,000	1,000	1,000	1,000	4,741	1,659	10,151	17,983	3,842
12	Materials & Supplies	14,693	14,693	14,693	14,693	14,693	14,693	14,693	12,881	12,881	0	0	0	0	9,893
13	Temporary Investments	51,742	56,812	47,883	30,215	30,215	30,215	22,661	22,661	15,107	15,107	15,107	7,554	7,554	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 Chgs	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	RWIP	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

Comparative Balance Sheet - Assets

Aqua Utilities Florida, Inc.

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-18
Page: 2 of 3
Preparer: Robert M. Griffin

Line No.	(1) ASSETS	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year Enc 12/31/06	(15) Average 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)	(1,052,167)	(1,047,420)	(2,491,666)	(2,472,276)	(2,452,887)	(2,433,498)	(2,414,109)	(2,394,720)	(2,375,331)	(2,355,942)	(2,336,553)	(2,317,164)	(2,092,357)
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
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	0	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

Line No.	(1) ASSETS	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year Enc 12/31/07	(15) Average 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

Comparative Balance Sheet - Equity Capital & Liabilities

Consolidated for Aqua Utilities Florida

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-19
Page: 1 of 3
Preparer: Robert M. Griffin

Line No.	(1) Liabilities	(2) Prior Year 12/31/04	(3) 1/31/05	(4) 2/28/05	(5) 3/31/05	(6) 4/30/05	(7) 5/31/05	(8) 6/30/05	(9) 7/31/05	(10) 8/31/05	(11) 9/30/05	(12) 10/31/05	(13) 11/30/05	(14) Test Year End 12/31/05	(15) Average 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											3,396,411	3,396,411	6,927,553	1,055,413
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)	(14,667,845)	(14,568,454)	(14,570,913)	(14,659,171)	(14,614,037)	(14,596,051)
5	Other Equity Capital														0
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)	(324,416)	(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)	(10,525,056)	(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 No.	(1) Liabilities	(2) Prior Year 12/31/05	(3) 1/31/06	(4) 2/28/06	(5) 3/31/06	(6) 4/30/06	(7) 5/31/06	(8) 6/30/06	(9) 7/31/06	(10) 8/31/06	(11) 9/30/06	(12) 10/31/06	(13) 11/30/06	(14) Test Year End 12/31/06	(15) Average 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	0	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	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

Comparative Balance Sheet - Equity Capital & Liabilities

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

Line No.	(1) Liabilities	(2) Prior Year 12/31/06	(3) 1/31/07	(4) 2/28/07	(5) 3/31/07	(6) 4/30/07	(7) 5/31/07	(8) 6/30/07	(9) 7/31/07	(10) 8/31/07	(11) 9/30/07	(12) 10/31/07	(13) 11/30/07	(14) Test Year End 12/31/07	(15) Average 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
9	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	0	0	0
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





The Woods
NET OPERATING INCOME

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Net Operating Income Statement - Water	B-1	57
Net Operating Income Statement - Sewer	B-2	58
Adjustments to Net Operating Statements	B-3	59
Operating Revenues	B-4	64
Water O & M Expenses By Month	B-5	65
Sewer O & M Expenses By Month	B-6	69
Comparative O & M Expenses - Water	B-7	73
Comparative O & M Expenses - Water, Explanations	B-7 Supl	74
Comparative O & M Expenses - Sewer	B-8	75
Comparative O & M Expenses - Sewer, Explanations	B-8 Supl	76
Analysis of Contractual Services	B-9	77
Rate Case Expense Analysis	B-10	78
Analysis of Maintenance Expenses	B-11	79
Schedule of Allocated Expenses	B-12	80
Net Depreciation Expense - Water	B-13	83
Net Depreciation Expense - Sewer	B-14	86
Taxes Other Than Income	B-15	89

Schedule of Water 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-1

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.

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting 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.

Line No.	(1) Description	(2) Per Books 2005	(3) Utility Test Year Adjustment	(4) Adjusted Test Year 2005	(5) Adjustments 2005-06	(6) Adjusted Intermd. Yr 2006	(7) Adjustments 2006-07	(8) Adjusted Rate Year 2007	(9) Requested Revenue Adjustment	(10) Requested Annual Revenues	(11) Supporting 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%	

Schedule of Adjustments to Operating Income

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 []

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

Line No.	(1) Description	(2) Water	(3) Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 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 AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
15	UPIS depreciation based on adjusted plant balances and PSC lives	291	125	
16	CIAC amortization based on adjusted balances and rates based on PSC UPIS lives	363	691	
17	TOTAL	653	816	
18		648		
19	D. AMORTIZATION			
20	-	0	0	
21	-	0	0	
22	TOTAL	0	0	
23				
24	E. TAXES OTHER THAN INCOME TAX			B-15
25	1. Payroll tax adjustment	0	0	
26	2. Property Tax adjustment for Future Use plant	(68)	0	
27	TOTAL	(68)	0	
28				
29	F. INCOME TAXES			C-1
30	1. Income tax impact of the adjustments to per book income	(50)	(526)	
31	TOTAL	(50)	(526)	
32				
33	TOTAL INCOME ADJUSTMENTS	1,505	891	
		1,500		

Schedule of Adjustments to Operating Income

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

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

Line No.	(1) Description	(2) 2006 Water	(3) 2006 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2006				
1	A. REVENUES			E-2, E-13
2	Customer growth	1,265	2,488	
3	TOTAL	1,265	2,488	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees	(2,529)	(314)	
7	Salaries & Wages - Officers, Exec.	(9)	(5)	
8	Employee Pensions & Benefits	597	950	
9	Purchased Water / Sewer Treatment	(70)	41	
10	Sludge Removal Expense	0	959	
11	Purchased Power	271	486	
12	Fuel for Purchased Power	199	648	
13	Chemicals	133	(1,411)	
14	Materials & Supplies	695	597	
15	Contractual Services - Engineering	98	(396)	
16	Contractual Services - Accounting	(2,933)	(138)	
17	Contractual Services - Legal	1,027	180	
18	Contractual Services - Mgmt. Fees	(1,025)	(1,180)	
19	Contractual Services - Testing	(271)	79	
20	Contractual Services - Other	(868)	725	
21	Rental of Building/Real Prop.	(5)	(31)	
22	Rental of Equipment	(0)	151	
23	Transportation Expenses	(572)	(681)	
24	Insurance - Vehicle	(42)	(19)	
25	Insurance - General Liability	60	57	
26	Insurance - Workman's Comp.	(44)	(37)	
27	Insurance - Other	(25)	(37)	
28	Advertising Expense	58	(0)	
29	Reg. Comm. Exp. - Rate Case Amort.	0	0	
30	Reg. Comm. Exp. - Rate Case Other	0	0	
31	Bad Debt Expense	193	(92)	
32	Miscellaneous Expense	1,912	1,966	
33	Non-recurring 2005 Bonus True-up	21	21	
34	Purchased Power Rate Increase Pass Through	0	0	
35	Non-recurring 2005 Miscellaneous Expense reclassifications	2	2	
36	TOTAL	(3,129)	2,522	
37				
38	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
39	Depreciation expense adjusted for plant additions and retirements	1,103	398	
40	CIAC amortization adjusted for additional contributions	288	123	
41	TOTAL	1,392	521	
42				

Schedule of Adjustments to Operating Income

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

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

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

Schedule of Adjustments to Operating Income

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

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

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY TEST YEAR ADJUSTMENTS - 2007				
1	A. REVENUES			E-13
2	Customer growth	338	318	
3	TOTAL	338	318	
4				
5	B. OPERATIONS & MAINTENANCE			B-5, B-6
6	Salaries & Wages - Employees Adj. to include filling open positions and to add	(6,065)	6,244	
7	Salaries & Wages - Officers, Exec. Adj. to include filling open positions and to add	(42)	(45)	
8	Employee Pensions & Benefits Adj. to include filling open positions and to add	787	642	
9	Purchased Water / Sewer Treatment Adj. to '07plan, allocated by ERCs, increase is 8.536% for water and 2.003 for sewer	257	79	
10	Sludge Removal Expense Adj. to '07plan, alloc'd by ERCs, increase 19.286%	0	486	
11	Purchased Power Adj. to '07plan, alloc'd by ERCs, increase 14.219%	271	458	
12	Fuel for Purchased Power Adj. to '07plan, alloc'd by ERCs, increase 14.219%	30	135	
13	Chemicals Adj. to '07plan, alloc'd by ERCs, increase 8.271%	84	127	
14	Materials & Supplies Adj. to '07plan, alloc'd by ERCs, increase 17.589%	147	135	
15	Contractual Services - Engineering Adj. to '07plan, alloc'd by ERCs, increase 0.757%	9	21	
16	Contractual Services - Accounting Adj. to '07plan, alloc'd by ERCs, increase 0.757%	28	6	
17	Contractual Services - Legal Adj. to '07plan, alloc'd by ERCs, increase 0.757%	8	92	
18	Contractual Services - Mgmt. Fees Adj. to '07plan, alloc'd by ERCs, increase 13.351%	222	153	
19	Contractual Services - Testing Adj. to '07plan, alloc'd by ERCs, increase 0.757%	34	24	
20	Contractual Services - Other Adj. to '07plan, alloc'd by ERCs, increase 0.757%	103	57	
21	Rental of Building/Real Prop. Adj. to '07plan, alloc'd by ERCs, increase 1.755%	17	7	
22	Rental of Equipment Adj. to '07plan, alloc'd by ERCs, increase 1.755%	1	38	
23	Transportation Expenses Adj. to '07plan, alloc'd by ERCs, increase 29.843%	125	77	
24	Insurance - Vehicle Adj. to '07plan, alloc'd by ERCs, increase 7.195%	4	5	
25	Insurance - General Liability Adj. to '07plan, alloc'd by ERCs, increase 7.195%	16	16	
26	Insurance - Workman's Comp. Adj. to '07plan, alloc'd by ERCs, increase 7.195%	0	3	
27	Insurance - Other Adj. to '07plan, alloc'd by ERCs, increase 7.195%	6	6	
28	Advertising Expense Adj. to '07plan, allocated by ERCs.	14	0	
29	Reg. Comm. Exp. - Rate Case Amort. See MFR Schedule B-12	0	0	
30	Reg. Comm. Exp. - Rate Case Other None	0	0	
31	Bad Debt Expense Adj. to '07plan, allocated by ERCs. Anticipated reduction of delinquencies in 2007.	(64)	(42)	
32	Miscellaneous Expense Adj. to '07plan, alloc'd by ERCs, increase 2.571%	613	491	
33	Non-recurring 2005 Bonus True-up	22	22	
34	Purchased Power Rate Increase Pass Through	0	0	
35	Contractual Services - Other Customer Call Center conversion	518	522	
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				
40	C. DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			B-13, B-14
41	Depreciation expense adjusted for plant additions and retirements	(3,632)	1,456	
42	CIAC amortization adjusted for additional contributions	(61)	(274)	
43	TOTAL	(3,693)	1,182	
44				
45	D. AMORTIZATION			
46	-	0	0	
47	-	0	0	
48	TOTAL	0	0	
49				
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				
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)	
60				
61	TOTAL INCOME ADJUSTMENTS	(3,444)	8,468	

Schedule of Adjustments to Operating Income

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
Preparer: Jack Schreyer

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

Line No.	(1) Description	(2) 2007 Water	(3) 2007 Sewer	(4) Supporting Schedules
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE			
2	Required Revenue Adjustment	<u>33,173</u>	<u>45,451</u>	
3				
4	OPERATION & MAINTENANCE EXPENSE			
5	Bad Debt Adjustment Due To Proposed Rate Increase	<u>490</u>	<u>671</u>	
6				
7	TAXES OTHER THAN INCOME TAX			
8	RAF on Revenue Adjustment @	4.50% <u>1,493</u>	<u>2,045</u>	
9				
10	INCOME TAX ADJUSTMENT			
11	Rate Year Revenue at Present Rates	23,756	19,930	
12	Plus Required Revenue Adjustment	<u>33,173</u>	<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	<u>9,233</u>	<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	<u>11,699</u>	<u>16,322</u>	

Test Year Operating Revenues

The Woods
Docket No. 060368-WS
 Schedule Year Ended: 12/31/05

Florida Public Service Commission

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

Historical [X] Projected []

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

Line No.	(1) WATER		(2)	(3) SEWER		(4)
	Account No. and Description		Revenues	Account No. and Description		Revenues
1	WATER SALES			SEWER SALES		
2	460	Unmetered Water Revenue		521.1	Flat Rate - Residential	0
3	461.1	Metered - Residential	20,918	521.2	Flat Rate - Commercial	
4	461.2	Metered - Commercial	0	521.3	Flat Rate - Industrial	
5	461.3	Metered - Industrial		521.4	Flat Rate - Public Authorities	
6	461.4	Metered - Public Authorities		521.5	Flat Rate - Multi-Family	
7	461.5	Metered - Multi-Family	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		522.2	Measured - Commercial	0
10	464	Other Sales - Public Authorities		522.3	Measured - Industrial	
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				525	Interdepartmental Sales	
16				526	Effluent	
17				527	Unbilled Revenues	0
18	TOTAL WATER SALES		20,918	TOTAL SEWER SALES		17,123
19						
20	OTHER 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	TOTAL OTHER WATER REVENUES		1,235	TOTAL OTHER SEWER REVENUES		0
27						
28	TOTAL 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

The Woods

Docket No. 060368-WS

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

Historical [X] Projected [X]

Schedule: B-5

Page: 1 of 4

Preparer: Jack Schreyer

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Account No. and Name	2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 Adjusted	
1	601 Salaries & Wages - Employees	20,452	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	(9)	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	0	5,281	
4	610 Purchased Water	1,308	0	1,308	1,238	(70)	0	1,238	1,495	257	0	1,495	
5	615 Purchased Power	1,561	0	1,561	1,832	271	0	1,832	2,103	271	0	2,103	
6	616 Fuel for Purchased Power	8	0	8	206	199	0	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 Contractual Services - Testing	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	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Schedule: B-5

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).

Line No.	Account No. and Name	(1) 2005 Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) 2005 Dec	(13) Total Per Books Annual
1	601 Salaries & Wages - Employees	1,138	1,394	1,266	1,244	1,547	1,735	1,575	2,098	2,063	2,002	1,887	2,502	20,452
2	603 Salaries & Wages - Officers, Exec.	0	11	29	18	17	22	19	12	25	16	19	(41)	146
3	604 Employee Pensions & Benefits	217	223	268	244	265	305	303	483	510	475	484	121	3,897
4	610 Purchased Water	0	0	284	105	95	175	117	0	201	74	106	150	1,308
5	615 Purchased Power	118	106	153	127	121	143	130	107	147	111	122	175	1,561
6	616 Fuel for Purchased Power	0	0	2	1	1	1	1	0	1	0	1	1	8
7	618 Chemicals	55	45	59	44	54	59	63	61	72	120	49	63	744
8	620 Materials & Supplies	0	0	14	5	5	8	6	0	10	4	31	49	130
9	631 Contractual Services - Engineering	0	120	3	1	1	2	1	0	70	69	69	69	405
10	632 Contractual Services - Accounting	18	12	43	24	22	1,413	256	243	559	243	255	264	3,352
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	1
12	634 Contractual Services - Mgmt. Fees	0	112	288	196	216	235	213	200	211	218	283	274	2,446
13	635 Contractual Services - Testing	248	68	187	79	78	86	12	135	364	8	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 Rental of Building/Real Prop.	0	0	18	7	6	11	8	0	13	5	7	10	85
16	642 Rental of Equipment	0	0	1	0	0	1	1	0	1	0	0	1	6
17	650 Transportation Expenses	0	54	121	80	84	96	107	72	132	100	113	78	1,039
18	656 Insurance - Vehicle	0	5	10	7	7	8	7	5	8	6	7	7	76
19	657 Insurance - General Liability	0	9	18	12	12	14	13	9	15	11	12	14	138
20	658 Insurance - Workman's Comp.	0	6	6	6	6	6	7	7	7	7	7	7	72
21	659 Insurance - Other	0	6	12	8	8	10	10	7	11	9	9	10	101
22	660 Advertising Expense	0	0	1	0	0	1	0	0	1	0	0	0	4
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	0	0	5	2	2	3	(307)	0	3	1	2	2	(288)
26	675 Miscellaneous Expense	19	386	73	39	37	143	41	19	57	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

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [] Projected [X]

Schedule: B-5

Page: 3 of 4

Preparer: Jack Schreyer

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

Line No.	(1) Account No. and Name	(2) 2006 Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) 2006 Dec	(14) Total Forecast Annual
1	601 Salaries & Wages - Employees	2,031	2,024	2,371	1,920	2,094	2,462	1,753	695	636	667	665	604	17,923
2	603 Salaries & Wages - Officers, Exec.	19	17	(7)	19	14	19	21	8	7	8	8	5	137
3	604 Employee Pensions & Benefits	432	468	705	595	529	555	569	130	128	130	130	122	4,494
4	610 Purchased Water	107	76	106	106	34	105	146	122	116	122	120	79	1,238
5	615 Purchased Power	183	170	195	171	169	195	174	119	121	114	114	106	1,832
6	616 Fuel for Purchased Power	1	0	1	1	0	1	200	1	1	1	1	0	206
7	618 Chemicals	104	43	58	96	52	92	181	48	51	51	51	49	877
8	620 Materials & Supplies	83	4	481	5	19	5	7	46	47	44	44	42	825
9	631 Contractual Services - Engineering	69	69	69	69	68	69	69	4	4	4	4	4	503
10	632 Contractual Services - Accounting	25	67	47	47	21	47	51	25	26	23	23	19	419
11	633 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,027	1,028
12	634 Contractual Services - Mgmt. Fees	183	184	182	175	171	199	123	44	42	44	43	29	1,420
13	635 Contractual Services - Testing	79	76	106	286	72	146	83	134	136	129	128	124	1,497
14	636 Contractual Services - Other	158	208	157	158	134	158	172	363	369	349	348	334	2,909
15	641 Rental of Building/Real Prop.	7	5	7	7	2	7	9	8	8	8	8	5	80
16	642 Rental of Equipment	1	0	0	0	0	0	1	1	1	1	1	0	6
17	650 Transportation Expenses	100	87	91	54	6	23	27	22	21	22	22	14	490
18	656 Insurance - Vehicle	4	3	4	4	3	4	4	2	2	2	2	1	34
19	657 Insurance - General Liability	26	25	26	26	24	26	27	4	3	4	4	2	198
20	658 Insurance - Workman's Comp.	4	4	4	4	4	4	4	0	0	0	0	0	28
21	659 Insurance - Other	9	9	9	9	8	9	10	3	3	3	3	2	76
22	660 Advertising Expense	0	0	0	0	58	0	0	0	0	0	0	0	62
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	2	35	40	39	39	38	202
26	675 Miscellaneous Expense	113	35	41	44	21	37	45	539	550	517	517	509	2,969
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

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-5

Page: 4 of 4

Preparer: Jack Schreyer

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 No.	Account No. and Name	2007 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2007 Dec	Total Budgeted 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 Salaries & Wages - Officers, Exec.	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	642 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.

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		2005 Per Books	2005 Adjustments	2005 Adjusted	2006 Forecast	2005-06 Forecast Incr (5)-(4)	2006 Adjustments	2006 Adjusted	2007 Budgeted	2006-07 Forecast Incr (9)-(8)	2007 Adjustments	2007 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

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

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 No.	Account No. and Name	2005 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2005 Dec	Total Annual
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	0	0	0	0	0	0	0	0	0	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

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [] Projected [X]

Schedule: B-6

Page: 3 of 4

Preparer: Jack Schreyer

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 No.	Account No. and Name	2006 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	2006 Dec	Total Annual
1	701 Salaries & Wages - Employees	693	856	1,054	1,008	1,122	794	1,112	1,030	941	986	984	918	11,498
2	703 Salaries & Wages - Officers, Exec.	14	14	(9)	15	12	15	16	3	3	3	3	2	92
3	704 Employee Pensions & Benefits	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	57	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	736 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 Rental of Equipment	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 Insurance - General Liability	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 Insurance - Other	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 Bad Debt Expense	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

Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-6

Page: 4 of 4

Preparer: Jack Schreyer

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 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	703 Salaries & Wages - Officers, Exec.	3	3	4	5	1	4	6	4	4	4	4	3	47
3	704 Employee Pensions & Benefits	314	342	496	427	340	412	396	265	260	262	262	251	4,027
4	710 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	715 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	9	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	735 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	742 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	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	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 Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Schedule: B-7

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)	(3)	(4)	(5)
Line No.	Acct No.	Account Name	Historical Year 2000	Test Year Adjusted 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		<u>49,708</u>	<u>42,607</u>	<u>(7,101)</u>	<u>-14.29%</u>
28	Total Customers (ERCs)		64.2	63.8	(0.4)	-0.62%
29	Consumer Price Index - U					10.31%
30	Growth Plus Inflation					<u>9.62%</u>

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.

Line No.	(1) Acct No.	(2) 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

Schedule: B-8

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)	(3)	(4)	(5)
			Historical	Test Year		
Line	Acct	Account Name	Year	Adjusted	Difference	% Difference
No.	No.		2000	2005		
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		<u>40,566</u>	<u>34,800</u>	<u>(5,766)</u>	<u>-14.22%</u>
29	Total Customers (ERCs)		61	62	1	0.90%
30	Consumer Price Index - U					<u>10.31%</u>
31	Growth Plus Inflation					<u>11.30%</u>

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.

Line No.	(1) Acct No.	(2) 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.

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
Water				
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				
Sewer				
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				

Analysis of Rate Case Expense

Florida Public Service Commission

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

Schedule: B-10
Page: 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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments
1	Aqua Utilities Florida, Inc.			351,388	Corp. Charges	
2	Aqua Utilities Florida, Inc.			1,275	Copies	
3	Aqua Utilities Florida, Inc.			4,385	Postage	
4	Aqua Utilities Florida, Inc.			68,106	Payroll	
5	Aqua Utilities Florida, Inc.			648	Temp. Agency	
6	Aqua Utilities Florida, Inc.			78,770	Legal	
7	Aqua Utilities Florida, Inc.			856	Travel	
8	Aqua Utilities Florida, Inc.			182,426	Consulting	
9	Rutledge, Ecenia, Purnell & Hoffman			8,712	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 & Hoffman	Ken Hoffman	275.00	242,000	Legal	
14	Printer	Copying, printing, mailing		75,000	Printing, mailing, copies	
15	Guastella & Assoc.	John F Guastella, John M Guastella, Gary White		425,000	Consulting, Accounting, Engineering	Analysis of Books, Used & Useful studies, Prep of MFRs, Interrogs. & Conferences.
16	Notice Requirement			3,200	Newspaper Notices	16 County Notices placed 2 times.
17	Customer Notices - Printing			3,000	Customer Notification	Notices send twice (1 per hearing)
18	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)
19						
20	Total			<u>1,845,725</u>		
	Estimate Through PAA [] or Commission Hearing [X]					

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

Schedule: B-11

Docket No. 060368-WS

Page: 1 of 1

Test Year Ending 12/31/05

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.

Line No.	(1) Date	(2) Description	(3) Total Cost	(4) How often to Repeat
	Maintenance Projects greater than 2% of test year revenues per system			
1	<u>WATER:</u>			
2		None		
3				
4				
5				
6				
7				
8				
9				
10	TOTAL WATER PROJECTS		0	
11				
12	<u>SEWER:</u>			
13		None		
14				
15				
16				
17				
18				
19				
20	TOTAL SEWER PROJECTS		0	

Allocation of Expenses

The Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005

Historical [X] Projected []

Florida Public Service Commission

Schedule: B-12

Page: 1 of 3

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line	Acct.		Allocation Percentages (Note A)				Allocation	Amounts Allocated			
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 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line	Acct.		Allocation Percentages (Note A)				Allocation	Amounts Allocated			
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

The Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2007

Historical [] Projected [X]

Schedule: B-12

Page: 3 of 3

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 No.	(2) Acct. No.	(3) Description	(4) (5) (6) (7) Allocation Percentages (Note A)				(8) Allocation Method	(9) (10) (11) (12) Amounts Allocated			
			Water	Sewer	Other	Total		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.

Line No.	(1) Account No. and Name	(5) (6) (7) Depreciation Expense			(8) Used & Useful %	(9) Used & Useful Depreciation Expense
		(5) 2005 Per Books	(6) Utility Adjustments	(7) Adjusted Depreciation Expense		
1	INTANGIBLE PLANT					
2	301.1 Organization	0	0	0	100.00%	0
3	302.1 Franchises	13	0	13	100.00%	13
4	339.1 Other Plant & Misc. Equipment	5,931	(0)	5,931	100.00%	5,931
5	SOURCE OF SUPPLY & PUMPING PLANT					
6	303.2 Land & Land Rights	0	0	0	100.00%	0
7	304.2 Structures & Improvements	125	0	125	100.00%	125
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
14	311.2 Pumping Equipment	209	(0)	209	100.00%	209
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0	0	0	100.00%	0
18	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	TRANSMISSION & 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	GENERAL 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	0	0	0	100.00%	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0
45	348.5 Other Tangible Plant	0	0	0	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

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.

Line No.	(1) Account No. and Name	(5) Depreciation Expense		(6) Utility	(7) Adjusted	(8) Used & Useful	(9) Used & Useful	(10) Used & Useful
		2006 Year Expense	Adjustments	Expense	Expense	%	Depreciation Expense	Change Over Prior Year
1	INTANGIBLE PLANT							
2	301.1 Organization	0	0	0	100.00%	0	0	0
3	302.1 Franchises	13	0	13	100.00%	13	0	0
4	339.1 Other Plant & Misc. Equipment	5,931	0	5,931	100.00%	5,931	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT							
6	303.2 Land & Land Rights	0	0	0	100.00%	0	0	0
7	304.2 Structures & Improvements	125	0	125	100.00%	125	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	100.00%	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	100.00%	0	0	0
10	307.2 Wells & Springs	0	0	0	100.00%	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	100.00%	0	0	0
12	309.2 Supply Mains	4	0	4	100.00%	4	(0)	0
13	310.2 Power Generation Equipment	0	0	0	100.00%	0	0	0
14	311.2 Pumping Equipment	209	0	209	100.00%	209	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	100.00%	0	0	0
18	304.3 Structures & Improvements	532	0	532	100.00%	532	457	0
19	311.3 Pumping Equipment	0	0	0	100.00%	0	0	0
20	320.3 Water Treatment Equipment	930	0	930	100.00%	930	98	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	0	0	0	100.00%	0	0	0
24	304.4 Structures & Improvements	0	0	0	100.00%	0	0	0
25	311.4 Pumping Equipment	286	0	286	100.00%	286	72	0
26	330.4 Distr. Reservoirs & Standpipes	221	0	221	100.00%	221	29	0
27	331.4 Transm. & Distribution Mains	147	0	147	42.64%	63	11	0
28	333.4 Services	16	0	16	100.00%	16	(0)	0
29	334.4 Meters & Meter Installations	165	0	165	100.00%	165	(5)	0
30	335.4 Hydrants	0	0	0	42.64%	0	0	0
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	0
33	GENERAL PLANT							
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0	0
35	304.5 Structures & Improvements	0	0	0	100.00%	0	0	0
36	340.5 Office Furniture & Equipment	8	0	8	100.00%	8	0	0
37	340.51 Computer Equipment	216	0	216	100.00%	216	186	0
38	341.5 Transportation Equipment	0	0	0	100.00%	0	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	255	0
41	344.5 Laboratory Equipment	0	0	0	100.00%	0	0	0
42	345.5 Power Operated Equipment	0	0	0	100.00%	0	0	0
43	346.5 Communication Equipment	0	0	0	100.00%	0	0	0
44	347.5 Miscellaneous Equipment	0	0	0	100.00%	0	0	0
45	348.5 Other Tangible Plant	0	0	0	100.00%	0	0	0
42	TOTAL DEPRECIATION EXPENSE	9,822	0	9,822		9,738	1,103	
	Composite NU&U Rate					99.14%		
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	

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.

Line No.	(1) Account No. and Name	(5)	(6)	(7)	(8)	(9)	(10)
		Depreciation Expense		Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year
		2007 Year Expense	Utility Adjustments				
1	INTANGIBLE 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	0	0	0	100.00%	0	(5,931)
5	SOURCE 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	960	0	960	100.00%	960	428
19	311.3 Pumping Equipment	0	0	0	100.00%	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
22	TRANSMISSION & 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	285	0	285	100.00%	285	(1)
26	330.4 Distr. Reservoirs & Standpipes	537	0	537	100.00%	537	317
27	331.4 Transm. & Distribution Mains	253	0	253	42.59%	108	45
28	333.4 Services	16	0	16	100.00%	16	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
31	336.4 Backflow Prevention	0	0	0	100.00%	0	0
32	339.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0
33	GENERAL PLANT						
34	303.5 Land & Land Rights	0	0	0	100.00%	0	0
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
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)
44	NET DEPRECIATION EXPENSE - WATER	2,212	0	2,212		2,161	(3,693)

Net Depreciation Expense - Sewer

Florida Public Service Commission

The Woods

Schedule: B-14

Docket No. 060368-WS

Page: 1 of 3

Schedule Year Ended: 12/31/2005

Preparer: Jack Schreyer

Historical [X] Projected []

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

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.						
	(1)	(5)	(6)	(7)	(8)	(9)
		Depreciation Expense				Used &
Line		2005	Utility	Adjusted	Used &	Useful
No.	Account No. and Name	Per Books	Adjustments	Depreciation Expense	Useful %	Depreciation 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	389.1 Other Plant & Misc. Equipment	0	0	0	100.00%	0
5	COLLECTION PLANT					
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%	0
9	360.2 Collection Sewers - Force	0	0	0	100.00%	0
10	361.2 Collection Sewers - Gravity	0	197	197	100.00%	197
11	362.2 Special Collecting Structures	0	0	0	100.00%	0
12	363.2 Services to Customers	0	0	0	100.00%	0
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0
14	365.2 Flow Measuring Installations	0	21	21	100.00%	21
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	0	0	0	100.00%	0
18	354.3 Structures & Improvements	0	0	0	100.00%	0
19	355.3 Power Generation Equipment	305	(305)	0	100.00%	0
20	370.3 Receiving Wells	0	0	0	100.00%	0
21	371.3 Pumping Equipment	0	366	366	100.00%	366
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	0	0	0	100.00%	0
25	354.4 Structures & Improvements	230	(230)	0	100.00%	0
26	355.4 Power Generation Equipment	56	(56)	0	100.00%	0
27	380.4 Treatment & Disposal Equipment	0	230	230	100.00%	230
28	381.4 Plant Sewers	0	56	56	100.00%	56
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0
31	RECLAIMED WATER TREATMENT PLANT					
32	353.5 Land & Land Rights	0	0	0	100.00%	0
33	354.5 Structures & Improvements	0	0	0	100.00%	0
34	355.5 Power Generation Equipment	0	0	0	100.00%	0
35	371.5 Pumping Equipment	10	(10)	0	100.00%	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0
37	380.5 Treatment & Disposal Equipment	0	15	15	100.00%	15
38	381.5 Plant Sewers	0	0	0	100.00%	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	100.00%	0
40	RECLAIMED WATER DISTRIBUTION PLANT					
41	352.6 Franchises	0	0	0	100.00%	0
42	353.6 Land & Land Rights	0	0	0	100.00%	0
43	354.6 Structures & Improvements	0	0	0	100.00%	0
44	355.6 Power Generation Equipment	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	371.6 Pumping Equipment	0	0	0	100.00%	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	100.00%	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	100.00%	0
50	GENERAL PLANT					
51	353.7 Land & Land Rights	7	(7)	0	100.00%	0
52	354.7 Structures & Improvements	0	0	0	100.00%	0
53	390.7 Office Furniture & Equipment	0	7	7	100.00%	7
54	390.71 Computer Equipment	0	28	28	100.00%	28
55	391.7 Transportation Equipment	0	0	0	100.00%	0
56	392.7 Stores Equipment	0	0	0	100.00%	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0
58	394.7 Laboratory Equipment	0	0	0	100.00%	0
59	395.7 Power Operated Equipment	0	0	0	100.00%	0
60	396.7 Communication Equipment	325	(325)	0	100.00%	0
61	397.7 Miscellaneous Equipment	0	0	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
	Composite NU&U Rate				100.00%	
64	(LESS) AMORTIZATION OF CIAC	(1,140)	691	(448)		(448)
65	NET DEPRECIATION EXPENSE - SEWER	(9)	816	807		807
66	Net Depr Expense Used & Useful	(9)				

Net Depreciation Expense - Sewer

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Year Ended: 12/31/2006

Historical [] Projected [X]

Schedule: B-14

Page: 2 of 3

Preparer: Jack Schreyer

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

Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)	(10)
		Depreciation Expense		Utility Adjustments	Adjusted Depreciation Expense	Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year
		2006 Year Expense						
1	INTANGIBLE PLANT							
2	351.1 Organization	0	0	0	0	100.00%	0	0
3	352.1 Franchises	11	0	11	11	100.00%	11	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	100.00%	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	0	0	0	0	100.00%	0	0
7	354.2 Structures & Improvements	0	0	0	0	100.00%	0	0
8	355.2 Power Generation Equipment	0	0	0	0	100.00%	0	0
9	360.2 Collection Sewers - Force	0	0	0	0	100.00%	0	0
10	361.2 Collection Sewers - Gravity	280	0	280	280	100.00%	280	83
11	362.2 Special Collecting Structures	0	0	0	0	100.00%	0	0
12	363.2 Services to Customers	0	0	0	0	100.00%	0	0
13	364.2 Flow Measuring Devices	0	0	0	0	100.00%	0	0
14	365.2 Flow Measuring Installations	28	0	28	28	100.00%	28	7
15	389.2 Other Plant & Misc. Equipment	0	0	0	0	100.00%	0	0
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	0	0	0	0	100.00%	0	0
18	354.3 Structures & Improvements	0	0	0	0	100.00%	0	0
19	355.3 Power Generation Equipment	0	0	0	0	100.00%	0	0
20	370.3 Receiving Wells	0	0	0	0	100.00%	0	0
21	371.3 Pumping Equipment	366	0	366	366	100.00%	366	0
22	389.3 Other Plant & Misc. Equipment	0	0	0	0	100.00%	0	0
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	0	100.00%	0	0
25	354.4 Structures & Improvements	0	0	0	0	100.00%	0	0
26	355.4 Power Generation Equipment	0	0	0	0	100.00%	0	0
27	380.4 Treatment & Disposal Equipment	284	0	284	284	100.00%	284	53
28	381.4 Plant Sewers	56	0	56	56	100.00%	56	0
29	382.4 Outfall Sewer Lines	0	0	0	0	100.00%	0	0
30	389.4 Other Plant & Misc. Equipment	0	0	0	0	100.00%	0	0
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights	0	0	0	0	100.00%	0	0
33	354.5 Structures & Improvements	0	0	0	0	100.00%	0	0
34	355.5 Power Generation Equipment	0	0	0	0	100.00%	0	0
35	371.5 Pumping Equipment	0	0	0	0	100.00%	0	0
36	374.5 Reuse Distribution Reservoirs	0	0	0	0	100.00%	0	0
37	380.5 Treatment & Disposal Equipment	15	0	15	15	100.00%	15	0
38	381.5 Plant Sewers	0	0	0	0	100.00%	0	0
39	389.5 Other Plant & Misc. Equipment	0	0	0	0	100.00%	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises	0	0	0	0	100.00%	0	0
42	353.6 Land & Land Rights	0	0	0	0	100.00%	0	0
43	354.6 Structures & Improvements	0	0	0	0	100.00%	0	0
44	355.6 Power Generation Equipment	0	0	0	0	100.00%	0	0
45	366.6 Reuse Services	0	0	0	0	100.00%	0	0
46	367.6 Reuse Meters & Meter Installations	0	0	0	0	100.00%	0	0
47	371.6 Pumping Equipment	0	0	0	0	100.00%	0	0
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0	100.00%	0	0
49	389.6 Other Plant & Misc. Equipment	0	0	0	0	100.00%	0	0
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	0	100.00%	0	0
52	354.7 Structures & Improvements	0	0	0	0	100.00%	0	0
53	390.7 Office Furniture & Equipment	7	0	7	7	100.00%	7	0
54	390.71 Computer Equipment	204	0	204	204	100.00%	204	176
55	391.7 Transportation Equipment	0	0	0	0	100.00%	0	0
56	392.7 Stores Equipment	0	0	0	0	100.00%	0	0
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0	100.00%	0	0
58	394.7 Laboratory Equipment	0	0	0	0	100.00%	0	0
59	395.7 Power Operated Equipment	0	0	0	0	100.00%	0	0
60	396.7 Communication Equipment	0	0	0	0	100.00%	0	0
61	397.7 Miscellaneous Equipment	0	0	0	0	100.00%	0	0
62	398.7 Other Tangible Plant	402	0	402	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			1,328	521

Net Depreciation Expense - Sewer

Florida Public Service Commission

The Woods

Schedule: B-14

Docket No. 060368-WS

Page: 3 of 3

Schedule Year Ended: 12/31/2007

Preparer: Jack Schreyer

Historical [] Projected [X]

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

Explanation: Provide a schedule of last year non-used and useful depreciation expense by primary account.								
Line No.	Account No. and Name	(1)	(5)	(6)	(7)	(8)	(9)	(10)
		Depreciation Expense			Used & Useful %	Used & Useful Depreciation Expense	Used & Useful Change Over Prior Year	
2007 Year Expense	Utility Adjustments	Adjusted Depreciation Expense						
1	INTANGIBLE PLANT							
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	COLLECTION 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	0	0	100.00%	0	0	
10	361.2 Collection Sewers - Gravity	676	0	676	100.00%	676	396	
11	362.2 Special Collecting Structures	0	0	0	100.00%	0	0	
12	363.2 Services to Customers	0	0	0	100.00%	0	0	
13	364.2 Flow Measuring Devices	0	0	0	100.00%	0	0	
14	365.2 Flow Measuring Installations	28	0	28	100.00%	28	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
16	SYSTEM 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	0	
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	0	
22	389.3 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	0	0	0	100.00%	0	0	
25	354.4 Structures & Improvements	107	0	107	100.00%	107	107	
26	355.4 Power Generation Equipment	0	0	0	100.00%	0	0	
27	380.4 Treatment & Disposal Equipment	871	0	871	100.00%	871	587	
28	381.4 Plant Sewers	56	0	56	100.00%	56	0	
29	382.4 Outfall Sewer Lines	0	0	0	100.00%	0	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	100.00%	0	0	
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	0	100.00%	0	0	
35	371.5 Pumping Equipment	0	0	0	100.00%	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	100.00%	0	0	
37	380.5 Treatment & Disposal Equipment	15	0	15	100.00%	15	0	
38	381.5 Plant Sewers	0	0	0	100.00%	0	0	
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	0	100.00%	0	0	
42	353.6 Land & Land Rights	0	0	0	100.00%	0	0	
43	354.6 Structures & Improvements	0	0	0	100.00%	0	0	
44	355.6 Power Generation Equipment	0	0	0	100.00%	0	0	
45	366.6 Reuse Services	0	0	0	100.00%	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	100.00%	0	0	
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	0	100.00%	0	0	
50	GENERAL PLANT							
51	353.7 Land & Land Rights	0	0	0	100.00%	0	0	
52	354.7 Structures & Improvements	0	0	0	100.00%	0	0	
53	390.7 Office Furniture & Equipment	7	0	7	100.00%	7	0	
54	390.71 Computer Equipment	569	0	569	100.00%	569	365	
55	391.7 Transportation Equipment	0	0	0	100.00%	0	0	
56	392.7 Stores Equipment	0	0	0	100.00%	0	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	100.00%	0	0	
58	394.7 Laboratory Equipment	0	0	0	100.00%	0	0	
59	395.7 Power Operated Equipment	0	0	0	100.00%	0	0	
60	396.7 Communication Equipment	0	0	0	100.00%	0	0	
61	397.7 Miscellaneous Equipment	0	0	0	100.00%	0	0	
62	398.7 Other Tangible Plant	402	0	402	100.00%	402	0	
63	TOTAL DEPRECIATION EXPENSE	3,108	0	3,108		3,108	1,456	
	Composite NU&U Rate				100.00%			
64	(LESS) AMORTIZATION OF CIAC	(599)	0	(599)		(599)	(274)	
65	NET DEPRECIATION EXPENSE - SEWER	2,510	0	2,510		2,510	1,182	

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.

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

Recap Schedules: B-1, B-2

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



The Woods
TAX SCHEDULES

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

Line No.	(1) Description	(2) 2005 Year End Per Books	(3) 2005 Utility Adjustments	(4) 2005 Year End Adjusted	(5) 2006 Utility Adjustments	(6) 2006 Year End Adjusted	(7) 2007 Utility Adjustments	(8) 2007 Year End Adjusted	Supporting Schedules
Water									
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)	
Sewer									
7	Current Tax Expense	(7,474)	(773)	(8,248)	(273)	(8,520)	(5,327)	(13,848)	C-2
8	Deferred Income Tax Expense	0	247	247	(87)	160	0	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.

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8) Supporting Schedules
		12/31/05 Per Books	Water 2005 Adjustments	12/31/05 Adjusted	12/31/05 Per Books	Sewer 2005 Adjustments	12/31/05 Adjusted	
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	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
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.

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8) Supporting Schedules
		12/31/05 Adjusted	Water 2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	Sewer 2006 Adjustments	12/31/06 Adjusted	
1	Taxable Operating Income before Interest	(28,896)	3,116	(25,780)	(20,414)	(647)	(21,061)	B-1, B-2 C-3
2	Less: Interest Charges	(758)	(387)	(1,145)	(907)	(81)	(989)	
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)	793	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	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
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.

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8) Supporting Schedules
		12/31/06 Adjusted	Water 2007 Adjustments	12/31/07 Adjusted	12/31/06 Adjusted	Sewer 2007 Adjustments	12/31/07 Adjusted	
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	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
10								
11								
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 ☒ 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)	(4)	(5)		(6)	(7)	(8)
Line No.	Description	Water			2005 Adjusted	Sewer			2005 Adjusted	Supporting Schedules
		2005 Per Books	2005 Adjustments	2005 Per Books		2005 Adjustments				
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		

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)										
Water						Sewer				
Balances From Sch. D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt										
9 Short-Term Debt										
10 Preferred Stock										
11 Common Equity										
12 Total										
13 ITC (from D-1, Line 7)										
14 Weighted Debt Cost (From Line 12)										
15 Interest Adjustment (To Line 6)										

* Note: Calculations for utility adjusted interest:

	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.

Line No.	(1) Description	(2) Water			(4) 2006 Adjusted	(5) Sewer			(8) Supporting Schedules
		2005 Adjusted	2006 Adjustments	2006 Adjusted		2005 Adjusted	2006 Adjustments	2006 Adjusted	
1	Interest on Long-Term Debt	732	387	1,119	Note*	882	81	963	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	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	

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 Companies (see Sch. C-7)

Calculation of ITC Interest Syndication Adjustment ONLY for Option 2 Companies (see Sch. C-7)										
			Water			Sewer				
				Total	Debt Only				Total	Debt Only
				Weighted	Weighted				Weighted	Weighted
Balances From Sch. D-1	Amount	Ratio	Cost	Cost	Cost	Amount	Ratio	Cost	Cost	Cost
8 Long-Term Debt										
9 Short-Term Debt			Not Applicable			Not Applicable				
10 Preferred Stock										
11 Common Equity										
12 Total										
13 ITC (from D-1, Line 7)										
14 Weighted Debt Cost (From Line 12)										
15 Interest Adjustment (To Line 6)										

* 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)	(4)	(5)	(6)	(7)	(8)	
		Water			Sewer				
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, 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	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	

Calculation of ITC Interest Synchronization Adjustment
ONLY for Option 2 Companies (see Sch. C-7)

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 Companies (see Sch. C-7)											
			<u>Water</u>			<u>Sewer</u>					
				Total	Debt Only				Total	Debt Only	
				Weighted	Weighted				Weighted	Weighted	
				Cost	Cost				Cost	Cost	
<u>Balances From Sch. D-1</u>			<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>	<u>Cost</u>	<u>Cost</u>	
8	Long-Term Debt										
9	Short-Term Debt					Not Applicable					
10	Preferred Stock										
11	Common Equity										
12	Total										
13	ITC (from D-1, Line 7)										
14	Weighted Debt Cost (From Line 12)										
15	Interest Adjustment (To Line 6)										

* Note: Calculations for utility adjusted interest:

	Water			Sewer		
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		0.00%	0	
Adjusted Interest on Debt		2,126			1,614	

Book/Tax Differences - Permanent

Florida Public Service Commission

The Woods

Schedule: C-4

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

Line No.	(1) Description	(2) Amount 2005	(3) Amount 2006	(4) Amount 2007
WATER				
1				
2	None			
3				
4	Total	<u>0</u>	<u>0</u>	<u>0</u>
SEWER				
5				
6	None			
7				
8	Total	<u>0</u>	<u>0</u>	<u>0</u>

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.

Line No. Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Water			Sewer		
		12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	Supporting
		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)		0	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) Line No. Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	12/31/05 Adjusted	Water 2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	Sewer 2006 Adjustments	12/31/06 Adjusted	Supporting 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)	(4)	(5)	(6)	(7)	(8)
		Water			Sewer			
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)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Account No. 283 Deferred Tax Liability			Account No. ____			Net Deferred Income Taxes			
Line	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total	
WATER											
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	
SEWER											
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

Schedule: C-6

Docket No. 060368-WS

Page: 2 of 3

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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)
		Account No. 28306			
		Deferred State Tax Liability			
Line			Current		
No.	Year	Beginning Balance	Year Change	Ending Balance	
WATER					
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	
SEWER					
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)
		Account No. 28305			
		Deferred Federal Tax Liability			
		Current			
Line	Year	Beginning	Year	Ending	
No.		Balance	Change	Balance	
WATER					
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	
SEWER					
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

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Test Year Ending 12/31/05

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					
Line No.	Beginning Year	Amount Realized		Amortization		Ending Balance	Beginning Balance	Amount Realized		Amortization		Ending Balance
		Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.			Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	
1	NONE						NONE					

Investment Tax Credits - Analysis

Florida Public Service Commission

The Woods

Schedule: C-7

Docket No. 060368-WS

Page: 2 of 4

Test Year Ending 12/31/05

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					
Line No.	Beginning Year Balance	Amount Realized		Amortization		Ending Balance	Beginning Balance	Amount Realized		Amortization		Ending Balance
		Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.			Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	
1	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**

Schedule: C-7

Docket No. 060368-WS

Page: 4 of 4

Test Year Ending 12/31/05

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

Schedule: C-8

Docket No. 060368-WS

Page: 1 of 1

Schedule Year Ended December 31 of:

Preparer: Jack Schreyer

Historical 2005, Projected 2006 & 2007

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

Line No.	(1) Description	(2) Average Amount	(3) % of Total	(4) Cost Rate	(5) Cost	(6) Supporting 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 |





The Woods
CAPITAL SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Requested Cost of Capital	D-1	113
Reconciliation 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: D-1

Page: 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)
Line		Reconciled		Cost	Weighted		Supporting
No. Class of Capital		To Requested	Ratio	Rate	Cost	Cost	Schedules
		Rate Base			Rate		
WATER							
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	
SEWER							
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)
Line		Reconciled		Cost	Weighted	
No.	Class of Capital	To Requested	Ratio	Rate	Cost	Supporting
		Rate Base			Rate	Schedules
WATER						
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
SEWER						
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

Page: 3 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)
Line		Reconciled			Weighted	
No.	Class of Capital	To Requested		Cost	Cost	Supporting
		Rate Base	Ratio	Rate	Rate	Schedules
WATER						
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
SEWER						
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

Florida Public Service Commission

13 Month Average Balance

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

Test Year Ending: 12/31/05

Historical [X] Projected []

Schedule: D-2

Page: 1 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)
Line		Average	Reconciliation Adjustments				Reconciled	
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *		To Requested	Supporting
							Rate Base	Schedules
Water								
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	<u>33,219</u>			<u>0</u>		<u>33,219</u>	A-1
Sewer								
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	<u>39,317</u>			<u>0</u>		<u>39,317</u>	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

Florida Public Service Commission

13 Month Average Balance

The Woods

Schedule: D-2

Docket No. 060368-WS

Page: 2 of 3

Test Year Ending: 12/31/06

Preparer: Jack Schreyer

Historical [] Projected [X]

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) Reconciliation Adjustments			(6)	(7)
Line		Average				Reconciled	
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	To Requested Rate Base	Supporting Schedules
Water							
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	<u>50,764</u>			<u>0</u>	<u>50,764</u>	A-1
Sewer							
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	<u>42,948</u>			<u>0</u>	<u>42,948</u>	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

Page: 3 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) Reconciliation Adjustments			(6)	(7)
Line		Average				Reconciled	
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	To Requested	Supporting
						Rate Base	Schedules
Water							
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	<u>96,417</u>			<u>0</u>	<u>96,417</u>	A-1
Sewer							
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	<u>71,977</u>			<u>0</u>	<u>71,977</u>	A-2

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

Preferred Stock Outstanding

The Woods

Docket No. 060368-WS

Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Utility ☒ or Parent ☒

Florida Public Service Commission

Schedule: D-3

Page: 1 of 1

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

Line No. Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Average Amt Outstanding	(4) Effective Cost Rate	(5) Supporting Schedule(s)
1	There is no Short Term Debt for this subsidiary nor its parent				
2					
3					
4					
5					
6					
7					
8 Total	<u>0</u>			<u>0.00%</u>	

Cost of Long-Term Debt

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

Florida Public Service Commission

Schedule: D-5
Page: 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)
			Principal Amt.	Principal	Amount	namortized Dis	Unamortized	Annual Amort.	Annual Amort.	Interest	Total	Effective
Line	Description, Coupon Rate,	Issue Date -	Sold (Face	Amount	Outstanding	(Premium)	Issuing Exp.	of Discount	of Issuing Exp.	Cost (Coupon	Interest	Cost Rate
No.	Years of Life	Maturity Date	Value)	Outstanding	Within	Associated	Associated	(Prem) on	on Principal	Rate) x Col(4)	Cost	(11)/(12)
					One Year	With Col (4)	with Col (4)	Principal Outst.	Outstanding		(8)+(9)+(10)	((4)-(6)-(7))
1	All Long Term Debt is issued and held by the parent											

Cost of Long-Term Debt

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

Florida Public Service Commission

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

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 []

Schedule: D-6

Page: 1 of 2

Preparer: <name>

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.

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

1

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]

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

Utility [X] or Parent []

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

Line No.	(1) Month & Year	(2)	(3)	(4)	Ending Balance (2+3+4)
		Beginning Balance	Deposits Received	Deposits Refunded	
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				<u>858</u>
14		Water Allocated at		50%	<u>429</u>
15		Sewer Allocated at		50%	<u>429</u>





The Woods
RATES SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Water	E-1w	127
Rate Schedule - Sewer	E-1s	128
Revenues at Present & Proposed Rates - Water	E-2w	129
Revenues at Present & Proposed Rates - Sewer	E-2s	132
Customer Monthly Billing Schedules	E-3	135
Miscellaneous Service Charges	E-4	136
Miscellaneous Service Charge Revenue	E-5	137
Public Fire Hydrants Schedule	E-6	138
Private Fire Protection Service	E-7	139
Contracts and Agreements	E-8	140
Tax or Franchise Fee	E-9	141
Service Availability Charges	E-10	142
Guaranteed Revenues Received	E-11	143
Class A Utility Cost of Service Study	E-12	144
Projected Test Year Revenue Calculation - Water	E-13w	145
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: E-1w

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed Rates
1	Residential						
2	5/8" X 3/4"	NA	NA	15.70	16.40	43.39	32.72
3	3/4"	NA	NA	23.56	24.62	65.14	49.08
4	1"	NA	NA	39.26	41.02	108.53	81.80
5	1-1/2"	NA	NA	78.50	82.03	217.04	163.61
6	2"	NA	NA	125.60	131.24	347.25	261.77
7	3"	NA	NA	251.19	262.47	694.47	523.54
8	4"	NA	NA	392.48	410.10	1,085.08	818.03
9	6"	NA	NA	785.00	820.25	2,170.29	1,636.05
10	8"	NA	NA	1,255.97	1,312.36	3,472.37	2,617.68
11	10"	NA	NA	-	-	-	3,762.92
12	Gallonage charge, Block 1	NA	NA	2.96	3.09	8.18	8.67
13	Block 2	NA	NA	-	-	-	10.83
14	Block 3	NA	NA	-	-	-	-
15	Commerical						
16	5/8" X 3/4"	NA	NA	15.70	16.40	43.39	32.72
17	3/4"	NA	NA	23.56	24.62	65.14	49.08
18	1"	NA	NA	39.26	41.02	108.53	81.80
19	1-1/2"	NA	NA	78.50	82.03	217.04	163.61
20	2"	NA	NA	125.60	131.24	347.25	261.77
21	3"	NA	NA	251.19	262.47	694.47	523.54
22	4"	NA	NA	392.48	410.10	1,085.08	818.03
23	6"	NA	NA	785.00	820.25	2,170.29	1,636.05
24	8"	NA	NA	1,255.97	1,312.36	3,472.37	2,617.68
25	10"	NA	NA	-	-	-	3,762.92
26	Gallonage charge	NA	NA	2.96	3.09	8.18	8.67
27	Multi-Family						
28	5/8" X 3/4"	NA	NA	-	-	43.39	32.72
29	3/4"	NA	NA	-	-	65.14	49.08
30	1"	NA	NA	-	-	108.53	81.80
31	1-1/2"	NA	NA	-	-	217.04	163.61
32	2"	NA	NA	-	-	347.25	261.77
33	3"	NA	NA	-	-	694.47	523.54
34	4"	NA	NA	-	-	1,085.08	818.03
35	6"	NA	NA	-	-	2,170.29	1,636.05
36	8"	NA	NA	-	-	3,472.37	2,617.68
37	10"	NA	NA	-	-	-	3,762.92
38	Gallonage charge	NA	NA	-	-	8.18	8.67
39	Fire Protection						
40	2"	NA	NA	-	-	-	65.44
41	3"	NA	NA	-	-	-	130.89
42	4"	NA	NA	-	-	-	204.51
43	6"	NA	NA	-	-	-	409.01
44	8"	NA	NA	-	-	-	654.42
45	10"	NA	NA	-	-	-	940.73

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]

Schedule: E-1s

Page: 1 of 1

Preparer: Jack Schreyer

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

Line No.	(1) Class/Meter Size	(2) Test Year Period 1	(3) Test Year Period 2	(4) Test Year Full Yr	(5) Present Rates	(6) Interim Rates	(7) Proposed 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	Gallage cap (gallons)	NA	NA	6,000	6,000	6,000	6,000
13	Gallage 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	Gallage 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	1"	NA	NA	-	-	-	100.55
31	1-1/2"	NA	NA	-	-	-	201.11
32	2"	NA	NA	-	-	-	321.78
33	3"	NA	NA	-	-	-	643.55
34	4"	NA	NA	-	-	-	1,005.55
35	6"	NA	NA	-	-	-	2,011.09
36	8"	NA	NA	-	-	-	3,217.75
37	10"	NA	NA	-	-	-	4,625.52
38	Gallage charge	NA	NA	-	-	-	21.36
39	Flat Rate						
40	Resid'l Wastwater Only (RWO)	NA	NA	-	-	-	84.46
41	Reuse per Sprinkler Head	NA	NA	-	-	-	-
42	Reuse Flate Rate	NA	NA	-	-	-	-

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

The Woods

Docket No. 060368-WS

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

Water [X] or Sewer []

Schedule: E-2w

Page: 1 of 1

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.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Conservation Gallons	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
2	5/8" X 3/4"	776	2,951	15.70	12,183	16.40	12,726	NA	32.72	25,391
3	3/4"	0	0	23.56	0	24.62	0	NA	49.08	0
4	1"	0	0	39.26	0	41.02	0	NA	81.80	0
5	1-1/2"	0	0	78.50	0	82.03	0	NA	163.61	0
6	2"	0	0	125.60	0	131.24	0	NA	261.77	0
7	3"	0	0	251.19	0	262.47	0	NA	523.54	0
8	4"	0	0	392.48	0	410.10	0	NA	818.03	0
9	Gallorage									
10	Block 1	-	2,951	2.96	8,735	3.09	9,119	2,067	8.67	17,921
11	Block 2	-	-	-	0	-	0	884	10.83	9,574
12	Block 3	-	-	-	0	-	0	0	-	0
13	Total Residential	<u>776</u>	<u>2,951</u>		<u>20,918</u>		<u>21,845</u>	<u>2,951</u>		<u>52,885</u>
14	Average Bill				<u>26.96</u>		<u>28.15</u>			<u>68.15</u>
15	Commerical									
16	5/8" X 3/4"	0	0	15.70	0	16.40	0	NA	32.72	0
17	3/4"	0	0	23.56	0	24.62	0	NA	49.08	0
18	1"	0	0	39.26	0	41.02	0	NA	81.80	0
19	1-1/2"	0	0	78.50	0	82.03	0	NA	163.61	0
20	2"	0	0	125.60	0	131.24	0	NA	261.77	0
21	3"	0	0	251.19	0	262.47	0	NA	523.54	0
22	4"	0	0	392.48	0	410.10	0	NA	818.03	0
23										
24	Gallorage	-	0	2.96	0	3.09	0	0	8.67	0
25										
26										
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
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	Gallorage	-	0	-	0	-	0	0	8.67	0
39										
40										
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
43	Fire Protection									
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	204.51	0
47	6"	0	NA	-	0	-	0	NA	409.01	0
48	8"	0	NA	-	0	-	0	NA	654.42	0
49	10"	0	NA	-	0	-	0	NA	940.73	0
50										
51										
52										
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
55	Subtotal				<u>20,918</u>		<u>21,845</u>			<u>52,885</u>
56	Unbilled Revenues				0		0			-
57	Guaranteed Revenues				0		0			-
58	Misc. Service Charge				1,235		1,235			2,409
59	Total Revenue				<u>22,153</u>		<u>23,080</u>			<u>55,294</u>
60	Booked Revenue				<u>21,620</u>					
61	Difference				533 =	2.5%				
62										
63										

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

The Woods

Docket No. 060368-WS

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

Water [X] or Sewer []

Schedule: E-2w

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.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year 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"	0	0	-	0
8	4"	0	0	-	0
9	Gallorage				
10	Block 1	-	0	-	0
11	Block 2	-		-	0
12	Block 3	-		-	0
13	Total Residential	<u>0</u>	<u>0</u>		<u>0</u>
14	Average Bill				<u>0</u>
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	Gallorage	-	0	-	0
25		-		-	0
26		-		-	0
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>0</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	0	-	0
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	Gallorage	-	0	-	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>0</u>
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					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>0</u>
55	Subtotal				<u>0</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Period: 4/15/05 - 12/31/05

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.

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

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in 1,000 gal.	(4) Test Year Rates	(5) Test Year 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"	0	0	-	0
8	4"	0	0	-	0
9	Gallionage				
10	Block 1	-	0	-	0
11	Block 2	-		-	0
12	Block 3	-		-	0
13	Total Residential	<u>0</u>	<u>0</u>		<u>0</u>
14	Average Bill				<u>-</u>
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	Gallionage	-	0	-	0
25		-		-	0
26		-		-	0
27	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>
28	Average Bill				<u>-</u>
29	Multi-Family				
30	5/8" X 3/4"	0	0	-	0
31	3/4"	0	0	-	0
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	Gallionage	-	0	-	0
39		-	0	-	0
40		-	0	-	0
41	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>
42	Average Bill				<u>-</u>
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					0
53	Total Fire Protection	<u>0</u>	<u>0</u>		<u>0</u>
54	Average Bill				<u>-</u>
	Subtotal				<u>0</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

The Woods

Docket No. 060368-WS

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

Water [] or Sewer [X]

Schedule:

E-2s

Page:

1 of 1

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.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year Revenue	(6) Present Rates	(7) Total Revenue Present Rates	(8) Proposed Usage	(9) Proposed Rate	(10) Revenue at Proposed
1	Residential									
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"	0	0	37.48	0	38.45	0		100.55	0
5	1-1/2"	0	0	74.92	0	76.87	0		201.11	0
6	2"	0	0	119.87	0	122.99	0		321.78	0
7	3"	0	0	239.73	0	245.97	0		643.55	0
8	4"	0	0	374.58	0	384.32	0		1,005.55	0
9	Gallage cap (gallons)		6,000							
10	Capped Usage	-	1,911	3.25	6,211	4.10	7,835	1,911	17.80	34,016
11	Usage Above Cap	-	499					499		
12										
13	Total Residential	<u>728</u>	<u>2,410</u>		<u>17,123</u>		<u>19,294</u>			<u>63,296</u>
14	Average Bill				<u>23.52</u>		<u>26.50</u>			<u>86.95</u>
15	Commercial									
16	5/8" X 3/4"	0	0	14.99	0	-	0		40.22	0
17	3/4"	0	0	22.49	0	-	0		60.33	0
18	1"	0	0	37.48	0	-	0		100.55	0
19	1-1/2"	0	0	74.92	0	-	0		201.11	0
20	2"	0	0	119.87	0	-	0		321.78	0
21	3"	0	0	239.73	0	-	0		643.55	0
22	4"	0	0	374.58	0	-	0		1,005.55	0
23										
24	Gallage	-	0	3.91	0	-	0		21.36	0
25	Total Commercial	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
26	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
27	Multi-Family									
28	5/8" X 3/4"	0	0	-	0	-	0		40.22	0
29	3/4"	0	0	-	0	-	0		60.33	0
30	1"	0	0	-	0	-	0		100.55	0
31	1-1/2"	0	0	-	0	-	0		201.11	0
32	2"	0	0	-	0	-	0		321.78	0
33	3"	0	0	-	0	-	0		643.55	0
34	4"	0	0	-	0	-	0		1,005.55	0
35										
36	Gallage	-	0	-	0	-	0		21.36	0
37	Total Multi-Family	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>
38	Average Bill				<u>-</u>		<u>-</u>			<u>-</u>
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				<u>0</u>		<u>0</u>			<u>0</u>
44	Subtotal				<u>17,123</u>		<u>19,294</u>			<u>63,296</u>
45	Unbilled Revenues				0		0			-
46	Guaranteed Revenues				0		0			-
47	Misc. Service Charge				0		0			0
48	Total Revenue				<u>17,123</u>		<u>19,294</u>			<u>63,296</u>
49	Booked Revenue				<u>16,963</u>					
50	Difference				<u>160</u>	=	0.9%			
51					0					
52					0		0.0%			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

The Woods

Docket No. 060368-WS

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

0

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.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year 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"	0	0	-	0
8	4"	0	0	-	0
9	Gallage cap				
10	Capped Usage	-	0	-	0
11	Usage Above Cap	-			
12		-			
13	Total Residential	0	0		0
14	Average Bill				0.00
15	Commercial				
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	Gallage	-	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	Gallage	-	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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Period: 4/15/05 - 12/31/05

0

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.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Usage in 1,000 gal.	(4) Test Year Rates	(5) Test Year 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"	0	0	-	0
8	4"	0	0	-	0
9	Gallage cap				
10	Capped Usage	-	0	-	0
11	Usage Above Cap	-			
12		-			
13	Total Residential	0	0		0
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					
24	Gallage	-	0	-	0
25	Total Commercial	0	0		0
26	Average Bill				-
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	Gallage	-	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

Customer Monthly Billing Schedule

Florida Public Service Commission

The Woods

Schedule: E-3

Docket No. 060368-WS

Page: 1 of 1

Schedule Year End: 12/31/2005

Preparer: Jack Schreyer

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) 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

SEWER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
14	Jan-05	58	0	0	0	0	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

Docket No. 060368-WS

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

Schedule: E-4

Page: 1 of 1

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

Line No.	(1) Type Charge	(2) Present		(3) After Hrs.		(4) Proposed		(5) After Hrs.	
		Bus. Hrs.		Bus. Hrs.		Bus. Hrs.		Bus. 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

Line No.	(1) Type Charge	(2) Present		(3) After Hrs.		(4) Proposed		(5) After Hrs.	
		Bus. Hrs.		Bus. Hrs.		Bus. Hrs.		Bus. 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 No.	(1) Month/ Year	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Premises Visit	(6) Other Charges	(7) Total
WATER							
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
SEWER							
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
28	Oct-05	0	0	0	0	0	0
29	Nov-05	0	0	0	0	0	0
30	Dec-05	0	0	0	0	0	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) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

1 **Any fire hydrant information is detailed on enclosed system maps**

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) Line No.	(2) Size	(3) Type	(4) 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 No.	(1) Type	(2) Description
-------------	-------------	--------------------

N/A

Tax or Franchise Fee Schedule

Florida Public Service Commission

The Woods

Docket No. 060368-WS

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

Schedule: E-9

Page: 1 of 1

Preparer: 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).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
WATER					
1	County Other Property	Sumter County	4.5%		None
2					
SEWER					
3	Regulatory Assessment Fee	Florida Public Service Comm.	4.5%		None
4					

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: 1 of 1

Preparer: 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 No.	Type Charge		Present Charges	Proposed Charges
WATER				
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
SEWER				
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

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

Schedule: E-11

Page: 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 No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Other	(5) 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**

Schedule: E-12

Docket No. 060368-WS

Page: 1 of 1

Test Year Ended: 12/31/2005

Preparer: Jack Schreyer

Water ☒ or Sewer ☐

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

LineNo.

Not applicable; no industrial customers.

Projected Test Year Revenue Calculation

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Schedule Year End: 12/31/2006

Water [X] or Sewer []

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. List other classes or meter sizes as applicable.

(consumption is in 1,000 gallons)											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Class/Meter Size	Historical Year 2005 Bills	Proj. Factor	Proj. Test Year 2006 Bills	Historical Year 2005 Consump.	Proj. Year 2006 Consump.	Present Rates	Proj. Test Year 2006 Revenue	Conserv. Gallons	Proposed Rates	Projected 2006 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		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	Gallorage										
10	Block 1	-		0	2,951		2,997	3.09	9,260	2,099	8.67
11	Block 2	-		0	0		0	-	0	898	10.83
12	Block 3	-		0	0		0	-	0	0	-
13	Total Residential	<u>776</u>		<u>788</u>	<u>2,951</u>		<u>2,997</u>		<u>22,183</u>	<u>2,997</u>	<u>53,703</u>
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	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											
24	Gallorage	-		0	0		0	3.09	0	0	8.67
25	Total Commercial	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
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		0	-	0	523.54	0
34	4"	0		0	0		0	-	0	818.03	0
35											
36	Gallorage	-		0	0		0	-	0	0	8.67
37	Total Multi-Family	<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
38											
39	Fire Protection										
40	2"	0		0				-	0	65.44	0
41	3"	0		0				-	0	130.89	0
42	4"	0		0				-	0	204.51	0
43	6"	0		0				-	0	409.01	0
44	8"	0		0				-	0	654.42	0
45	10"	0		0				-	0	940.73	0
46	Per Hydrant	0		0				-	0	-	0
47	Total Fire Protection	<u>0</u>		<u>0</u>					<u>0</u>		<u>0</u>
48											
49	Subtotals	<u>776</u>		<u>788</u>	<u>2,951</u>		<u>2,997</u>		<u>22,183</u>	<u>2,997</u>	<u>53,703</u>
50	Misc. Service Charge								<u>1,235</u>		<u>2,409</u>
51	Total Revenue								<u><u>23,418</u></u>		<u><u>56,112</u></u>

Note A: Reflects projected customer growth for 2006

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

Projected Test Year Revenue Calculation

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)												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Consump.	Proj. Factor	Proj. Test Year 2007 Consump.	Present Rates	Proj. Test Year 2007 Revenue	Conserv. Gallons	Proposed Rates	Projected 2007 Rev. Req.
1	Residential											
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	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	Gallorage											
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												
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	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			
24	Gallorage	0		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		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		0	-	0		523.54	0
34	4"	0		0	0		0	-	0		818.03	0
35												
36	Gallorage	0		0	0		0	-	0	0	8.67	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Fire Protection											
40	2"	0		0				-	0		65.44	0
41	3"	0		0				-	0		130.89	0
42	4"	0		0				-	0		204.51	0
43	6"	0		0				-	0		409.01	0
44	8"	0		0				-	0		654.42	0
45	10"	0		0				-	0		940.73	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection	0		0					0			0
48												
49	Subtotals	788		800	2,997		3,042		22,521	3,042		54,521
50	Misc. Service Charge								1,235			2,409
51	Total Revenue								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

Projected Test Year Revenue Calculation

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 gallons)												
Line No.	(1) Class/Meter Size	(2) Historical Year 2005 Bills	(3) Proj. Test Factor	(4) Proj. Test Year 2006 Bills	(5) Historical Year 2005 Usage	(6) Proj. Factor	(7) Proj. Test Year 2006 Usage	(8) Present Rates	(9) Proj. Test Year 2006 Revenue	(10) Proposed Year 2006 Usage	(11) Proposed Rates	(12) Projected 2006 Rev. Req.
1	Residential											
2	5/8" X 3/4"	728	Note A	740	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	0		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	0
9	Gallorage cap (gallons)										6,000	
10	Capped Usage	-			1,911		1,943	4.10	7,964	1,943	17.80	34,585
11	Usage Above Cap	-			499		507			507		
12												
13	Total Residential	728		740	2,410		2,450		19,612	2,450		64,348
14												
15	Commercial											
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		0	0		0	-	0		643.55	0
22	4"	0		0	0		0	-	0		1,005.55	0
23									0			
24	Gallorage	-		0	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	-	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	0
34	4"	0		0	0		0	-	0		1,005.55	0
35												
36	Gallorage	-		0	0		0	-	0	0	21.36	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
39	Flat Rate											
40	Res. Wastewater Only	0		0				-	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		64,348
45	Misc. Service Charge								0			0
46	Total 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

Projected Test Year Revenue Calculation

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)												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Class/Meter Size	Proj. Test Year 2006 Bills	Proj. Factor	Proj. Test Year 2007 Bills	Proj. Test Year 2006 Usage	Proj. Test Year 2007 Usage	Present Rates	Proj. Test Year 2007 Revenue	Proposed Year 2007 Usage	Proposed Rates	Projected 2007 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		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	0	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	0	
9	Gallage 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	Commercial											
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	-	0		1,005.55	0	
11								0				
12	Gallage				0	0	-	0	0	21.36	0	
13	Total Commercial	0		0	0	0		0	0		0	
14												
15	Multi-Family											
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		0	0	0	-	0		643.55	0	
22	4"	0		0	0	0	-	0		1,005.55	0	
23												
24	Gallage			0	0	0	-	0	0	21.36	0	
25	Total Multi-Family	0		0	0	0		0	0		0	
26												
27	Flat Rate											
28	Res. Wastewater Only	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	Total Revenue							19,930			65,383	
36												

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

See attached Bill Analyses



The Woods
ENGINEERING SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Gallons of Water Pumped, Sold & Unaccounted For	F-1	151
Gallons of Wastewater Treated	F-2	152
Water Treatment Plant Data	F-3	153
Wastewater Treatment Plant Data	F-4	154
Used and Useful Calculations - Water Treatment Plant	F-5	155
Used and Useful Calculations - Sewer Treatment Plant	F-6	156
Used and Useful Calculation - Distribution & Collection Systems	F-7	157
Margin Reserve Calculations	F-8	158
Equivalent Residential Connections Calculation - Water	F-9	159
Equivalent Residential Connections Calculation - Sewer	F-10	160



**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.

Line No.	Month 2005	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	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**

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

Florida Public Service Commission

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.

Line No.	Month 2005	(1)	(2)	(3)	(4)	(5)	(6)
		Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
		STP#1	(Name)	(Name)	(Name)		
1	Jan	215,000	0	0	0	215,000	0
2	Feb	186,000	0	0	0	186,000	0
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

The Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Florida Public Service Commission

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.

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 occurrences 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 occurrences affected the flows on these days.	Day 1 11/15/05 2 11/13/05 3 11/27/05 4 11/28/05 5 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 governmental agency ordinance. Provide documents to support this calculation.		No

Sewer Treatment Plant Data

Florida Public Service Commission

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

Test Year End: 12/31/2005

Schedule: F-4

Page: 1 of 1

Preparer: John F. Guastella

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.		<u>15,000</u>
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.	<u>September</u>	<u>10,000</u>

**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

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

Line No.	Description	Used & Useful		Note
		Interim	Permanent	
1		100%	100%	One Well

**Used and Useful Calculations
Sewer Treatment Plant**

Florida Public Service Commission

The Woods

Docket No. 060368-WS

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

Schedule: F-6

Page: 1 of 1

Preparer: John F. Guastella

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		Note
	Interim	Permanent	
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

The Woods
Docket No. 060368-WS

Schedule: F-7
Page: 1 of 1
Preparer: John F. Guastella

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 2005	Trended ERCs		Total Lots	Used & Useful		Note
		2010	2012		Interim	Permanent	
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: 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).

Line No.	(1) Year	(2) Average Meters	(3) Average ERCs	(4) Trend	(5) 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) (0.080)

SEWER

13	2001	63.0	63.0	61.2	
14	2002	58.3	58.3	61.3	
15	2003	59.7	59.7	61.4	
16	2004	66.8	66.8	61.5	
17	2005	59.3	59.3	61.6	
18	2006			61.8	0.18%
19	2007			61.9	0.18%
20	2008			62.0	0.18%
21	2009			62.1	0.18%
22	2010			62.2	0.18% 5 yrs beyond 2005
23	2011			62.3	0.18%
24	2012			62.4	0.18% 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.

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
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%
4	2004	66	63	64.5	3,537	54.837	3,537	64.5	0.78%
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

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.

Line No.	(1) Year	(2) Beginning	(3) Ending	(4) Average	(5) SFR Gallons Treated	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
	SFR Customers								
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%
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%
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%



The Woods
INTERIM RATE SCHEDULES

<u>SCHEDULE TITLE</u>	<u>SCHEDULE NUMBER</u>	<u>PAGE NUMBER</u>
Rate Schedule - Interim Rates	G-1	162
Schedule of Rate Base - Interim Rates	G-2	163
Schedule of Adjustments to Rate Base - Interim	G-3	164
Schedule of Water Net Operating Income - Interim	G-4	165
Schedule of Adjustments to Operating Income - Interim	G-5	166
Schedule of Requested Cost of Capital - Interim	G-6	167

Rate Schedule - Interim Rates

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Water [X] Sewer [X]

Schedule:

G-1

Page:

1 of 1

Preparer:

Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Interim Rates
	WATER		164.59%
1	Residential		
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	Gallage, 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	Gallage charge	3.09	8.18
27	Fire Protection		
28	2"	-	-
29	3"	-	-
30	4"	-	-
31	6"	-	-
32	8"	-	-
33	10"	-	-

(4) Class/Meter Size	(5) Present Rates	(6) Interim 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"	-	-
Gallage cap (gallons)	6,000	6,000
Gallage charge	4.10	10.36
General Service		
5/8" X 3/4"	-	-
3/4"	-	-
1"	-	-
1-1/2"	-	-
2"	-	-
3"	-	-
4"	-	-
6"	-	-
8"	-	-
10"	-	-
Gallage 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)
Line No.	Description	Adjusted Balance 12/31/2005	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
WATER					
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)	0	(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	
SEWER					
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

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical ☒ Projected ☐

Water ☒ Sewer ☒

Schedule: G-3

Page: 1 of 1

Preparer: Jack Schreyer

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

Line

No.

NONE

Schedule of Water Net Operating Income - Interim

Florida Public Service Commission

The Woods

Docket No. 060368-WS

Test Year End: 12/31/2005

Historical [X] Projected []

Water [X] Sewer [X]

Schedule: G-4

Page: 1 of 1

Preparer: Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Utility Adjusted	Utility Interim	Adjusted Interim	Interim	Requested	
No. Description		Test Year	Adjustments	Test Year	Increase	Interim Revenues	Supporting Schedules
Water							
1 Water Sales Revenues		20,918	0	20,918	34,429	55,347	B-4
2 Other Revenues		1,235	0	1,235	0	1,235	B-4
3 OPERATING REVENUES		22,153	0	22,153	34,429	56,582	
4 Operation & Maintenance		42,607	0	42,607	508	43,115	B-5
5 Depreciation, net of CIAC Amort.		4,462	0	4,462		4,462	B-13
6 Amortization		0	0	0		0	
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	
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%				7.31%	
Sewer							
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

Historical Projected []

Water [X] Sewer [X]

Schedule: G-5

Page: 1 of 1

Preparer: Jack Schreyer

(1)	(2)	(3)
Line No.	Interim Water	Interim Sewer
Description		
UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		

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
6			1,177
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
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)
Line No. Class of Capital		Reconciled To Requested Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
WATER							
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	
SEWER							
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