

CLASS B  
WATER AND/OR WASTEWATER UTILITIES

ORIGINAL

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

OF

Company: KW Resort Utilities Corp.

Exact Legal Name of Utility

**VOLUME II**



FOR THE

Test Year Ended: December 31, 2006

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Company: KW Resort Utilities Corp.  
Docket No.: 070293-SU  
Test Year Ended: December 31, 2006  
Water [ ] of Sewer [X]  
Customer Class:  
Meter Size:**

**Schedule: E-14(a)  
Page 1 of 13  
Preparer: CJNW**

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

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KW Resort Utilities is somewhat unique among companies switching from a flat rate to a base facility/gallorage rate structure in that the actual gallons for the proposed rates are known rather than an estimate being required.

The Schedules behind Tab A (E-14(a)) are related to the Company's historic flat rate billing structure for residential, multi-family, and lift station customers. Commercial customers use a base facility/gallorage charge rate structure. This information is shown for the historic period

The Schedules behind Tab B (E-14(b)) is based on the water customer and usage data received from the Florida Keys Aqueduct Authority (FKAA) for the year ended December 31, 2006. Also included are those customers who have connected or have agreed to connect during 2007. This data is the basis for the proposed rate calculations. By agreement or by their unique circumstances, certain customers will remain flat rate, such as the Pool Houses, which would require separate sub-metering as they are connected to the irrigation systems, and the marinas, which water flows are used predominately at boat slips for boat washing.

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2006  
 Water [ ] of Sewer [X]  
 Customer Class: Residential  
 Meter Size: Flat Rate**

**Schedule: E-14(a)  
 Page 2 of 13  
 Preparer: CJNW**

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Consumpt. Level</u>	<u>Number of Bills</u>	<u>Cumulative Bills</u>	<u>Gallons Consumed (1)x(2)</u>	<u>Cumulative Gallons</u>	<u>Reversed Bills</u>	<u>Consolidated Factor [(1)x(6)]+(5)</u>	<u>Percentage of Total</u>
0	12,542	12,542	-	-	-12,542	-	100.00%

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2006  
 Water [ ] of Sewer [X]  
 Customer Class: General Service  
 Meter Size: 5/8" X 3/4"**

**Schedule: E-14(a)  
 Page 3 of 13  
 Preparer: CJNW**

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consp. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	125	125	0	0	765	0	0.00%
1	143	268	143	143	622	765	8.40%
2	118	386	236	379	504	1,387	15.23%
3	54	440	162	541	450	1,891	20.77%
4	45	485	180	721	405	2,341	25.71%
5	41	526	205	926	364	2,746	30.16%
6	35	561	210	1,136	329	3,110	34.15%
7	29	590	203	1,339	300	3,439	37.77%
8	19	609	152	1,491	281	3,739	41.06%
9	22	631	198	1,689	259	4,020	44.15%
10	32	663	320	2,009	227	4,279	46.99%
11	19	682	209	2,218	208	4,506	49.48%
12	12	694	144	2,362	196	4,714	51.77%
13	17	711	221	2,583	179	4,910	53.92%
14	12	723	168	2,751	167	5,089	55.89%
15	21	744	315	3,066	146	5,256	57.72%
16	10	754	160	3,226	136	5,402	59.32%
17	9	763	153	3,379	127	5,538	60.82%
18	10	773	180	3,559	117	5,665	62.21%
19	6	779	114	3,673	111	5,782	63.50%
20	9	788	180	3,853	102	5,893	64.72%
21	3	791	63	3,916	99	5,995	65.84%
22	6	797	132	4,048	93	6,094	66.92%
23	8	805	184	4,232	85	6,187	67.94%
24	2	807	48	4,280	83	6,272	68.88%
25	5	812	125	4,405	78	6,355	69.79%
26	1	813	26	4,431	77	6,433	70.65%
27	3	816	81	4,512	74	6,510	71.49%
28	2	818	56	4,568	72	6,584	72.30%
29	3	821	87	4,655	69	6,656	73.09%
30	1	822	30	4,685	68	6,725	73.85%
31	1	823	31	4,716	67	6,793	74.60%
32	3	826	96	4,812	64	6,860	75.33%
33	2	828	66	4,878	62	6,924	76.04%
34	1	829	34	4,912	61	6,986	76.72%
35	1	830	35	4,947	60	7,047	77.39%

Billing Analysis Schedules

Florida Public Service Commission

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2006  
 Water [ ] of Sewer [X]  
 Customer Class: General Service  
 Meter Size: 5/8" X 3/4"

Schedule: E-14(a)  
 Page 4 of 13  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
36	1	829	36	4,979	61	7,175	78.79%
37	1	830	37	5,016	60	7,236	79.46%
38	1	831	38	5,054	59	7,296	80.12%
39	1	832	39	5,093	58	7,355	80.77%
40	3	835	120	5,213	55	7,413	81.41%
41	2	837	82	5,295	53	7,468	82.01%
42	3	840	126	5,421	50	7,521	82.59%
43	2	842	86	5,507	48	7,571	83.14%
45	3	845	135	5,642	45	7,667	84.20%
46	4	849	184	5,826	41	7,712	84.69%
47	3	852	141	5,967	38	7,753	85.14%
51	1	853	51	6,018	37	7,905	86.81%
52	1	854	52	6,070	36	7,942	87.22%
53	2	856	106	6,176	34	7,978	87.61%
54	1	857	54	6,230	33	8,012	87.99%
56	2	859	112	6,342	31	8,078	88.71%
57	1	860	57	6,399	30	8,109	89.05%
61	1	861	61	6,460	29	8,229	90.37%
64	1	862	64	6,524	28	8,316	91.32%
65	1	863	65	6,589	27	8,344	91.63%
66	1	864	66	6,655	26	8,371	91.93%
68	2	866	136	6,791	24	8,423	92.50%
70	1	867	70	6,861	23	8,471	93.03%
71	1	868	71	6,932	22	8,494	93.28%
73	1	869	73	7,005	21	8,538	93.76%
74	2	871	148	7,153	19	8,559	93.99%
76	2	873	152	7,305	17	8,597	94.41%
77	3	876	231	7,536	14	8,614	94.60%
78	1	877	78	7,614	13	8,628	94.75%
80	3	880	240	7,854	10	8,654	95.04%
82	1	881	82	7,936	9	8,674	95.26%
84	1	882	84	8,020	8	8,692	95.45%
85	2	884	170	8,190	6	8,700	95.54%
87	1	885	87	8,277	5	8,712	95.67%
89	1	886	89	8,366	4	8,722	95.78%
92	1	887	92	8,458	3	8,734	95.91%

**Billing Analysis Schedules**

**Florida Public Service Commission**

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2006  
 Water [ ] of Sewer [X]  
 Customer Class: General Service  
 Meter Size: 5/8" X 3/4"

Schedule: E-14(a)  
 Page 5 of 13  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
95	1	886	95	8,549	4	8,929	98.06%
109	1	887	109	8,658	3	8,985	98.67%
110	1	888	110	8,768	2	8,988	98.70%
117	1	889	117	8,885	1	9,002	98.86%
221	1	890	221	9,106	0	9,106	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2006  
 Water [ ] of Sewer [X]  
 Customer Class: General Service  
 Meter Size: 1"

Schedule: E-14(a)  
 Page 6 of 13  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consp. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	70	0	0.00%
2	7	7	14	14	63	140	1.67%
3	3	10	9	23	60	203	2.42%
4	3	13	12	35	57	263	3.13%
5	6	19	30	65	51	320	3.81%
6	4	23	24	89	47	371	4.42%
9	1	24	9	98	46	512	6.10%
11	1	25	11	109	45	604	7.19%
12	1	26	12	121	44	649	7.73%
13	2	28	26	147	42	693	8.25%
14	2	30	28	175	40	735	8.76%
15	1	31	15	190	39	775	9.23%
16	1	32	16	206	38	814	9.70%
17	1	33	17	223	37	852	10.15%
18	2	35	36	259	35	889	10.59%
22	1	36	22	281	34	1,029	12.26%
28	1	37	28	309	33	1,233	14.69%
35	1	38	35	344	32	1,464	17.44%
37	2	40	74	418	30	1,528	18.20%
40	1	41	40	458	29	1,618	19.27%
45	1	42	45	503	28	1,763	21.00%
46	1	43	46	549	27	1,791	21.33%
48	1	44	48	597	26	1,845	21.98%
49	1	45	49	646	25	1,871	22.29%
50	1	46	50	696	24	1,896	22.58%
54	1	47	54	750	23	1,992	23.73%
114	1	48	114	864	22	3,372	40.17%
155	1	49	155	1,019	21	4,274	50.91%
167	1	50	167	1,186	20	4,526	53.91%
185	1	51	185	1,371	19	4,886	58.20%
212	1	52	212	1,583	18	5,399	64.31%
215	1	53	215	1,798	17	5,453	64.96%
240	1	54	240	2,038	16	5,878	70.02%
253	1	55	253	2,291	15	6,086	72.50%
270	1	56	270	2,561	14	6,341	75.53%
291	1	55	291	2,848	15	7,213	85.92%

**Billing Analysis Schedules**

**Florida Public Service Commission**

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2006  
 Water [ ] of Sewer [X]  
 Customer Class: General Service  
 Meter Size: 1"

Schedule: E-14(a)  
 Page 7 of 13  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
293	1	56	293	3,141	14	7,243	86.28%
296	1	57	296	3,437	13	7,285	86.78%
303	1	58	303	3,740	12	7,376	87.86%
326	1	59	326	4,066	11	7,652	91.15%
333	2	61	666	4,732	9	7,729	92.07%
336	1	62	336	5,068	8	7,756	92.39%
340	1	63	340	5,408	7	7,788	92.77%
342	1	64	342	5,750	6	7,802	92.94%
359	1	65	359	6,109	5	7,904	94.15%
368	1	66	368	6,477	4	7,949	94.69%
372	1	67	372	6,849	3	7,965	94.88%
379	1	68	379	7,228	2	7,986	95.13%
485	1	69	485	7,713	1	8,198	97.65%
682	1	70	682	8,395	0	8,395	100.00%



**Billing Analysis Schedules**

**Florida Public Service Commission**

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2006  
 Water [ ] of Sewer [X]  
 Customer Class: General Service  
 Meter Size: 2"

Schedule: E-14(a)  
 Page 8 of 13  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	0	0	0	0	36	0	0.00%
11	1	1	11	11	35	396	27.99%
17	3	4	51	62	32	606	42.83%
19	1	5	19	81	31	670	47.35%
20	2	7	40	121	29	701	49.54%
21	4	11	84	205	25	730	51.59%
26	1	12	26	231	24	855	60.42%
29	2	14	58	289	22	927	65.51%
32	1	15	32	321	21	993	70.18%
33	1	16	33	354	20	1,014	71.66%
34	1	17	34	388	19	1,034	73.07%
35	2	19	70	458	17	1,053	74.42%
36	2	21	72	530	15	1,070	75.62%
37	1	22	37	567	14	1,085	76.68%
40	1	23	40	607	13	1,127	79.65%
44	1	24	44	651	12	1,179	83.32%
48	1	25	48	699	11	1,227	86.71%
53	1	26	53	752	10	1,282	90.60%
55	3	29	165	917	7	1,302	92.01%
56	1	30	56	973	6	1,309	92.51%
57	1	31	57	1,030	5	1,315	92.93%
58	1	32	58	1,088	4	1,320	93.29%
66	1	33	66	1,154	3	1,352	95.55%
68	1	34	68	1,222	2	1,358	95.97%
79	1	35	79	1,301	1	1,380	97.53%
114	1	36	114	1,415	0	1,415	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2006  
 Water [ ] of Sewer [X]  
 Customer Class: General Service  
 Meter Size: 4"

Schedule: E-14(a)  
 Page 9 of 13  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	24	0	0.00%
594	1	1	594	594	23	14,256	31.45%
662	1	2	662	1,256	22	15,820	34.90%
673	1	3	673	1,929	21	16,062	35.43%
681	1	4	681	2,610	20	16,230	35.80%
682	1	5	682	3,292	19	16,250	35.84%
714	1	6	714	4,006	18	16,858	37.18%
746	1	7	746	4,752	17	17,434	38.46%
760	1	8	760	5,512	16	17,672	38.98%
800	1	9	800	6,312	15	18,312	40.39%
801	1	10	801	7,113	14	18,327	40.42%
875	1	11	875	7,988	13	19,363	42.71%
876	1	12	876	8,864	12	19,376	42.74%
2,082	1	13	2,082	10,946	11	33,848	74.66%
2,138	1	14	2,138	13,084	10	34,464	76.02%
2,684	1	15	2,684	15,768	9	39,924	88.06%
2,931	1	16	2,931	18,699	8	42,147	92.97%
2,932	1	17	2,932	21,631	7	42,155	92.98%
3,106	1	18	3,106	24,737	6	43,373	95.67%
3,182	1	19	3,182	27,919	5	43,829	96.68%
3,208	1	20	3,208	31,127	4	43,959	96.96%
3,363	1	21	3,363	34,490	3	44,579	98.33%
3,453	1	22	3,453	37,943	2	44,849	98.93%
3,644	1	23	3,644	41,587	1	45,231	99.77%
3,749	1	24	3,749	45,336	0	45,336	100.00%

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Company: KW Resort Utilities Corp.**  
**Docket No.: 070293-SU**  
**Test Year Ended: December 31, 2006**  
**Water [ ] of Sewer [X]**  
**Customer Class: Multi-Family**  
**Meter Size: Flat Rate**

**Schedule: E-14(a)**  
**Page 10 of 13**  
**Preparer: CJNW**

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Consumpt.</u> <u>Level</u>	<u>Number</u> <u>of Bills</u>	<u>Cumulative</u> <u>Bills</u>	<u>Gallons</u> <u>Consumed</u> <u>(1)x(2)</u>	<u>Cumulative</u> <u>Gallons</u>	<u>Reversed</u> <u>Bills</u>	<u>Consolidated</u> <u>Factor</u> <u>[(1)x(6)]+(5)</u>	<u>Percentage</u> <u>of Total</u>
0	3,342	3,342	0	0	-3,342	0	100.00%

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2006  
 Water [ ] of Sewer [X]  
 Customer Class: Bulk  
 Meter Size: Flat Rate per ERC**

**Schedule: E-14(a)  
 Page 11 of 13  
 Preparer: CJNW**

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Consumpt. Level</u>	<u>Number of Bills</u>	<u>Cumulative Bills</u>	<u>Gallons Consumed (1)x(2)</u>	<u>Cumulative Gallons</u>	<u>Reversed Bills</u>	<u>Consolidated Factor [(1)x(6)]+(5)</u>	<u>Percentage of Total</u>
0	48	48	0	0	-48	0	100.00%

**Billing Analysis Schedules**

**Florida Public Service Commission**

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2006  
 Water [ ] of Sewer [X]  
 Customer Class: Private Lift Stations  
 Meter Size: 5/8" X 3/4"

Schedule: E-14(a)  
 Page 12 of 13  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	24	0	0.00%
3	3	3	9	9	21	72	45.28%
4	3	6	12	21	18	93	58.49%
5	6	12	30	51	12	111	69.81%
6	3	15	18	69	9	123	77.36%
7	3	18	21	90	6	132	83.02%
9	1	19	9	99	5	144	90.57%
11	2	21	22	121	3	154	96.86%
12	2	23	24	145	1	157	98.74%
14	1	24	14	159	0	159	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2006  
 Water [ ] of Sewer [X]  
 Customer Class: Reuse  
 Meter Size: N/A

Schedule: E-14(a)  
 Page 13 of 13  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	24	0	0.00%
61	1	1	61	61	23	1,464	2.44%
240	1	2	240	301	22	5,581	9.29%
325	1	3	325	626	21	7,451	12.40%
418	1	4	418	1,044	20	9,404	15.65%
596	1	5	596	1,640	19	12,964	21.57%
600	1	6	600	2,240	18	13,040	21.70%
729	1	7	729	2,969	17	15,362	25.56%
752	1	8	752	3,721	16	15,753	26.21%
762	1	9	762	4,483	15	15,913	26.48%
914	1	10	914	5,397	14	18,193	30.27%
972	1	11	972	6,369	13	19,005	31.62%
1,076	1	12	1,076	7,445	12	20,357	33.87%
1,141	1	13	1,141	8,586	11	21,137	35.17%
2,789	1	14	2,789	11,375	10	39,265	65.33%
3,480	1	15	3,480	14,855	9	46,175	76.83%
3,514	1	16	3,514	18,369	8	46,481	77.34%
3,562	1	17	3,562	21,931	7	46,865	77.98%
3,788	1	18	3,788	25,719	6	48,447	80.61%
4,124	1	19	4,124	29,843	5	50,463	83.96%
4,604	1	20	4,604	34,447	4	52,863	87.96%
5,266	1	21	5,266	39,713	3	55,511	92.36%
6,091	1	22	6,091	45,804	2	57,986	96.48%
6,994	1	23	6,994	52,798	1	59,792	99.49%
7,303	1	24	7,303	60,101	0	60,101	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] of Sewer [X]  
 Customer Class: Residential, Individual Metered Apartments  
 Meter Size: 5/8" X 3/4"

Schedule: E-14(b)  
 Page 1 of 17  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	2,539	2,539	0	0	15,053	0	0.00%
1	1,523	4,062	1,523	1,523	13,530	15,053	18.67%
2	2,023	6,085	4,046	5,569	11,507	28,583	35.45%
3	2,183	8,268	6,549	12,118	9,324	40,090	49.72%
4	2,153	10,421	8,612	20,730	7,171	49,414	61.28%
5	1,891	12,312	9,455	30,185	5,280	56,585	70.18%
6	1,387	13,699	8,322	38,507	3,893	61,865	76.73%
7	1,016	14,715	7,112	45,619	2,877	65,758	81.55%
8	702	15,417	5,616	51,235	2,175	68,635	85.12%
9	533	15,950	4,797	56,032	1,642	70,810	87.82%
10	392	16,342	3,920	59,952	1,250	72,452	89.86%
11	278	16,620	3,058	63,010	972	73,702	91.41%
12	201	16,821	2,412	65,422	771	74,674	92.61%
13	179	17,000	2,327	67,749	592	75,445	93.57%
14	113	17,113	1,582	69,331	479	76,037	94.30%
15	86	17,199	1,290	70,621	393	76,516	94.90%
16	66	17,265	1,056	71,677	327	76,909	95.38%
17	40	17,305	680	72,357	287	77,236	95.79%
18	38	17,343	684	73,041	249	77,523	96.15%
19	40	17,383	760	73,801	209	77,772	96.45%
20	25	17,408	500	74,301	184	77,981	96.71%
21	28	17,436	588	74,889	156	78,165	96.94%
22	19	17,455	418	75,307	137	78,321	97.14%
23	17	17,472	391	75,698	120	78,458	97.31%
24	7	17,479	168	75,866	113	78,578	97.45%
25	10	17,489	250	76,116	103	78,691	97.59%
26	12	17,501	312	76,428	91	78,794	97.72%
27	6	17,507	162	76,590	85	78,885	97.83%
28	10	17,517	280	76,870	75	78,970	97.94%
29	4	17,521	116	76,986	71	79,045	98.03%
30	5	17,526	150	77,136	66	79,116	98.12%
31	7	17,533	217	77,353	59	79,182	98.20%
32	4	17,537	128	77,481	55	79,241	98.28%
33	7	17,544	231	77,712	48	79,296	98.34%
34	3	17,547	102	77,814	45	79,344	98.40%
35	5	17,552	175	77,989	40	79,389	98.46%

**Billing Analysis Schedules**

**Florida Public Service Commission**

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] of Sewer [X]  
 Customer Class: Residential, Individual Metered Apartments  
 Meter Size: 5/8" X 3/4"

Schedule: E-14(b)  
 Page 2 of 17  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
36	1	17,553	36	78,025	39	79,429	98.51%
37	6	17,559	222	78,247	33	79,468	98.56%
38	1	17,560	38	78,285	32	79,501	98.60%
39	2	17,562	78	78,363	30	79,533	98.64%
40	1	17,563	40	78,403	29	79,563	98.68%
41	3	17,566	123	78,526	26	79,592	98.71%
42	1	17,567	42	78,568	25	79,618	98.74%
43	1	17,568	43	78,611	24	79,643	98.77%
44	1	17,569	44	78,655	23	79,667	98.80%
45	1	17,570	45	78,700	22	79,690	98.83%
46	1	17,571	46	78,746	21	79,712	98.86%
47	1	17,572	47	78,793	20	79,733	98.89%
48	1	17,573	48	78,841	19	79,753	98.91%
49	1	17,574	49	78,890	18	79,772	98.93%
50	3	17,577	150	79,040	15	79,790	98.96%
53	1	17,578	53	79,093	14	79,835	99.01%
54	1	17,579	54	79,147	13	79,849	99.03%
58	1	17,580	58	79,205	12	79,901	99.09%
62	1	17,581	62	79,267	11	79,949	99.15%
65	1	17,582	65	79,332	10	79,982	99.20%
67	1	17,583	67	79,399	9	80,002	99.22%
70	1	17,584	70	79,469	8	80,029	99.25%
72	1	17,585	72	79,541	7	80,045	99.27%
74	1	17,586	74	79,615	6	80,059	99.29%
81	1	17,587	81	79,696	5	80,101	99.34%
94	1	17,588	94	79,790	4	80,166	99.42%
116	1	17,589	116	79,906	3	80,254	99.53%
136	1	17,590	136	80,042	2	80,314	99.61%
198	1	17,591	198	80,240	1	80,438	99.76%
391	1	17,592	391	80,631	0	80,631	100.00%



**Billing Analysis Schedules**

**Florida Public Service Commission**

**Company: KW Resort Utilities Corp.**

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

**Docket No.: 070293-SU**

**Page 3 of 17**

**Test Year Ended: December 31, 2007**

**Preparer: CJNW**

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

**Customer Class: Master Metered Multi Residential and Multi Commercial**

**Meter Size: 5/8" X 3/4"**

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	17	17	0	0	329	0	0.00%
1	25	42	25	25	304	329	1.52%
2	35	77	70	95	269	633	2.93%
3	15	92	45	140	254	902	4.17%
4	20	112	80	220	234	1,156	5.34%
5	12	124	60	280	222	1,390	6.43%
6	6	130	36	316	216	1,612	7.45%
7	8	138	56	372	208	1,828	8.45%
8	16	154	128	500	192	2,036	9.41%
9	5	159	45	545	187	2,228	10.30%
10	11	170	110	655	176	2,415	11.17%
11	8	178	88	743	168	2,591	11.98%
12	13	191	156	899	155	2,759	12.76%
13	10	201	130	1,029	145	2,914	13.47%
14	4	205	56	1,085	141	3,059	14.14%
15	5	210	75	1,160	136	3,200	14.79%
16	16	226	256	1,416	120	3,336	15.42%
17	2	228	34	1,450	118	3,456	15.98%
18	2	230	36	1,486	116	3,574	16.52%
20	4	234	80	1,566	112	3,806	17.60%
21	6	240	126	1,692	106	3,918	18.11%
22	2	242	44	1,736	104	4,024	18.60%
23	2	244	46	1,782	102	4,128	19.08%
24	1	245	24	1,806	101	4,230	19.56%
25	1	246	25	1,831	100	4,331	20.02%
26	1	247	26	1,857	99	4,431	20.49%
27	1	248	27	1,884	98	4,530	20.94%
35	1	249	35	1,919	97	5,314	24.57%
36	1	250	36	1,955	96	5,411	25.02%
37	2	252	74	2,029	94	5,507	25.46%
38	4	256	152	2,181	90	5,601	25.89%
39	2	258	78	2,259	88	5,691	26.31%
40	1	259	40	2,299	87	5,779	26.72%
41	1	260	41	2,340	86	5,866	27.12%
44	1	261	44	2,384	85	6,124	28.31%
45	3	264	135	2,519	82	6,209	28.71%

**Billing Analysis Schedules**

**Florida Public Service Commission**

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] of Sewer [X]  
 Customer Class: Master Metered Multi Residential and Multi Commercial  
 Meter Size: 5/8" X 3/4"

Schedule: E-14(b)  
 Page 4 of 17  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
46	1	264	46	2,519	82	6,291	29.08%
49	1	266	49	2,614	80	6,534	30.21%
51	1	267	51	2,665	79	6,694	30.95%
53	2	269	106	2,771	77	6,852	31.68%
54	1	270	54	2,825	76	6,929	32.03%
55	1	271	55	2,880	75	7,005	32.39%
59	1	272	59	2,939	74	7,305	33.77%
60	3	275	180	3,119	71	7,379	34.11%
61	1	276	61	3,180	70	7,450	34.44%
62	1	277	62	3,242	69	7,520	34.77%
63	1	278	63	3,305	68	7,589	35.09%
64	2	280	128	3,433	66	7,657	35.40%
66	3	283	198	3,631	63	7,789	36.01%
68	1	284	68	3,699	62	7,915	36.59%
69	2	286	138	3,837	60	7,977	36.88%
70	2	288	140	3,977	58	8,037	37.16%
71	1	289	71	4,048	57	8,095	37.42%
74	2	291	148	4,196	55	8,266	38.22%
75	2	293	150	4,346	53	8,321	38.47%
76	1	294	76	4,422	52	8,374	38.71%
77	1	295	77	4,499	51	8,426	38.96%
78	3	298	234	4,733	48	8,477	39.19%
80	2	300	160	4,893	46	8,573	39.63%
81	1	301	81	4,974	45	8,619	39.85%
83	1	302	83	5,057	44	8,709	40.26%
87	2	304	174	5,231	42	8,885	41.08%
88	1	305	88	5,319	41	8,927	41.27%
91	1	306	91	5,410	40	9,050	41.84%
95	1	307	95	5,505	39	9,210	42.58%
96	1	308	96	5,601	38	9,249	42.76%
105	1	309	105	5,706	37	9,591	44.34%
107	1	310	107	5,813	36	9,665	44.68%
108	1	311	108	5,921	35	9,701	44.85%
110	1	312	110	6,031	34	9,771	45.17%
111	1	313	111	6,142	33	9,805	45.33%
112	1	314	112	6,254	32	9,838	45.48%

Billing Analysis Schedules

Florida Public Service Commission

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] of Sewer [X]  
 Customer Class: Master Metered Multi Residential and Multi Commercial  
 Meter Size: 5/8" X 3/4"

Schedule: E-14(b)  
 Page 5 of 17  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
114	1	315	114	6,368	31	9,902	45.78%
116	1	316	116	6,484	30	9,964	46.07%
119	1	317	119	6,603	29	10,054	46.48%
138	1	318	138	6,741	28	10,605	49.03%
145	1	319	145	6,886	27	10,801	49.94%
164	1	320	164	7,050	26	11,314	52.31%
165	1	321	165	7,215	25	11,340	52.43%
183	1	322	183	7,398	24	11,790	54.51%
196	1	323	196	7,594	23	12,102	55.95%
315	1	324	315	7,909	22	14,839	68.60%
410	1	325	410	8,319	21	16,929	78.27%
428	1	326	428	8,747	20	17,307	80.01%
451	1	327	451	9,198	19	17,767	82.14%
469	1	328	469	9,667	18	18,109	83.72%
481	1	329	481	10,148	17	18,325	84.72%
500	1	330	500	10,648	16	18,648	86.21%
515	1	331	515	11,163	15	18,888	87.32%
584	1	332	584	11,747	14	19,923	92.11%
586	1	333	586	12,333	13	19,951	92.24%
588	1	334	588	12,921	12	19,977	92.36%
589	1	335	589	13,510	11	19,989	92.41%
612	1	336	612	14,122	10	20,242	93.58%
639	1	337	639	14,761	9	20,512	94.83%
652	1	338	652	15,413	8	20,629	95.37%
666	1	339	666	16,079	7	20,741	95.89%
677	1	340	677	16,756	6	20,818	96.25%
725	1	341	725	17,481	5	21,106	97.58%
729	1	342	729	18,210	4	21,126	97.67%
755	1	343	755	18,965	3	21,230	98.15%
808	1	344	808	19,773	2	21,389	98.89%
818	1	345	818	20,591	1	21,409	98.98%
1,039	1	346	1,039	21,630	0	21,630	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] of Sewer [X]  
 Customer Class: Master Metered Multi Residential and Multi Commercial  
 Meter Size: 1"

Schedule: E-14(b)  
 Page 6 of 17  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	3	3	0	0	45	0	0.00%
1	3	6	3	3	42	45	1.22%
2	2	8	4	7	40	87	2.35%
3	4	12	12	19	36	127	3.44%
4	1	13	4	23	35	163	4.41%
5	2	15	10	33	33	198	5.36%
6	4	19	24	57	29	231	6.25%
7	2	21	14	71	27	260	7.04%
9	1	22	9	80	26	314	8.50%
12	3	25	36	116	23	392	10.61%
46	1	26	46	162	22	1,174	31.77%
66	1	27	66	228	21	1,614	43.68%
68	1	28	68	296	20	1,656	44.82%
71	1	29	71	367	19	1,716	46.44%
78	1	30	78	445	18	1,849	50.04%
82	1	31	82	527	17	1,921	51.99%
94	1	32	94	621	16	2,125	57.51%
96	1	33	96	717	15	2,157	58.38%
98	1	34	98	815	14	2,187	59.19%
107	1	35	107	922	13	2,313	62.60%
118	1	36	118	1,040	12	2,456	66.47%
122	1	37	122	1,162	11	2,504	67.77%
130	1	38	130	1,292	10	2,592	70.15%
134	1	39	134	1,426	9	2,632	71.23%
144	1	40	144	1,570	8	2,722	73.67%
154	1	41	154	1,724	7	2,802	75.83%
160	1	42	160	1,884	6	2,844	76.97%
171	1	43	171	2,055	5	2,910	78.76%
181	1	44	181	2,236	4	2,960	80.11%
286	1	45	286	2,522	3	3,380	91.47%
336	1	46	336	2,858	2	3,530	95.53%
406	1	47	406	3,264	1	3,670	99.32%
431	1	48	431	3,695	0	3,695	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] of Sewer [X]  
 Customer Class: Master Metered Multi Residential and Multi Commercial  
 Meter Size: 1 1/2"

Schedule: E-14(b)  
 Page 7 of 17  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
1	2	2	2	2	10	12	7.95%
3	1	3	3	5	9	32	21.19%
10	2	5	20	25	7	95	62.91%
11	1	6	11	36	6	102	67.55%
12	1	7	12	48	5	108	71.52%
14	1	8	14	62	4	118	78.15%
15	1	9	15	77	3	122	80.79%
16	1	10	16	93	2	125	82.78%
19	1	11	19	112	1	131	86.75%
39	1	12	39	151	0	151	100.00%

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Company: KW Resort Utilities Corp.**  
**Docket No.: 070293-SU**  
**Test Year Ended: December 31, 2007**  
**Water [ ] of Sewer [X]**  
**Customer Class: General Service**  
**Meter Size: 4"**

**Schedule: E-14(b)**  
**Page 8 of 17**  
**Preparer: CJNW**

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
594	1	1	594	594	11	7,128	80.42%
662	1	2	662	1,256	10	7,876	88.85%
673	1	3	673	1,929	9	7,986	90.09%
681	1	4	681	2,610	8	8,058	90.91%
682	1	5	682	3,292	7	8,066	91.00%
714	1	6	714	4,006	6	8,290	93.52%
746	1	7	746	4,752	5	8,482	95.69%
760	1	8	760	5,512	4	8,552	96.48%
800	1	9	800	6,312	3	8,712	98.29%
801	1	10	801	7,113	2	8,715	98.32%
875	1	11	875	7,988	1	8,863	99.99%
876	1	12	876	8,864	0	8,864	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] of Sewer [X]  
 Customer Class: Commercial  
 Meter Size: 5/8" X 3/4"

Schedule: E-14(b)  
 Page 9 of 17  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consupt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	213	213	0	0	867	0	0.00%
1	169	382	169	169	698	867	7.09%
2	138	520	276	445	560	1,565	12.80%
3	82	602	246	691	478	2,125	17.39%
4	52	654	208	899	426	2,603	21.30%
5	53	707	265	1,164	373	3,029	24.78%
6	37	744	222	1,386	336	3,402	27.84%
7	23	767	161	1,547	313	3,738	30.58%
8	14	781	112	1,659	299	4,051	33.15%
9	17	798	153	1,812	282	4,350	35.59%
10	22	820	220	2,032	260	4,632	37.90%
11	12	832	132	2,164	248	4,892	40.03%
12	16	848	192	2,356	232	5,140	42.06%
13	15	863	195	2,551	217	5,372	43.95%
14	15	878	210	2,761	202	5,589	45.73%
15	19	897	285	3,046	183	5,791	47.38%
16	11	908	176	3,222	172	5,974	48.88%
17	6	914	102	3,324	166	6,146	50.29%
18	10	924	180	3,504	156	6,312	51.64%
19	6	930	114	3,618	150	6,468	52.92%
20	7	937	140	3,758	143	6,618	54.15%
21	7	944	147	3,905	136	6,761	55.32%
22	5	949	110	4,015	131	6,897	56.43%
23	3	952	69	4,084	128	7,028	57.50%
24	5	957	120	4,204	123	7,156	58.55%
25	3	960	75	4,279	120	7,279	59.56%
26	2	962	52	4,331	118	7,399	60.54%
28	3	965	84	4,415	115	7,635	62.47%
29	1	966	29	4,444	114	7,750	63.41%
30	3	969	90	4,534	111	7,864	64.34%
31	1	970	31	4,565	110	7,975	65.25%
32	3	973	96	4,661	107	8,085	66.15%
33	4	977	132	4,793	103	8,192	67.03%
34	3	980	102	4,895	100	8,295	67.87%
35	2	982	70	4,965	98	8,395	68.69%
36	3	985	108	5,073	95	8,493	69.49%

Billing Analysis Schedules

Florida Public Service Commission

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] of Sewer [X]  
 Customer Class: Commercial  
 Meter Size: 5/8" X 3/4"

Schedule: E-14(b)  
 Page 10 of 17  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consp. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
37	3	988	111	5,184	92	8,588	70.27%
38	1	989	38	5,222	91	8,680	71.02%
39	1	990	39	5,261	90	8,771	71.76%
40	4	994	160	5,421	86	8,861	72.50%
41	4	998	164	5,585	82	8,947	73.20%
42	2	1,000	84	5,669	80	9,029	73.87%
43	5	1,005	215	5,884	75	9,109	74.53%
45	4	1,009	180	6,064	71	9,259	75.76%
46	3	1,012	138	6,202	68	9,330	76.34%
47	3	1,015	141	6,343	65	9,398	76.89%
49	1	1,016	49	6,392	64	9,528	77.96%
50	1	1,017	50	6,442	63	9,592	78.48%
51	2	1,019	102	6,544	61	9,655	79.00%
52	3	1,022	156	6,700	58	9,716	79.50%
53	2	1,024	106	6,806	56	9,774	79.97%
54	1	1,025	54	6,860	55	9,830	80.43%
56	3	1,028	168	7,028	52	9,940	81.33%
57	1	1,029	57	7,085	51	9,992	81.75%
58	1	1,030	58	7,143	50	10,043	82.17%
60	1	1,031	60	7,203	49	10,143	82.99%
62	1	1,032	62	7,265	48	10,241	83.79%
64	2	1,034	128	7,393	46	10,337	84.58%
65	1	1,035	65	7,458	45	10,383	84.95%
66	2	1,037	132	7,590	43	10,428	85.32%
67	1	1,038	67	7,657	42	10,471	85.67%
68	2	1,040	136	7,793	40	10,513	86.02%
70	1	1,041	70	7,863	39	10,593	86.67%
71	1	1,042	71	7,934	38	10,632	86.99%
73	1	1,043	73	8,007	37	10,708	87.61%
74	2	1,045	148	8,155	35	10,745	87.92%
75	2	1,047	150	8,305	33	10,780	88.20%
76	2	1,049	152	8,457	31	10,813	88.47%
77	5	1,054	385	8,842	26	10,844	88.73%
78	1	1,055	78	8,920	25	10,870	88.94%
80	2	1,057	160	9,080	23	10,920	89.35%
82	1	1,058	82	9,162	22	10,966	89.72%



**Billing Analysis Schedules**

**Florida Public Service Commission**

**Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] of Sewer [X]  
 Customer Class: Commercial  
 Meter Size: 5/8" X 3/4"**

**Schedule: E-14(b)  
 Page 11 of 17  
 Preparer: CJNW**

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

<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>	<u>(7)</u>	<u>(8)</u>
<u>Consumpt.</u>	<u>Number</u>	<u>Cumulative</u>	<u>Gallons</u>	<u>Cumulative</u>	<u>Reversed</u>	<u>Consolidated</u>	<u>Percentage</u>
<u>Level</u>	<u>of Bills</u>	<u>Bills</u>	<u>Consumed</u>	<u>Gallons</u>	<u>Bills</u>	<u>Factor</u>	<u>of Total</u>
			<u>(1)x(2)</u>			<u>[(1)x(6)]+(5)</u>	
84	2	1,060	168	9,330	20	11,010	90.08%
85	4	1,064	340	9,670	16	11,030	90.25%
87	2	1,066	174	9,844	14	11,062	90.51%
89	1	1,067	89	9,933	13	11,090	90.74%
90	1	1,068	90	10,023	12	11,103	90.84%
91	1	1,069	91	10,114	11	11,115	90.94%
92	1	1,070	92	10,206	10	11,126	91.03%
95	1	1,071	95	10,301	9	11,156	91.28%
107	1	1,072	107	10,408	8	11,264	92.16%
109	1	1,073	109	10,517	7	11,280	92.29%
110	2	1,075	220	10,737	5	11,287	92.35%
111	1	1,076	111	10,848	4	11,292	92.39%
130	1	1,077	130	10,978	3	11,368	93.01%
221	1	1,078	221	11,199	2	11,641	95.25%
305	1	1,079	305	11,504	1	11,809	96.62%
718	1	1,080	718	12,222	0	12,222	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] of Sewer [X]  
 Customer Class: General Service  
 Meter Size: 1"

Schedule: E-14(b)  
 Page 12 of 17  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	2	2	0	0	58	0	0.00%
3	1	3	3	3	57	174	3.41%
4	3	6	12	15	54	231	4.53%
5	4	10	20	35	50	285	5.59%
6	4	14	24	59	46	335	6.57%
9	1	15	9	68	45	473	9.28%
11	1	16	11	79	44	563	11.04%
12	1	17	12	91	43	607	11.90%
13	2	19	26	117	41	650	12.75%
14	2	21	28	145	39	691	13.55%
15	1	22	15	160	38	730	14.32%
16	1	23	16	176	37	768	15.06%
17	1	24	17	193	36	805	15.79%
18	1	25	18	211	35	841	16.49%
20	1	26	20	231	34	911	17.87%
22	1	27	22	253	33	979	19.20%
23	2	29	46	299	31	1,012	19.85%
25	1	30	25	324	30	1,074	21.06%
27	2	32	54	378	28	1,134	22.24%
28	3	35	84	462	25	1,162	22.79%
36	1	36	36	498	24	1,362	26.71%
37	2	38	74	572	22	1,386	27.18%
40	1	39	40	612	21	1,452	28.48%
42	1	40	42	654	20	1,494	29.30%
45	1	41	45	699	19	1,554	30.48%
46	1	42	46	745	18	1,573	30.85%
48	1	43	48	793	17	1,609	31.56%
49	1	44	49	842	16	1,626	31.89%
50	1	45	50	892	15	1,642	32.20%
54	1	46	54	946	14	1,702	33.38%
61	1	47	61	1,007	13	1,800	35.30%
114	1	48	114	1,121	12	2,489	48.81%
270	1	49	270	1,391	11	4,361	85.53%
296	1	50	296	1,687	10	4,647	91.14%
303	1	51	303	1,990	9	4,717	92.51%
326	1	52	326	2,316	8	4,924	96.57%

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] of Sewer [X]  
 Customer Class: General Service  
 Meter Size: 1"**

**Schedule: E-14(b)  
 Page 13 of 17  
 Preparer: CJNW**

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

<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u> Gallons	<u>(5)</u>	<u>(6)</u>	<u>(7)</u> Consolidated	<u>(8)</u>
<u>Consumpt.</u> <u>Level</u>	<u>Number</u> <u>of Bills</u>	<u>Cumulative</u> <u>Bills</u>	<u>Consumed</u> <u>(1)x(2)</u>	<u>Cumulative</u> <u>Gallons</u>	<u>Reversed</u> <u>Bills</u>	<u>Factor</u> <u>[(1)x(6)]+(5)</u>	<u>Percentage</u> <u>of Total</u>
333	2	54	666	2,982	6	4,980	97.67%
336	1	55	336	3,318	5	4,998	98.02%
340	1	56	340	3,658	4	5,018	98.41%
342	1	57	342	4,000	3	5,026	98.57%
359	1	58	359	4,359	2	5,077	99.57%
368	1	59	368	4,727	1	5,095	99.92%
372	1	60	372	5,099	0	5,099	100.00%

**Billing Analysis Schedules**

**Florida Public Service Commission**

**Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] of Sewer [X]  
 Customer Class: General Service  
 Meter Size: 1 1/2"**

**Schedule: E-14(b)  
 Page 14 of 17  
 Preparer: CJNW**

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

<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>	<u>(7)</u>	<u>(8)</u>
<u>Consumpt.</u>	<u>Number</u>	<u>Cumulative</u>	<u>Gallons</u>	<u>Cumulative</u>	<u>Reversed</u>	<u>Consolidated</u>	<u>Percentage</u>
<u>Level</u>	<u>of Bills</u>	<u>Bills</u>	<u>Consumed</u>	<u>Gallons</u>	<u>Bills</u>	<u>Factor</u>	<u>of Total</u>
			<u>(1)x(2)</u>			<u>[(1)x(6)]+(5)</u>	
0	0	0	0	0	12	0	0.00%
17	3	3	51	51	9	204	80.95%
19	1	4	19	70	8	222	88.10%
20	2	6	40	110	6	230	91.27%
21	4	10	84	194	2	236	93.65%
29	2	12	58	252	0	252	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] of Sewer [X]  
 Customer Class: General Service  
 Meter Size: 2"

Schedule: E-14(b)  
 Page 15 of 17  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	36	0	0.00%
2	3	3	6	6	33	72	0.29%
3	1	4	3	9	32	105	0.43%
4	2	6	8	17	30	137	0.56%
21	1	7	21	38	29	647	2.63%
36	1	8	36	74	28	1,082	4.39%
45	12	20	540	614	16	1,334	5.41%
49	1	21	49	663	15	1,398	5.67%
96	1	22	96	759	14	2,103	8.54%
150	1	23	150	909	13	2,859	11.60%
263	1	24	263	1,172	12	4,328	17.57%
1,288	1	25	1,288	2,460	11	16,628	67.49%
1,561	1	26	1,561	4,021	10	19,631	79.68%
1,859	1	27	1,859	5,880	9	22,611	91.78%
1,904	1	28	1,904	7,784	8	23,016	93.42%
1,936	1	29	1,936	9,720	7	23,272	94.46%
2,022	1	30	2,022	11,742	6	23,874	96.90%
2,046	1	31	2,046	13,788	5	24,018	97.49%
2,048	1	32	2,048	15,836	4	24,028	97.53%
2,116	1	33	2,116	17,952	3	24,300	98.63%
2,141	1	34	2,141	20,093	2	24,375	98.94%
2,185	1	35	2,185	22,278	1	24,463	99.29%
2,359	1	36	2,359	24,637	0	24,637	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] of Sewer [X]  
 Customer Class: General Service  
 Meter Size: 3"

Schedule: E-14(b)  
 Page 16 of 17  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
37	1	1	37	37	11	444	74.87%
43	1	2	43	80	10	510	86.00%
45	1	3	45	125	9	530	89.38%
46	1	4	46	171	8	539	90.89%
47	2	6	94	265	6	547	92.24%
51	1	7	51	316	5	571	96.29%
52	1	8	52	368	4	576	97.13%
53	1	9	53	421	3	580	97.81%
54	1	10	54	475	2	583	98.31%
56	1	11	56	531	1	587	98.99%
62	1	12	62	593	0	593	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: KW Resort Utilities Corp.  
 Docket No.: 070293-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] of Sewer [X]  
 Customer Class: General Service  
 Meter Size: 8"

Schedule: E-14(b)  
 Page 17 of 17  
 Preparer: CJNW

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
361	1	1	361	361	11	4,332	69.75%
398	1	2	398	759	10	4,739	76.30%
408	1	3	408	1,167	9	4,839	77.91%
460	1	4	460	1,627	8	5,307	85.45%
510	1	5	510	2,137	7	5,707	91.89%
539	1	6	539	2,676	6	5,910	95.15%
545	1	7	545	3,221	5	5,946	95.73%
554	1	8	554	3,775	4	5,991	96.46%
560	1	9	560	4,335	3	6,015	96.84%
591	1	10	591	4,926	2	6,108	98.34%
636	1	11	636	5,562	1	6,198	99.79%
649	1	12	649	6,211	0	6,211	100.00%