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COMMISSION CLERK

Venetian Village Water and Sewer

Docket No. 060368-WS

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

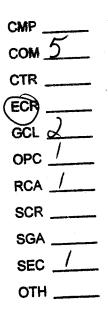
Lake County, Florida

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

Aqua Utilities Florida, Inc.



FPSC-COMMISSION CLERK

DOCUMENT NUMBER-DATE

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Venetian Village RATE BASE

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Schedule of Water Rate Base

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Bur Chair

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

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.

And Strategy (Agent Control of C

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
			rical Base Year	2005	Intermediate		Projected Tes	the second s	_	
Line No.		Average Balance Per Books	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Adjustments	Adjusted Average Balance	Supporting Schedules	
1	Utility Plant in Service	0	134,940	134,940	25,816	160,756	75,058	235,814	A-5	
2	Utility Land & Land Rights	0	1,782	1,782	0	1,782	0	1,782	A-5	
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	0	(55,031)	(55,031)	(2,091)	(57,122)	(5,858)	(62,980)	A-9	
6	Less: CIAC	0	(54,609)	(54,609)	(8,062)	(62,671)	(4,774)	(67,445)	A-12	
7	Accumulated Amortization of CIAC	0	28,119	28,119	2,094	30,213	2,259	32,472	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	15,364	15,364	(541)	14,823	5,883	20,706	A-17	
12	Total Rate Base	0	70,565	70,565	17,216	87,781	72,568	160,349	-	

4.2.3.5.5.5

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

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Florida Public Service Commission

Schedule: A-1 Page: 1 of 1 Preparer: Robert M. Griffin

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Schedule of Sewer Rate Base

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

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)
Line		Average Balance	rical Base Year	Adjusted Average	Intermediate	Adjusted Average	Projected Te	Adjusted Average	Supporting
No.	Description	Per Books	Adjustments	Balance	Adjustments	Balance	Adjustments	Balance	Schedules
1	Utility Plant in Service	0	290,033	290,033	13,218	303,251	88,685	391,936	A-6
2	Utility Land & Land Rights	0	17,279	17,279	0	17,279	0	17,279	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	0	(163,502)	(163,502)	(9,011)	(172,513)	2,423	(170,090)	A-10
6	Less: CIAC	0	(148,474)	(148,474)	(2,700)	(151,174)	(4,276)	(155,450)	A-12
7	Accumulated Amortization of CIAC	0	130,696	130,696	7,537	138,233	7,396	145,629	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	9,588	9,588	(340)	9,248	3,589	12,837	A-17
12	Total Rate Base	0	135,620	135,620	8,703	144,323	97,817	242,140	

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

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Florida Public Service Commission

Schedule:A-2Page:1 of 1Preparer:Robert M. Griffin

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Venetian Village 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.

	(1)	(2)	(3) Sewer	(4) Supporting
Line	Description	Water Average	Average	Schedules
No.	UTILITY PLANT IN SERVICE	Average	Average	A-5, A-6
1 2	Additions and retirements	6,705	1,962	
2	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	0,100	.,	
3	Order	128,235	288,071	
4	Total Adjustments	134,940	290,033	
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	4 700	17.070	
8	Order	1,782	<u> </u>	
9	Total Adjustments	1,782		
10 11	(-)NON-USED & USEFUL			A-7
11	Plant & CIAC additions, retirements, depreciation and		·	
12	amortization	0	0	
13				
14	CONSTRUCTION WORK IN PROGRESS			
15	Not Applicable	0	0	
16				
17	(-)ACCUMULATED DEPRECIATION	(4.450)	(0 757)	A-9, A-10
18	Depreciation and retirements	(1,156)	(8,757)	
19	Record 6/30/04 Balances per PSC 2/27/06 Amendatory Order	(53,875)	(154,745)	
20	Total Adjustments	(55,031)	(163,502)	
21		(00,001)	(100,002)	
22	(-)CIAC			A-12
23	New connections	(3,288)	(3,300)	
	Record 6/30/04 Balances per PSC 2/27/06 Amendatory			
24	Order	(51,320)	(145,174)	
25	Total Adjustments	(54,609)	(148,474)	
26 27	ACCUMULATED AMORTIZATION OF CIAC			A-14
28	Amortization	1,923	7,497	A-14
20	Record 6/30/04 Balances per PSC 2/27/06 Amendatory	1,020_		
29		26,196	123,199	
30		28,119	130,696	
31				
32			<u>^</u>	
33 34	Not Applicable	0_	0	
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				A-17
42		15,364	9,588	
43 44				
44		0		
		0	0	

Schedule of Adjustments to Rate Base

Venetian Village Docket No. 060368-WS Schedule Year Ending 12/31/06 Interim [] Final [X] Historical [] Projected [X]

Florida Public Service Commission

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.

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE		40.010	A-5, A-6
2	Additions and retirements	25,816	13,218	
3				A-5, A-6
4	UTILITY LAND & LAND RIGHTS	0	0	A-5, A-6
5	Additions and retirements	<u>U</u>		
6	(-)NON-USED & USEFUL			A-7
7	Plant & CIAC additions, retirements, depreciation and			~-/
0	amortization	0	0	
8 9	amonization	<u>U</u>		
9 10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	<u> </u>	0	
12	Not Applicable	<u>_</u>		
13	(-)ACCUMULATED DEPRECIATION			A-9, A-10
14	Depreciation and retirements	(2,091)	(9,011)	,
15		(2,001)		
16	(-)CIAC			A-12
17	New connections	(8,062)	(2,700)	
18				
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	2,094	7,537	
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	(541)	(340)	
33	OTHER			
34 35				
35 36	Not Applicable	0	0	
37	TOTAL RATE BASE ADJUSTMENTS	17,216	8,703	
57	TO THE NATE DAGE ADJUG TIMENTO	17,210	0,703	

UPIS Water Note:

Upgrade well buildings. Replacements of distribution lines, electrical equipment, services and meters.

UPIS Sewer Note:

Replace security fencing around wastewater facilities. Replacements of collection lines, upgrades to lift stations and manholes.

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Venetian Village Docket No. 060368-WS Schedule Year Ending 12/31/07 Interim [] Final [X] Historical [] Projected [X]

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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.

	(1)	(2)	(3)	(4)
Line		Water	Sewer	Supporting
No.	Description	Average	Average	Schedules
1	UTILITY PLANT IN SERVICE			A-5, A-6
2	Additions and retirements	75,058	88,685	
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		_	
8	amortization	0	0	
9				
10	CONSTRUCTION WORK IN PROGRESS			
11	Not Applicable	0	0	
12				
13 14	(-)ACCUMULATED DEPRECIATION Depreciation and retirements	(5,858)		A-9, A - 10
14	Depreciation and retirements	(5,050)	2,423	
16	(-)CIAC			A-12
17	New connections	(4,774)	(4,276)	A-12
18		(+, , + , +)	(4,270)	
19	ACCUMULATED AMORTIZATION OF CIAC			A-14
20	Amortization	2,259	7,396	
21		2,200		
22	ACQUISITION ADJUSTMENTS			
23	Not Applicable	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	5,883	3,589	
33				
34	OTHER			
35	Not Applicable	0	0	
36				
37	TOTAL RATE BASE ADJUSTMENTS	72,568	97,817	

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

Venetian Village	Schedule:	A-4
Docket No. 060368-WS	Page:	1 of 2
Projected Test Year Ending 12/31/07	Preparer:	Robert M. Griffin

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

	(1)	(2) Water	(3) Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
	alances for this system begin June 30, 2004 in	accordance with PSC A	mendatory Order
1	12/31/92 Balance		
2	1993 Additiona		
2 3	Additions Retirements		
4	Adjustments		
5	12/31/93 Balance		
	1994		
6	Additions		
7 8	Retirements Adjustments		
9	12/31/94 Balance		
	1995		
10	Additions		
11	Retirements		
12 13	Adjustments 12/31/95 Balance		
10	1996		
14	Additions		
	Retirements		
16 17	Adjustments 12/31/96 Balance		
17	1997		
18	Additions		
19	Retirements		
20 21	Adjustments 12/31/97 Balance		·
21			
22	1998 Additions		
23	Retirements		
24	Adjustments		
25	12/31/98 Balance		
26	1999 Additiona		
20 27	Additions Retirements		
28	Adjustments		
29	12/31/99 Balance		

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

Projec	et No. 060368-WS ted Test Year Ending 12/31/07	Page: Prepar	2 of 2 er: Robert M. Griffin
Explar	nation: Schedule A-4 continued		(0)
Line	(1)	(2) Water Year End	(3) Sewer Year End
No.	Description alances for this system begin June 30, 20	Balance Balance with BSC An	Balance Balance
ine b			nendatory order
20	2000 Additions		
30 31	Retirements		
32	Adjustments		
33	12/31/00 Balance	<u> </u>	
00			
~ ~	2001		
34	Additions		
35	Retirements		
36 37	Adjustments 12/31/01 Balance		<u> </u>
57	12/31/01 Dalance		
	2002		
38	Additions		
39	Retirements		
40	Adjustments	·	
41	12/31/02 Balance		
	2003		
42	Additions		
43	Retirements		
44	Adjustments	100.017	
45	06/30/04 Amend. Order Balance	130,017	305,350
	2004		
46	Additions	5,482	249
47	Retirements	(355)	(177)
48	Adjustments	0	0
49	12/31/04 Balance	135,144	305,422
	2005		
50	Additions	7,928	9,963
51	Retirements	(5,602)	(6,294)
52	Adjustments	1,765	1,082
53	12/31/05 Balance	139,235	310,173
	2006		
54	Additions	90,330	91,301
55	Retirements	(819)	(15,798)
56	Adjustments	4,449	2,727
57	12/31/06 Balance	233,195	388,403
	2007		
58	Additions	9,276	49,500
59	Retirements	(1,588)	(7,444)
59			(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
60	Adjustments	2,182	1,337

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

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<u>.</u>

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

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				al Base Ye			diate Yea			d Rate Ye	
Line	Acct		Adjusted		ed & Useful	Adjusted		ed & Useful	Adjusted		ed & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1		IBLE PLANT		0.000/		•			•	0.000/	<u>^</u>
2	301.1	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	0
3	302.1	Franchises	553	0.00%	0	553	0.00%	0	553	0.00%	0
4	339.1	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	.0	0	0.00%	0
5		E OF SUPPLY & PUMPING PLANT		0.000		•			•	0.000/	0
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
7	304.2	Structures & Improvements	12,426	0.00%	0	14,426	0.00%	0	38,754	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	3,188	0.00%	0	3,188	0.00%	0	3,188	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	1,365	0.00%	0	1,365	0.00%	0	1,365	0.00%	0
13	310.2	Power Generation Equipment	20,828	0.00%	0	20,828	0.00%	0	20,828	0.00%	0
14	311.2	Pumping Equipment	10,329	0.00%	0	10,329	0.00%	0	10,329	0.00%	0
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
16		TREATMENT PLANT	4 700	0.000							-
17	303.3	Land & Land Rights	1,782	0.00%	0	1,782	0.00%	0	1,782	0.00%	0
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	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	1,985	0.00%	0	1,985	0.00%	0	1,985	0.00%	0
21	339.3	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
22		MISSION & DISTRIBUTION PLANT	0	0.000/			0.000/			0.000	
23	303.4 304.4	Land & Land Rights	-	0.00%	0	0	0.00%	0	0	0.00%	0
24 25	304.4 311.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
	330.4	Pumping Equipment	-	0.00%	-		0.00%	0	0	0.00%	0
26 27	331.4	Distr. Reservoirs & Standpipes Transm. & Distribution Mains	52,362	0.00% 0.00%	0 0	52,362	0.00%	0	52,362	0.00%	0
27	333.4	Services	7,341	0.00%	0	27,498	0.00%	0	71,735	0.00%	0
20 29	333.4 334.4	Meters & Meter Installations	15,792		0	15,792	0.00%	0	15,792	0.00%	0
29 30	335.4	Hydrants	7,213 0	0.00% 0.00%	0	7,762	0.00%	0	9,495	0.00%	0
30	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	0 0
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
33		AL PLANT	0	0.00%	U	U	0.00%	0	0	0.00%	0
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	0
35	304.5	Structures & Improvements	1,220	0.00%	Ő	2.065	0.00%	0	2.065	0.00%	0
36	340.5	Office Furniture & Equipment	1,220	0.00%	0	2,005	0.00%	0	2,003	0.00%	0
37	340.51	Computer Equipment	338	0.00%	0	2.603	0.00%	0	7,363	0.00%	0
38	341.5	Transportation Equipment	0	0.00%	0	2,003	0.00%	0	7,303	0.00%	0
39	342.5	Stores Equipment	õ	0.00%	õ	ŏ	0.00%	ő	õ	0.00%	0
40	343.5	Tools, Shop & Garage Equipment	õ	0.00%	Ő	ő	0.00%	0 0	0	0.00%	0
41	344.5	Laboratory Equipment	õ	0.00%	0	0	0.00%	0	0	0.00%	0
42	345.5	Power Operated Equipment	õ	0.00%	Ő	ő	0.00%	0	Ö	0.00%	0
43	346.5	Communication Equipment	Ő	0.00%	ŏ	0	0.00%	0	0	0.00%	0
44	347.5	Miscellaneous Equipment	ő	0.00%	ŏ	0	0.00%	0	0	0.00%	0
45	348.5	Other Tangible Plant	0	0.00%	Ő	ő	0.00%	ő	õ	0.00%	0
46	тот	AL	136,722	-	0	162,538	· -	0	237,596	•	0
	Total I	and and Land Rights	1,782	-	0	1,782		0	1,782	•	0
		•		-		.,,	=		1,702		

Schedule of Water Plant in Service By Primary Account Florida Public Service Commission Test Year Average balance Venetian Village Schedule: A-5 Docket No. 060368-WS Page: 2 of 5 Test Year Ending 12/31/05 Preparer: Robert M. Griffin Historical [X] Projected []

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.		12/31/04	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN 2 301.1	IGIBLE PLANT Organization	0	0	0	0		•	0	0	0	0	0	0	0	0
3 302.1	Franchises	0	0	0	0	0	0 0	0	0	0	0	0	0	0	ŏ
4 339.1	Other Plant & Misc, Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	ő
	CE OF SUPPLY & PUMPING PLANT	U	0	U	U	0	U	U	0	U	0	0	0	Ŭ	•
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	n	0	D	0	0	n	0
7 304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	ő	0	ů	0
8 305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	ő	0	ů.
9 306.2	Lake, River & Other Intakes	0	0	0	0	Ő	0	0	0	0	0	ő	ő	ő	ů N
10 307.2	Wells & Springs	0	0	0	ő	0	0	0	ů N	0	ñ	ő	õ	ő	0
11 308.2	Infiltration Galleries & Tunnels	0	0	0	0 0	ő	ő	ő	0	ů	ů	õ	ő	ŏ	0
12 309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	ő	ő	ñ	0
13 310.2	Power Generation Equipment	0	0	ő	0	0	0	0	0	0	0	ů.	õ	õ	0
14 311.2	Pumping Equipment	0	0	ő	0	0	0	0	0	0	ő	ő	ő	ñ	0
15 339.2	Other Plant & Misc. Equipment	ů	0	ő	0	0	0	0	0	0	õ	õ	ŏ	ň	0
	R TREATMENT PLANT	v	0	v	Ū	v	U	U	0	Ū	Ŭ	Ũ	Ū	0	
17 303.3	Land & Land Rights	n	0	0	0	D	0	0	0	0	0	0	0	0	0
18 304.3	Structures & Improvements	0	0	0	0	0	0	ő	0	ő	õ	õ	ŏ	õ	Ō
19 311.3	Pumping Equipment	0	0	ů 0	0	0	ñ	ő	0	ŏ	õ	ň	õ	õ	Ō
20 320.3	Water Treatment Equipment	0	n	0	0	0	0	0	Ő	0	0	Ő	ő	õ	ō
21 339.3	Other Plant & Misc. Equipment	0	ő	0	0	0	0	0	0	0	0	ő	ñ	ő	õ
	SMISSION & DISTRIBUTION PLANT	Ū	v	U	U	v	U	v	Ū	U	U	0	U	Ũ	•
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	ő	0	Ő	ő	0	ő	ŏ	ñ	0
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	ő	0	Ő
26 330.4	Distr. Reservoirs & Standpipes	0	ő	0	0	0	0	0	0	.0	0	ŏ	ő	0	õ
27 331.4	Transm. & Distribution Mains	0	0	0	ő	0	0	0	0	.U 0	0	0	ő	0	ő
28 333.4	Services	0	ŏ	0	0	0	0	0	0	0	0	ő	ő	0	Ő
29 334.4	Meters & Meter Installations	0	0	0	0	0	0	0	0	Ő	ň	õ	ő	ő	0
30 335.4	Hydrants	0	õ	ñ	ő	0	ů 0	0	0	õ	ő	õ	ŏ	ñ	0
31 336.4	Backflow Prevention	ñ	ő	ő	0	0	ő	0	0	0	ñ	ő	ŏ	õ	0
32 339.4	Other Plant & Misc. Equipment	Ő	õ	0 0	ő	0 0	0	Ő	ů	õ	õ	ő	õ	ñ	Ō
33 GENER		Ũ	Ū	Ũ	Ū	0	0	v	v	0	v	v	, ,		-
34 303.5	Land & Land Rights	0	n	0	n	n	0	0	n	0	0	0	0	0	0
35 304.5	Structures & Improvements	ũ	õ	õ	ő	ů	ő	õ	ő	ő	ñ	Ő	ŏ	0	0
36 340.5	Office Furniture & Equipment	ů	ñ	0 0	0	õ	ő	ñ	ő	ő	õ	ő	õ	0	0
37 340.51	Computer Equipment	õ	ő	ő	ő	ő	ő	ő	ő	ñ	ő	Ő	ō	ő	0
38 341.5	Transportation Equipment	ů N	õ	ő	ő	õ	õ	Ő	ů 0	ő	õ	Ő	0	0	Ō
39 342.5	Stores Equipment	õ	ŏ	ŏ	õ	õ	õ	ő	ő	õ	õ	0	Ő	0	0
40 343.5	Tools, Shop & Garage Equipment	0	õ	õ	ň	ñ	õ	õ	ů.	Ő	õ	0	0	õ	0
41 344.5	Laboratory Equipment	ů	ň	ő	0	õ	ň	ñ	ů	õ	ő	ő	ő	ō	Ō
42 345.5	Power Operated Equipment	0	ů	0	0	ő	ő	ő	0	õ	ő	ů 0	ő	ŏ	õ
43 346.5	Communication Equipment	0	ŏ	0	ő	ŏ	ő	0	0	ő	0	õ	ŏ	õ	ō
44 347.5	Miscellaneous Equipment	0	ő	0 0	ő	ñ	0	0	0	õ	ő	ő	ő	õ	0
45 348.5	Other Tangible Plant	õ	õ	ŏ	ő	Ő	õ	ŏ	Ő	Ő	Ő	0	Õ	Ō	0
46 TOT	AL	0	<u>-</u>	0	0	0	0	0	0	0	0	0	0	0	0
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

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Schedule of Water Plant in Service By Primary Account	Florida Pub	lic Service Commission
Test Year Average balance		
Venetian Village	Schedule:	A-5
Docket No. 060368-WS	Page:	3 of 5
Test Year Ending 12/31/05	Preparer:	Robert M. Griffin
Historical [X] Projected []		

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

Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.		Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1	ΙΝΤΔΝΙ	GIBLE PLANT														
2	301.1	Organization	0	n	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1	Franchises	553	553	553	553	553	553	553	553	553	553	553	553	553	553
4	339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0.05	0		0	0	0	0	0	0
5		CE OF SUPPLY & PUMPING PLANT	Ū	Ŭ	0	Ū	Ū	0	v	U	Ũ	Ū	v		•	
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	12.426	12,426	12.426	12,426	12,426	12,426	12,426	12,426	12.426	12,426	12,426	12,426	12,426	12,426
8	305.2	Collect. & Impound Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	Ő	0
9	306.2	Lake, River & Other Intakes	Õ	Ō	Ő	õ	õ	ŏ	Ő	0	ŏ	Ő	0	Ō	0	0
10	307.2	Wells & Springs	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
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	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13	310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20.828	20,828	20,828	20,828	20,828	20,828	20,828	20,828
14	311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329
15	339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATEF	R TREATMENT PLANT														
17	303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782
18	304.3	Structures & Improvements	0	0	0	0	. 0	0	0	0	0	0	0	0	0	0
19	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	320.3	Water Treatment Equipment	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985
	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		MISSION & DISTRIBUTION PLANT														
23	303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.4	Structures & Improvements	0	0	· 0	0	0	0	0	0	0	0	0	0	0	0
	311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	330.4	Distr. Reservoirs & Standpipes	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362
	331.4	Transm. & Distribution Mains	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341
	333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792
	334.4	Meters & Meter Installations	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,193	7,454	7,213
	335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	336.4	Backflow Prevention	0	0	0	0	0	0	Q	0	0	0	0	0	0	0
	339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		AL PLANT														
	303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.5	Structures & Improvements	0	0	0	869	869	869	869	2,065	2,065	2,065	2,065	2,065	2,065	1,220
	340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	340.51	Computer Equipment	0	0	0	0	0	0	0	0	0	165	1,086	1,372	1,765	338
	341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	344.5 345.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	345.5 346.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	346.5 347.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Miscellaneous Equipment Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	348.5		0	0	0	0	0	0	0	0	0	0	0	U	0	0
46	TOTA	AL.	135,144	135,144	135,144	136,013	136,013	136,013	136,013	137,209	137,209	137,374	138,295	138,581	139,235	136,722
47		Subtotal Land & Land Rights	1,782	1,782	1 790	1 70 2	1 702	1 700	1,782	1 780	1,782	1,782	1,782	1,782	1,782	1,782
-71		Castolar Cano a Land Rights	1,102	1,/04	1,782	1,782	1,782	1,782	1,702	1,782	1,704	1,/02	1,702	1,102	1,702	1,704

 Schedule of Water Plant in Service By Primary Account
 Florida Public Service Commission

 Test Year Average balance
 Schedule:
 A-5

 Venetian Village
 Schedule:
 A-5

 Docket No. 060368-WS
 Page:
 4 of 5

 Schedule Year Ending 12/31/06
 Preparer:
 Robert M. Griffin

 Historical [] Projected [X]
 Preparer
 Preparer

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

Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Νον	Dec	Balance
	GIBLE PLANT	_								_					0
2 301.1 3 302.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	553
3 302.1 4 339.1	Franchises	553	553	553	553	553	553	553	553	553	553	553	553	553 0	0
	Other Plant & Misc. Equipment CE OF SUPPLY & PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	U	U
6 303.2	Land & Land Rights	•							•	•	0	0	0	0	0
7 304.2	Structures & Improvements	0	0	0	0	0	0	0	0	0 12,426	0 12,426	12,426	12,426	38,426	14,426
8 305.2	Collect. & Impound Reservoirs	12,426 0	12,426 0	12,426 0	12,426 0	12,426 0	12.426 0	12,426 0	12,426 0	12,426	12,420	12,420	12,420	0	0
9 306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	ŏ	ů ů	ů
10 307.2	Wells & Springs	3,188	3,188	3,188	3,188	3.188	3.188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
11 308.2	Infiltration Galleries & Tunnels	3,166	3,100	3,100	3,188		3,100		3,100	3,100	3,166	3,188	0,100	0	0,100
12 309.2	Supply Mains	1,365	1,365	1,365	1,365	0 1,365	1,365	0 1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13 310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828
14 311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329
15 339.2	Other Plant & Misc. Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	0,529	10,329	0,525	0,525	0.020
	R TREATMENT PLANT	U	U	U	0	0	U	U	0	U	0	U	U	Ŭ	•
17 303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782
18 304.3	Structures & Improvements	1,752	0	0	0	1,782	0	0	0	1,732	1,702	1,702	0	0	0
19 311.3	Pumping Equipment	Ő	ő	Ö	ů	0	0	ő	0	ő	0 0	õ	Ő	Ō	ŏ
20 320.3	Water Treatment Equipment	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985
21 339.3	Other Plant & Misc. Equipment	1,500	0	1,505	1,303	1,303	1,500	1,505	1,505	1,500	0	1,000	0	0	0
	MISSION & DISTRIBUTION PLANT	0	0	U	U	0	Ū	0	0	0	. 0	v	v	•	
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	n	0	0	0
24 304.4	Structures & Improvements	õ	Ő	ů	ő	Ő	0	ő	Ő	ů	ő	õ	Ő	Ō	0
25 311,4	Pumping Equipment	ů	0	ů	õ	0	ő	õ	Ő	0 0	Ő	õ	0	ō	0
26 330.4	Distr. Reservoirs & Standpipes	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362
27 331.4	Transm. & Distribution Mains	7,341	7,341	7,341	7,341	9,742	9,742	29,778	29,778	29,778	49,814	49.814	49,814	69,850	27,498
28 333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792
29 334.4	Meters & Meter Installations	7,454	7,454	7,454	7,454	7,454	7,454	7,788	7,788	7,788	8,122	8,122	8,122	8,456	7,762
30 335.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	Ó	0
31 336.4	Backflow Prevention	0	ŏ	0	õ	õ	ŏ	ő	Ő	ō	ō	Õ	Ō	0	0
32 339.4	Other Plant & Misc. Equipment	0	Ō	Ō	õ	õ	õ	. 0	0	ō	Ō	0	Ō	0	0
33 GENER	AL 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	2,065	2.065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065
36 340.5	Office Furniture & Equipment	0	0	0	0	. 0	0	0	0	0	0	0	0	0	0
37 340.51	Computer Equipment	1,765	1,765	1,765	1,918	1,918	2,545	2,657	2,657	2,657	2,657	2,657	2,657	6,214	2,603
38 341.5	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	C	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	0	0	0	0	0	0	0	0	0	0
41 344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 345.5	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 346.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 347.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 TOT#	AL.	139,235	139,235	139,235	139,388	141,790	142,416	162,898	162,898	162,898	183,268	183,268	183,268	233,195	162,538
47	Subtotal Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782

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Schedule of Water Plant in Service By Primary Account Test Year Average balance Venetian Village Docket No. 060368-WS Schedule Year Ending 12/31/07 Historical [] Projected [X]

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

							-								
Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	C
3 302.1	Franchises	553	553	553	553	553	553	553	553	553	553	553	553	553	553
4 339.1	Other Plant & Misc. Equipment	0	0000	0	0	0	0	0	0	0	0	0	0	0	(
5 SOUR	CE OF SUPPLY & PUMPING PLANT	-	-	-	-	-	-	-							
6 303.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(
7 304.2	Structures & Improvements	38,426	38,426	38,426	38,620	38,620	38,620	38,814	38,814	38,814	39,008	39,008	39,008	39,202	38,754
8 305.2	Collect. & Impound Reservoirs	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	C
10 307.2	Wells & Springs	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
11 308.2	Infiltration Galleries & Tunnels	0	0	Ó	0	0	0	0	0	0	0	0	0	0	(
12 309.2	Supply Mains	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
13 310.2	Power Generation Equipment	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,828	20,82
14 311.2	Pumping Equipment	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,329	10,32
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
16 WATE	R TREATMENT PLANT														
17 303.3	Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,78
18 304.3	Structures & Improvements	0	. 0	0	0	0	0	0	0	0	0	0	0	0	(
19 311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
20 320.3	Water Treatment Equipment	1,985	1.985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,98
21 339.3	Other Plant & Misc. Equipment	0	. 0	0	0	0	0	0	0	0	0	0	0	0	(
22 TRANS	MISSION & DISTRIBUTION PLANT														
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	I I
24 304.4	Structures & improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	1
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
26 330.4	Distr. Reservoirs & Standpipes	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362	52,362
27 331.4	Transm. & Distribution Mains	69,850	69,850	69,850	70,964	70,964	70,964	72,078	72,078	72,078	73,192	73,192	73,192	74,306	71,73
28 333.4	Services	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,792	15,79
29 334.4	Meters & Meter Installations	8,456	8,456	8,456	9,070	9,070	9,070	9,684	9,684	9,684	10,298	10,298	10,298	10,912	9,49
30 335.4	Hydrants	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	1
32 339.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
33 GENEF	RAL PLANT														
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
35 304.5	Structures & improvements	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,065	2,06
36 340.5	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
37 340.51	Computer Equipment	6,214	6,338	6,501	6,811	7,060	7,258	7,454	7,605	7,740	7,984	8,113	8,238	8,396	7,36
38 341.5	Transportation Equipment	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	
40 343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
41 344.5	Laboratory Equipment	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	
43 346.5	Communication Equipment	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	
45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	. 0	0	0	
46 TOT	AL	233,195	233,319	233,482	235,714	235,963	236,161	238,279	238,431	238,565	240,731	240,861	240,985	243,065	237,59
47	Subtotal Land & Land Rights	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,782	1,78
	Subtotal Lanu & Lanu Rights	1,702	1,702	1,702	1,102	1,102	1,702	1,702	1,102	1,102		1,1 02		.,	

Florida Public Service Commission

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

printed 11/17/2006 4:11 AM

 Schedule of Sewer Plant in Service By Primary Account
 Florida Public Service

 Test Year Average balance
 Schedule:
 A-6

 Venetian Village
 Schedule:
 A-6

 Docket No. 060368-WS
 Page:
 1 of 5

 Test Year Ending December 31 of
 Preparer:
 Robe

 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

2

2

j.

(1) (2) (3) (4) (5) (7) (8) (7) (9) (10) Line Adjusted Mon-Used 20 deft Mon-Use	Expla	anation:	Provide the Average Sewer Plant in Ser						Used and Use			
Inc. Acct Adjusted Mon-Used & Usef() Adjusted Non-Used & Usef() Adjusted Non-Used & Usef() 1 NITAWGELE PLANT 0 0.00% 0 </td <td><u> </u></td> <td></td> <td></td> <td>(2)</td> <td>(3)</td> <td>(4)</td> <td>(5)</td> <td>(6)</td> <td>(7)</td> <td>(8)</td> <td>(9)</td> <td></td>	<u> </u>			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
bol. No. Account Name Balance % Anount Datance % Anount 1 INTANGELEPLANT 0 0.00% 0 0.0				Law and the second s								
Introversite Description Description Description Description 1 NTANDBLE FLANT 0 0.00% 0 225 0.00% 0 225 0.00% 0 225 0.00% 0 225 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0	Line						· · ·					
2 38:1 Organization 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 38:21 Financhises 0.00% 0 0.00%	No.			Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
3 3 2 5 3 0.00% 0 2.25 0.00% 0 3 389.1 Other Plant & Miss. Equipment 0 0.00%							_			•	0.000/	
1 1 1 1 0 0.00% 0			-									
6 COLLECTION PLANT 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00%												
6 83.2 Land & Land Rights 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00%				0	0.00%	U	U	0.00%	U	0	0.00%	0
7 364.2 Structures 18,716 0.00% 0 0.00% 0 56,216 0.00% 0 0.00%				0	0.00%		0	0.009/	_	٥	0.00%	0
b 555.2 Down's Centration Equipment 0 0.00% 0 <td></td>												
b B B B SCO2 Collection Severs - Force 10.33 CO0% 0 SCO2 Collection Severs - Gravity B B Collection Severs - Gravity D Col% D Col% <thcol%< th=""> <</thcol%<>						-						
10 961.2 Collection Servers - Gravity E6,091 0.00% 0 66.091 0.00% 0 13 362.2 Special Collection Services 0 0.00% 0 0.00% 0 1.238 0.00% 0 1.238 0.00% 0 1.238 0.00% 0 1.238 0.00% 0				-			-					
11 B22 Special Collecting Structures 0 0.00% 0 0 0.00% 0 1.238 0.00% 0 1.238 0.00% 0 1.238 0.00% 0 1.238 0.00% 0 1.238 0.00% 0 0 0.00% 0 0.00% 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00%												
12 SS3.2 Services to Customere 10,476 0.00% 0 11,253 0.00% 0 1,253 0.00% 0 1,253 0.00% 0 1,253 0.00% 0 1,253 0.00% 0						-	,		-	,		
13 364.2 Flow Measuing Devices 1,253 0.00% 0 1,253 0.00% 0 13 365.2 Flow Measuing Installations 0 0.00%				-			-			-		
12 365.2 Figw Measuring Installations 0 0.00%						-			-	,		
15 389.2 Other Plant & Mac. Equipment 0 0.00% 0 0.00% 0 0.00% 0 17 353.3 Land R Land Rights 0 0.00% <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>												
16 SYSTEM PUMPING PLANT 0 0.00% 0 132 0.00% 0 132 0.00% 0 132 0.00% 0 132 0.00% 0 132 0.00% 0 132 0.00% 0 0 0.00% 0 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00%						-						
17 353.3 Land & Land Rights 0 0.00% 0 1.32 0.00% 0 1.32 0.00% 0 1.32 0.00% 0 0.0				•	0,00,0	Ű	Ů	0.00 /0	Ŭ	v	0.0070	•
18 363.3 Structures & Improvements 1.021 0.00% 0 1.659 0.00% 0				0	0.00%	0	0	0.00%	0	0	0.00%	0
19 353.3 Power Generation Equipment 0 0.00% 0 0 0.00% 0 7 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0				-		-	-					
20 370.3 Receiving Weils 7.478 0.00% 0 7.478 0.00% 0 7.478 0.00% 0 174.78 0.00% 0 150 0.00% 0 150 0.00% 0 152 0.00% 0 132 0.00% 0 132 0.00% 0 132 0.00% 0 172.79 0.00% 0 172.79 0.00% 0						0						
21 371.3 Pumping Equipment 38,822 0.00% 0 41,607 0.00% 0 132 0.00% 0 23 383.6 Other Plant & Mics. Equipment 112 0.00% 0 132 0.00% 0 23 TREATMENT AND DISPOSAL PLANT 17.279 0.00% 0 0.				7,478		0	7,478					
22 389.3 Other Plant & Mos. Equipment 112 0.00% 0 132 0.00% 0 24 353.4 Land & Land Rights 17.279 0.00% 0 0.00% 0 0.00% 0 0.00% 0 24 353.4 Land & Land Rights 17.279 0.00% 0 0.00%	21		Pumping Equipment	38,822	0.00%	0			Ó	-		
23 TREATMENT AND DISPOSAL PLANT 17.279 0.00% 0	22	389.3		112		0			ō			
25 354.4 Structures & Improvements 0 0.00% <	23	TREAT	MENT AND DISPOSAL PLANT									
26 355.4 Power Generation Equipment 0 0.00% 0 0.00% 0 0.00% 0 132,557 0.00% 0 133,164 0.00% 0 133,154 0.00% 0 108,154 0.00% 0 0.00%	24	353.4	Land & Land Rights	17,279	0.00%	0	17,279	0.00%	0	17,279	0.00%	0
27 380.4 Treatment & Disposal Equipment 132,301 0.00% 0 136,154 0.00% 0 28 381.4 Plant Severs 1,099 0.00% 0	25	354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	0
28 3814 Plant Severs 0 0.00% 0 0.00% 0 1.099 0.00% 0 1.099 0.00% 0	26	355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	0
29 382.4 Outfail Sewer Lines 1,099 0.00% 0 1,099 0.00% 0 0.00% </td <td>27</td> <td>380.4</td> <td>Treatment & Disposal Equipment</td> <td>132,301</td> <td>0.00%</td> <td>0</td> <td>132,597</td> <td>0.00%</td> <td>0</td> <td>136,154</td> <td>0.00%</td> <td>0</td>	27	380.4	Treatment & Disposal Equipment	132,301	0.00%	0	132,597	0.00%	0	136,154	0.00%	0
30 389.4 Other Plant & Misc. Equipment 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% <t< td=""><td>28</td><td>381.4</td><td></td><td>0</td><td>0.00%</td><td>0</td><td>0</td><td>0.00%</td><td>0</td><td>0</td><td>0.00%</td><td>0</td></t<>	28	381.4		0	0.00%	0	0	0.00%	0	0	0.00%	0
31 RECLAIMED WATER TREATMENT PLANT 0 <				1,099		-	1,099	0.00%	0	1,099	0.00%	0
32 383.5 Land A Land Rights 0 0.00% 0 0.00% 0 0.00% 0 33 364.5 Structures & Improvements 0 0.00% 0<				0	0.00%	0	0	0.00%	0	0	0.00%	0
33 334.5 Structures & Improvements 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 34 355.5 Power Generation Equipment 0 0.00%	-											
34 355.5 Power Generation Equipment 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 35 371.5 Pumping Equipment 0 0.00% 0<								0.00%	0	0	0.00%	0
35 371.5 Pumping Equipment 0 0.00% 0 0.00% 0 0.00% 0 36 374.5 Reuse Distribution Reservoirs 0 0.00% 0 0.00% 0 0.00% 0 38.5 Treatment & Disposal Equipment 0 0.00% 0 0.00% 0 0.00% 0 38.5 Other Plant & Misc. Equipment 0 0.00% 0 0.00% 0 0.00% 0 41 352.6 Franchises 0 0.00% 0 0.00% 0 0.00% 0 42 353.6 Land & Land Rights 0 0.00% 0 0.00% 0 0.00% 0 43 56.6 Reuse Services 0 0.00% 0 0.00% 0 0.00% 0 43 371.6 Pumping Equipment 0 0.00% 0 0.00% 0 0.00% 0 43 56.6 Reuse Services 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00%												
36 374.5 Reuse Distribution Reservoirs 0 0.00% 0 0.00% 0 0.00% 0 37 380.5 Treatment & Disposal Equipment 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 381.5 Plant Sewers 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 40 RECLAIMED WATER DISTRIBUTION PLANT 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 41 352.6 Franchises 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 43 354.6 Structures & Improvements 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 0.00% <t< td=""><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>				-		-						
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52 354.7 Structures & Improvements 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 53 390.7 Office Furniture & Equipment 0 0.00% 0 0.00% 0 0.00% 0 54 390.7 Computer Equipment 207 0.00% 0 1,595 0.00% 0 4,513 0.00% 0 55 391.7 Transportation Equipment 0 0.00% 0 0				0	0.00%	0	0	0.00%	o	0	0.00%	0
53 390.7 Office Furniture & Equipment 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 54 390.71 Computer Equipment 207 0.00% 0 1,595 0.00% 0 4,513 0.00% 0 55 391.7 Transportation Equipment 0 0.00% 0 0 0.00% 0 0.00% 0 56 392.7 Stores Equipment 0 0.00% 0 0 0.00% 0 0.00% 0 57 393.7 Tools, Shop & Garage Equipment 0 0.00% 0 0 0.00% 0 0.00% 0 58 394.7 Laboratory Equipment 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 <td></td> <td></td> <td></td> <td>0</td> <td>0.00%</td> <td>0</td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td>				0	0.00%	0	0					
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56 392.7 Stores Equipment 0 0.00% 0 0.00% 0 0.00% 0 57 393.7 Tools, Shop & Garage Equipment 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0 58 394.7 Laboratory Equipment 0 0.00% 0 0.00% 0 0.00% 0 59 395.7 Power Operated Equipment 0 0.00% 0 0.00% 0 0.00% 0 60 396.7 Communication Equipment 0 0.00% 0 0.00% 0 0.00% 0 61 397.7 Miscellaneous Equipment 0 0.00% 0 0 0.00% 0 0.00% 0 62 398.7 Other Tangible Plant 0 0.00% 0 0 0.00% 0 0 0.00% 0 63 TOTAL 307.312 0 320,530 0 409,215 0				0	0.00%	0	. 0	0.00%	0		0.00%	0
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58 394.7 Laboratory Equipment 0 0.00% 0 0.00% 0 0.00% 0 59 395.7 Power Operated Equipment 0 0.00% 0						0	0	0.00%	0	0		
59 395.7 Power Operated Equipment 0 0.00% 0 0 0.00% 0 0 0.00% 0 0 0.00%<							0	0.00%	0			
60 396.7 Communication Equipment 0 0.00% 0 0 0 0.00% 0 0 0 0 0 0							0	0.00%	0	0		
61 397.7 Miscellaneous Equipment 0 0.00% 0 0 0 0.00% 0 0 0.00% 0 0 0 0 0 0 0 0 0 0 0 0 0 </td <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>0.00%</td> <td>0</td> <td>0</td> <td>0.00%</td> <td></td>				-		-		0.00%	0	0	0.00%	
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63 TOTAL 307,312 0 320,530 0 409,215 0 64 Total and and and load Bibbs 12,000 12,000 1 1 0 <td>62</td> <td>398.7</td> <td>Other Tangible Plant</td> <td>0</td> <td>0.00%</td> <td>0</td> <td>0</td> <td>0.00%</td> <td>0</td> <td>0</td> <td></td> <td></td>	62	398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0		
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0 17,279 0 17,279 0 17,279 0	64	Total	and and Land Pichts	47.070		_		-				
	04	i Ulai L	and and Land Rights	17,279	-	0	17,279	=	0	17,279	:	0

A-6 1 of 5 Robert M. Griffin

Florida Public Service Commission

Schedule of Sewer Plant in Text Voor Augusto Malagoo	Schedule of Sewer Plant in Service By Primary Account	ccount								Flo	rida Public Sı	Florida Public Service Commission	ssion		
Venter Verlage datation Venter VVIIIage Docket No. 060368-WS Test Year Ending 12/31/05 Historical (X) Projected 1	s S 1/05 2d1]	Explanation: Pro	vide the mont	h ending Per E	Books balance	Provide the month ending Per Books balances for Sever Plant in Service by primary account for each month of the	nt in Service b	v primary accor	unt for each m	Sci Pre Pre	Schedule: A-6 Page: 2 c Preparer: Ro	s 15 5 bert M. Griffin e ending balan	A-6 2 of 5 Robert M. Griffin and the ending balance for the prior year.	year.	
	(1)	(2)	(3)	(4)	(5)	(6)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)
Line Acct No. No.	Account Name	Prior Year	lan	Fah	Mar	Anr	Mav	unp	, Int	Aud	Sep	Oct	Nov	Dec	Average Balance
1 INTANGIBLE PLANT 2 351.1 Organization	1. 🗲	0				-	-	-				-	0	0	0
352.1 389.1	Franchises Other Plant & Misc. Equipment	00	00	00	00	00	00	00	00	o o	00	• •	00	00	00
5 COLLECTION PLANT 6 353.2 Land & Land	FION PLANT Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
354.2 355.2	Structures & Improvements Dower Generation Equipment	00	00	00	00	00	00	00	00	00	00	00	00	0 0	00
360.2	Collection Severs - Force	00	00			00	00	• •	00	00	00	000		00	00
10 361.2 Collection 11 362 2 Special	Collection Sewers - Gravity Snecial Collecting Structures	00	00	00	00	• -	0 0	0 0	0 0	0 0	00	• •			00
363.2	Services to Customers	00	0	00	0	00	00	000	00		00	00	00	00	00
364.2 365.2	Flow Measuring Devices Flow Measuring Installations	00	00	00	00	00	0 0			- o	00	00		00	00
389.2 SVSTFM	Other Plant & Misc. Equipment PLIMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
353.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0
354.3	Structures & Improvements	0 (0 (0	0	0 0	0 0	• •	00	0 0	• •	00	00	00	ə c
370.3	Power Generation Equipment Receiving Wells	00	00	00	00		- 0	• •		00	00	00	00	0	0
371.3	g Equipment	0	0	0	00	0	0 0	00	00	00	00	• •	00	0 0	00
22 389.3 UINELP 23 TREATMENT AN	389.3 Under Plant & Misc. Equipment TREATMENT AND DISPOSAL PLANT	5	0	Ð	0	Ð	5	5	5	0	5	•	5	5	,
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0 0
354.4	Structures & Improvements	0	0	0	0 0	0 0	0 0	00	00	0 0	0	0 0	00	0 0	ə c
27 380.4 Prower of 27 380.4 Treatme	Power Generation Equipment Treatment & Disposal Equipment	00	0 0	- 0	00		- 0	- 0			00	00	0	0	00
381.4	ewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0 (
	Outfall Sewer Lines	0 0	00	00	00	0 0	00	00	00	00	00	0 0	0 0	0 0	
	UTHER FLAINT & INISC. EQUIPMENT AED WATER TREATMENT PLANT	5	>	>	Ð	Ð	5	>	5	>	5	>	•	•	
32 353.5 Land & 1	353.5 Land & Land Rights	0	0	0	0 0	0	00	00	00	0 0	0 0	00	00	00	00
	Power Generation Equipment	00	- 0	00	00	00	00	00	• •	• •	00	• •	0	0	0
371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0 0	• •	00	00	00	00
36 374.5 Reuse [37 380.5 Treatme	Reuse Distribution Reservoirs Treatment & Disposal Equipment	0 0	0 C	0 0	00	0 C	0 0	00	• •	0 0	00	00	00	00	00
	swers	0	• •	0	0	0	0	0	0	0	0	0	0	0 0	0 0
	389.5 Other Plant & Misc. Equipment REC: AIMED WATER DISTRIBILITION PI ANT	0	0	0	0	0	0	0	0	0	ð	0	0	Þ	5
	ses	0	0	0	0	0	0	0	0	0	0	0 0	00	00	00
	Land & Land Rights Structures & Improvements	00	00	0 0	0 0	00	0 0	0 0	0 0	00	ə c	- c		00	00
355.6	Power Generation Equipment	0	00	0	• •	0	00	0	0	0	• •	0	0	0	0 (
366.6	Reuse Services	00	00	0 0	0 0	00	•	0 0	00	00	00	0 0	0 0	0 0	50
	Pumping Equipment	00	00	0	00	00	00	• •	0	00	• •	0	0	0	0
375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0 (0	0 0	0 0	00	0 0	00
49 389.6 Uther Pla 50 GENERAL PLANT	Other Plant & Misc. Equipment 1 Pi ANT	0	0	0	0	0	9	0	0	0	Ð	•	5	>	>
353.7	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
354.7	Structures & Improvements	0	0	0	0	0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	00	00
390.7	Office Furniture & Equipment Committer Equipment	00	00	0 0	0 0	• •		- -		0 0			00	0	00
391.7	Transportation Equipment	• •	0	0	• •	0	0	0	0	0	0	0	0	0	0 (
392.7	Stores Equipment	0	0 0	0 0	0 (0 0	0 0	0 0	00	00	00	00	0 0	- c	
394.7	roois, srrop & Garage Equipment Laboratory Equipment	- 0	- 0	00		00	00	00	00	00	0		0	00	0
395.7	Power Operated Equipment	0	• •	0	0	0	0	0	0	0	0	0	0	0	0 0
396.7	Communication Equipment	0	0	0	0	0	0 0	0	0 0	0 0	0 0	00	0 0	0 0	00
61 397.7 Miscellar 62 398.7 Other Ta	Miscellaneous Equipment Other Tangible Plant	00	00	00	00			- 0		• •	00		00	00	• •
				č			c	c		c	c		0		
TOTAL			0	0	0	0	0	0	.	5					
64 Subtot	Subtotal Land & Land Rights	0	•	0	0	0	•	•	0	0 000 - #	0	0		0 0	5
		Note: 2005 Per B	look balances	are zero sinci	s system's bala	nces were aggi	egated at an /	Administrative L	Level pending	The routing	r regarung pro	per valances	ar orus auquis		

Schedule of Sewer Plant in Service By Prima	ary Account
Test Year Average balance	
Venetian Village	
Docket No. 060368-WS	
Test Year Ending 12/31/05	
Historical [X] Projected []	Explar

Province Pro

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Schedule: A-6 Page: 3 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 Test Year and the ending balance for the prior year.

ine Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	IGIBLE PLANT														
2 351.1 3 352.1	5	0	0	0	0	0	0	0	0	0	0	0	0	0	1
3 352.1 4 389.1	Franchises Other Plant & Misc. Equipment	325	325	325	325	325	325	325	325	325	325	325	325	325	32
	ECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 353.2		0	0	0	0	0	0	0	n	0	0	0	0	0	
7 354.2	Structures & Improvements	18,716	18,716	18,716					•	18,716	18,716	18,716	18,716	18,716	18,71
8 355.2	Power Generation Equipment	10,710	10,710	10,710	18,716 0	18,716 0	18.716 0	18,716 0	18,716 0	18,716	18,716	18,716	10,710	10,710	10,7
9 360.2	Collection Sewers - Force	10,133	10,133	10,133	10,133	10,133	10.133	10,133	10.133	10.133	10,133	10,133	10,133	10,133	10,13
10 361.2	Collection Sewers - Gravity	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68.0
1 362.2	Special Collecting Structures	00.001	00,031	00,031	00,091	00,091	00,091	00,091	00,091	00,091	00,051	00,031	00,031	00,051	00,0
2 363.2	Services to Customers	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10.4
3 364.2	Flow Measuring Devices	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,2
4 365.2	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 389.2	Other Plant & Misc. Equipment	Ō	ō	0	õ	ŏ	ő	ŏ	ő	õ	ŏ	ō	õ	ō	
6 SYSTE	EM PUMPING PLANT		-	-	-	•	-	•	•	•	•	-	-	-	
7 353.3	Land & Land Rights	.0	0	0	0	0	0	0	0	0	0	0	0	0	
8 354.3	Structures & Improvements	0	Ō	ō	Ō	õ	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1.659	1,0
9 355.3	Power Generation Equipment	0	Ō	ō	ō	ō	0	0	0	0	0	0	0	0	
0 370.3	Receiving Wells	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,4
1 371.3	Pumping Equipment	38,271	38,271	38,530	38.530	38,530	38,530	38,793	39,016	39.016	39,016	39.016	39,016	40,149	38,8
2 389.3	Other Plant & Misc. Equipment	0	0	132	132	132	132	132	132	132	132	132	132	132	1
	MENT AND DISPOSAL PLANT														
4 353.4	Land & Land Rights	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,2
5 354,4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 380.4	Treatment & Disposal Equipment	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,3
8 381.4	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 382.4	Outfall Sewer Lines	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1.099	1,099	1,099	1,099	1,099	1.0
0 389.4	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	MED WATER TREATMENT PLANT														
2 353.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 354.5	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
4 355.5	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 371.5	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
6 374.5	Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 380.5	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 381.5	Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 389.5 0 RECLA	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 352.6	IMED WATER DISTRIBUTION PLANT												•		
2 353.6	Franchises Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
3 354.6		0	0	0	0	0	0	0	0	0	0	0	0	0	
355.6	Structures & Improvements Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 366.6	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
5 367.6	Reuse Meters & Meter Installations	U	•	0		v	v	0	0	0	0	0	0	0	
7 371.6	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	Ű	
3 375.6	Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	÷	÷	0	0	0	0	0	
389.6	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	AL PLANT	U	U	U	U	U	U	0	0	0	U	,U	v	U	
1 353.7	Land & Land Rights	•	•	0	•	•	•			•	•		0	•	
2 354.7	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
390.7	Office Furniture & Equipment	0	0	0	-	0	v	•	0	•	-	0	0	0	
390.71	Computer Equipment	0	0	0	0	0	0	0	0	0	0 101	•	841	1,082	:
391.7	Transportation Equipment	0	0	0	0	0	0	0	0	0		666 0	841	1,082	
392.7	Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
393.7	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	U	
394.7	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
395.7 396.7	Communication Equipment	0	0	0	0	0	0	0	0	0	4	•	0	0	
397.7	Miscellaneous Equipment	0	0	0	0	•	0	•	0	•	0	0	. 0	0	
398.7	Other Tangible Plant	0	0	0		0	0	0	0	0	0	0	0	0	
330.1	Concertaingible Flaht	U	U	U	0	0	U	U	U	U	U	U	U	U	
TOT	AL	305,422	305,422	305,813	305,813	305,813	307,472	307,735	307,958	307,958	308,059	308,624	308,799	310,173	307,
	Subtotal Land & Land Rights	17,279	17,279	17,279	17,279	17,279	17,279	17.279	17,279	17,279	17.279	17.279	17.279	17.279	17,
		. , , , , , , , , , , , , , , , , , , ,			11,210	11,219	11,219	11,210			1.1410			,2.10	

Schedule of Sewer Plant In Service By Primary Account Test Year Average balance Venetian Village Docket No. 060368-WS Schedule Year Ending 12/31/06 Historical [] Projected [X] Expla

Schedule: A-6

Suitebure, Areo 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.

Acct (1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. Account Name	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
INTANGIBLE PLANT														
351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	3
352.1 Franchises	325	325	325	325	325	325	325	325	325	325	325	325	325 0	3.
389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
COLLECTION PLANT						_	_				•	0	0	
353.2 Land & Land Rights 354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0 18,716	55,216	21,5
354.2 Structures & Improvements 355.2 Power Generation Equipment	18,716 0	18.716	18,716	18,716	18,716	18,716	18,716	18,716	18,716 0	18,716 0	18,716 0	18,710	33,210	41,0
360.2 Collection Sewers - Force	10,133	0 10,133	0	0 10.133	0 10,133	0 10,133	0 15,963	0 15.963	15,963	21,793	21,793	21,793	27,623	15.5
361.2 Collection Sewers - Gravity	68.091	68,091	10,133		68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68.091	68,0
362.2 Special Collecting Structures	08,091	06,091	68.091 0	68,091 0	00,091	00.091	00,091	00,091	00,091	08,091	00,031	00,001	00,001	00,0
363.2 Services to Customers	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10,476	10.4
364.2 Flow Measuring Devices	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1.2
365.2 Flow Measuring Installations	1,235	1,200	1,200	1,200	1,255	1,2,55	1,200	0	0	0	0	0	0	
389.2 Other Plant & Misc. Equipment	0	0	0	ŏ	0	ő	ŏ	ő	ő	ŏ	ő	ŏ	õ	
SYSTEM PUMPING PLANT	0	0	0	U	0	0	U	v	v	0	v	v		
353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.3 Structures & Improvements	1.659	1,659	1,659	1,659	1,659	1,659	1.659	1,659	1,659	1.659	1,659	1,659	1.659	1,0
355.3 Power Generation Equipment	1,059	1,059	1.059	1,059	1,039	1.009	1.039	0.059	1,009	0	1,005	0	0	.,
370.3 Receiving Wells	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7.478	7,
371.3 Pumping Equipment	40,149	40,149	40,149	40,149	40,149	40,149	40,149	40,149	40,149	40,149	40,149	40,149	57,809	41,
389.3 Other Plant & Misc. Equipment	132	132	132	132	132	132	132	132	132	132	132	132	132	-
TREATMENT AND DISPOSAL PLANT	152	152	1.02	132	132	152	102	132	104	.02				
353.4 Land & Land Rights	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17.
354.4 Structures & Improvements	0	17,213	0	0	0	0	0	0	0	0	0	0	0	
355.4 Power Generation Equipment	0	0	0	ő	ő	0	ů	ő	õ	ŏ	ő	0	Ő	
380.4 Treatment & Disposal Equipment	132.301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	132,301	136,154	132
381.4 Plant Sewers	132,301	132,301	132,301	132,301	132,307	132,301	132,301	0	0	102,001	0	02,007	0	
382.4 Outfall Sewer Lines	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1.099	1,099	1,099	1,099	1.
382.4 Outfall Sewer Lines 389.4 Other Plant & Misc. Equipment	1,039	1,099	1,039	1,099	1.099	1.099	1,099	0	1,035	1,035	1,000	1,000	0	
RECLAIMED WATER TREATMENT PLANT	U	U	U	U	U	U	0	0	0	v	0	Ŭ	Ũ	
353.5 Land & Land Rights	0	0	0	D	0	0	0	0	0	0	0	0	0	
354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	ő	ő	ő	
355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	ő	ŏ	ő	
371.5 Pumping Equipment	0	0	0	0	0	0	0	0	ő	0	0	õ	ő	
374.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	ő	ő	ő	
380.5 Treatment & Disposal Equipment	0	ő	0	0	0	0	ő	0	0	0	0	ŏ	ő	
381.5 Plant Sewers	0	ő	0	0	0	ő	0	0	0	ő	0	ő	ŏ	
389.5 Other Plant & Misc. Equipment	0	0	0	0	0	ŏ	0	0	0	0	Ő	õ	ů	
RECLAIMED WATER DISTRIBUTION PLANT	0	0	U	U	U	0	0	v	U .	U	U	Ū	v	
352.6 Franchises	n	0	0	n	0	0	0	0	0	0	0	0	0	
353.6 Land & Land Rights	0	0	0	0	ő	ő	ň	0	ŏ	ő	ő	õ	ő	
354.6 Structures & Improvements	0	ŏ	0	0	ő	ő	0	ő	0 0	ŏ	ő	ŏ	ŏ	
355.6 Power Generation Equipment	0	0	0	0	ő	0	0	ő	ő	ŏ	ő	ő	ŏ	
366.6 Reuse Services	õ	0	ő	0	0	0	ő	ő	ő	ŏ	ů	ŏ	ŏ	
367.6 Reuse Meters & Meter Installations	0	n n	0	0	0	ő	0	ů	ő	ŏ	õ	ŏ	ŏ	
371.6 Pumping Equipment	ň	ő	ů.	ŏ	ő	õ	ŏ	0	ŏ	ŏ	õ	ŏ	Ő	
375.6 Reuse Transmission & Distr. Sys.	Ő	ő	ő	0	ň	0	ň	ő	ŏ	ŏ	0	ő	· Ő	
389.6 Other Plant & Misc. Equipment	ő	ő	ő	0	0	ő	ő	ő	õ	ŏ	ő	ő	ő	
GENERAL PLANT	U	0	Ū	v	v	0	U	Ū	v	Ū	Ŭ	· ·	•	
353.7 Land & Land Rights	0	0	0	0	a	0	0	0	0	0	0	0	0	
354.7 Structures & Improvements	0	0	0	0	0	Ő	. 0	ŏ	ő	ő	ő	ő	ŏ	
390.7 Office Furniture & Equipment	0	0	0 0	0	0	ñ	0	ő	ŏ	ŏ	Ő	ŏ	ŏ	
390.71 Computer Equipment	1,082	1.082	1,082	1,176	1,176	1,560	1.629	1,629	1.629	1.629	1,629	1,629	3,809	1
391.7 Transportation Equipment	1,002	1,002	1,082	1,170	1,170	1,500	1,023	1,025	1,025	1.025	0	0	0	
392.7 Stores Equipment	0	0	ŏ	ů ů	0	ŏ	, o	ő	0	ő	ő	ŏ	ő	
393.7 Tools. Shop & Garage Equipment	0	ő	0	D	0	ŏ	ő	ő	ő	ő	0	ŏ	ŏ	
394.7 Laboratory Equipment	0	0	0	0	0	ő	ő	0	ő	ŏ	ő	ő	ň	
395.7 Power Operated Equipment	ŏ	0	0	0 0	ő	D	ŏ	ő	0	ő	ŏ	ŏ	ŏ	
396.7 Communication Equipment	ŏ	0	0	0	ő	0	ŏ	0	ŏ	ŏ	ŏ	ŏ	ŏ	
397.7 Miscellaneous Equipment	ő	ŏ	0	ő	0	0	ŏ	Ő	ŏ	ŏ	ő	ő	ŏ	
	0	0	0	0	0	0	ŏ	0	ŏ	ő	ŏ	ŏ	ŏ	
398.7 Other Tangible Plant –	310,173	310,173	310,173	310.267	310,267	310,651	316,550	316,550	316,550	322,380	322,380	322,380	388,403	320

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

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D			

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

Historical [] Projected [X]

Schedule: A-6

Florida Public Service Commission

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.

Acct	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. Account Name	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
INTANGIBLE PLANT		_		_	_		_	_	_	-				
351.1 Organization	0	0	0	0	0	0	. 0	0	0	0	0	0	0	3
352.1 Franchises 389.1 Other Plant & Misc. Equipment	325	325	325	325	325	325	325	325	325	325	325	325	325 0	3
389.1 Other Plant & Misc. Equipment COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	
353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.2 Structures & Improvements	55,216	55,216	55,216	55,216	55,216	55,216	55,216	55,216	55,216	55,216	55,216	55,216	55,216	55,2
355.2 Power Generation Equipment	33,216	00,216	00,210	55.216	55,216 0	55,216 0	55,216 0	55,216	55,216	55,216 0	00,210	55,210	55,210	50,
360.2 Collection Sewers - Force	27,623	27,623	27.623	31,995	31,995	31.995	36.367	36.367	36,367	40,739	40,739	40,739	45,111	35,
361.2 Collection Sewers - Gravity	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,091	68,
362.2 Special Collecting Structures	00,001	00,001	00,037	00,031	00,001	00,031	00,031	00,001	00,001	00,001	00,001	0	00,001	
363.2 Services to Customers	10,476	10,476	10,476	11,601	11,601	11,601	12,726	12,726	12,726	13.851	13,851	13,851	14,976	12,
364.2 Flow Measuring Devices	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1.253	1,253	1,253	1,253	1,253	1,253	1.
365.2 Flow Measuring Installations	0	0	0	0	,,200	1,200	7,200	0	0	0	0	0	0	
389.2 Other Plant & Misc, Equipment	õ	õ	ů	õ	ŏ	õ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ō	
SYSTEM PUMPING PLANT	0	0	•	v	v	Ŷ	Ũ	0	v	•	Ū	v	·	
353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.3 Structures & Improvements	1.659	1,659	1,659	1,659	1.659	1.659	1.659	1,659	1.659	1,659	1.659	1.659	1,659	1
355.3 Power Generation Equipment	0,000	0	0	0	1,000	1,005	0	0	0	0	0	0	0	
370.3 Receiving Wells	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7
371.3 Pumping Equipment	57,809	57,809	57,809	57,809	57,809	57,809	77,877	77,877	77,877	77,877	77,877	77,877	77,877	68
389.3 Other Plant & Misc. Equipment	132	132	132	132	132	132	132	132	132	132	132	132	132	
TREATMENT AND DISPOSAL PLANT	102	.02	102	102	102	102	104	101	104.	102	102		-02	
353.4 Land & Land Rights	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17
354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.4 Power Generation Equipment	ő	ŏ	ő	ő	0	. 0	0	0	õ	ŏ	ő	ŏ	ő	
380.4 Treatment & Disposal Equipment	136,154	136,154	136,154	136,154	136,154	136,154	136,154	136,154	136,154	136,154	136,154	136,154	136,154	136
381.4 Plant Sewers	0	130,134	130,134	130,134	130,134	130,134	130,134	130,134	0	0	100,104	100,104	0,104	100
382.4 Outfall Sewer Lines	1.099	1.099	1,099	1,099	1,099	1,099	-	1,099	1,099	1,099	1.099	1,099	1,099	1
389.4 Other Plant & Misc. Equipment	1.099	1,099	1,099	1,099	1,099	1.099	1,099	1.099	1.099	1,099	1,099	1,039	1,055	
RECLAIMED WATER TREATMENT PLANT	U	U	U	U	U	U	U	0	U	U	0	0	0	
353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.5 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
371.5 Pumping Equipment	0	0	0	0	0	•	•	-	0	0	0	0	0	
374.5 Reuse Distribution Reservoirs	0		•		0	0	0	0	•	v	0		ő	
	U	0	0	0	0	0	0	0	0	0	0	0	0	
380.5 Treatment & Disposal Equipment 381.5 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	
389.5 Other Plant & Misc. Equipment	0	0	0	v	0	•	0	Ŷ	0	0	0	0	0	
RECLAIMED WATER DISTRIBUTION PLANT	U	Ŭ	U	0	0	0	0	0	U	0	U	U	Ű	
352.6 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	
353.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.6 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
366.6 Reuse Services	0	0	0	Ō	Ō	ō	0	Ō	Ō	0	0	0	Ó	
367.6 Reuse Meters & Meter Installations	0	0	Ō	0	Ō	0	ō	ō	Ō	Ō	Ō	0	0	
371.6 Pumping Equipment	0	0	0	ō	Ō	ō	Ō	ō	Ō	0	Ō	0	0	
75.6 Reuse Transmission & Distr. Sys.	0	Ō	ō	ō	Ō	ō	ō	õ	Ō	ō	Ō	Ō	0	
389.6 Other Plant & Misc. Equipment	ō	ō	Ō	ŏ	ŏ	õ	ŏ	õ	ŏ	ő	õ	ŏ	õ	
GENERAL PLANT	•	-	-	3			-	-	-	2	-	-		
353.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.7 Structures & Improvements	Ő	ŏ	Ö	ŏ	ő	ŏ	ŏ	õ	ŏ	õ	ŏ	ŏ	õ	
390.7 Office Furniture & Equipment	õ	õ	ŏ	õ	ő	õ	õ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	
390.71 Computer Equipment	3,809	3,885	3,984	4,175	4,327	4,448	4,569	4,661	4,744	4,893	4,973	5,049	5,146	4
391.7 Transportation Equipment	0,005	0,000	0,004	4,170	4,521	-,0	4.000	4,001	4,144	4,000	1,010	0,040	0,140	
392.7 Stores Equipment	ŏ	õ	ŏ	ŏ	0	ő	ŏ	ő	ŏ	ő	ŏ	ň	ŏ	
393.7 Tools, Shop & Garage Equipment	ő	0	ő	· ň	ő	0	0	ŏ	ő	0	ŏ	ň	ň	
394.7 Laboratory Equipment	ő	0	0	0	0	ő	ŏ	ŏ	ő	0	ŏ	õ	ő	
395.7 Power Operated Equipment	0	0	0	0	0	ő	0	0	0	0	0	0	0	
396.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
397.7 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
398.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
3		•			·	-	-		-		v	-	•	
TOTAL	388,403	388,479	388,578	394,266	394,418	394,539	420,225	420,317	420,400	426,046	426,126	426,202	431,796	409
Subtotal Land & Land Rights	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17,279	17

Non-Used and Useful Plant - Summary	Florida Public Service Commission
Venetian Village Docket No. 060368-WS Test Year Ending December 31 of Historical 2005, Projected 2006 & 2007	Schedule: A-7 Page: 1 of 1 Preparer: Robert M. Griffin

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

	(1)	(2) Base Year 2005	(3) Intermediate	(4) e Year 2006	(5) Projected Rat		(9)
Line No.	Description	Adjusted Balance	Adjustments	Adjusted Balance	Adjustments	Adjusted Balance	Supporting Schedules
	Water	<u></u>					
1	Plant in Service	0	0	0	0	0	A-5
2	Land	0	0	0	0	0	A-5
3	Less: Accumulated Depreciation	0	0	0	0	0	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	0	0	0	0	0	
	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	

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

Venetian Village	Schedule:	A-8
Docket No. 060368-WS	Page:	1 of 2
Projected Test Year Ending 12/31/07	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.

unare	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	alances for this system begin June 30, 2004 in ac	cordance with PSC Amend	atory Order
1	12/31/92 Balance		
	1993		
2	Additions		
3	Retirements		
4	Adjustments		
5	12/31/93 Balance		
	1994		
6	Additions		
7	Retirements		
8	Adjustments		
9	12/31/94 Balance		
	1995		
10	Additions		
11	Retirements		
12	Adjustments		
13	12/31/95 Balance		
	1996		
14	Additions		
15	Retirements		
16	Adjustments		
17	12/31/96 Balance		
	1997		
18	Additions		
19	Retirements		
20 21	Adjustments 12/31/97 Balance		
, Z 1			
~~~	1998		
22	Additions		
23	Retirements		
24 25	Adjustments 12/31/98 Balance		
20			
	1999		
26	Additions		
27	Retirements		
28	Adjustments		
29	12/31/99 Balance		

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	dule of Water and Sewer Accumulated al Balances Subsequent to Last Estab		Florida Pu	blic Service Com
Dock	t <b>ian Village</b> et No. 060368-WS cted Test Year Ending 12/31/07		Schedule: Page: Preparer:	A-8 2 of 2 Robert M. Griffin
Expla	nation: Schedule A-8 continued			
Line No.	(1) Description	(2) Water Year End Balance		(3) Sewer Year End Balance
	palances for this system begin June 30		PSC Ameno	
30 31 32 33	2000 Additions Retirements Adjustments 12/31/00 Balance		-	
	2001 Additions Retirements Adjustments 12/31/01 Balance		-	
38 39 40 41	2002 Additions Retirements Adjustments 12/31/02 Balance		-	
42 43 44 45	2003 Additions Retirements Adjustments 06/30/04 Amend. Order Balance	53,875	-	154,745
46 47 48 49	2004 Additions Retirements Adjustments 12/31/04 Balance	2,210 (355) 0 55,730	-	6,433 (177) 0 161,001
50 51 52 53	2005 Additions Retirements Adjustments 12/31/05 Balance	4,558 (5,602) 61 54,747	-	12,936 (6,294) 
54 55 56 57	2006 Additions Retirements Adjustments 12/31/06 Balance	5,190 (819) 445_ 59,563		13,202 (15,798) 
58 59 60 61	2007 Additions Retirements Adjustments 12/31/07 Balance	7,032 (1,588) 66,249		16,535 (7,444) 
	Supporting Schedules; A-9, A-10 (pp 2-			

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

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Florida Public Service Commission

Schedule:A-9Page:1 of 5Preparer:Robert M. Griffin

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

		(1)	(2) Historic	(3) al Base Yea	(4) ar 2005	(5) Interme	(6) diate Year	(7) 7 2006	(8) Projecte	(9) d Rate Ye	(10) a <b>r 2007</b>
Line	Acct		Adjusted	Non-Used	& Useful	Adjusted	Non-Use	d & Useful	Adjusted	Non-Use	d & Useful
No.	No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1			0	0.000/	0	0	0.00%	0	0	0.00%	(
2	301.1	Organization	0	0.00%				0	341	0.00%	(
3	302.1	Franchises	314	0.00%	0	328	0.00%		. 341		(
4	339.1	Other Plant & Misc. Equipment	0	0.00%	U	0	0.00%	0	U	0.00%	L L
5		E OF SUPPLY & PUMPING PLANT	•	0.000/		•	0.000/		0	0.000/	(
6	303.2	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
7	304.2	Structures & Improvements	4,832	0.00%	0	5,216	0.00%	0	5,981	0.00%	
8	305.2	Collect & Impound Reservoirs	0	0.00%	0	0	0.00%	0	0	0.00%	
9	306.2	Lake, River & Other Intakes	0	0.00%	0	0	0.00%	0	0	0.00%	
10	307.2	Wells & Springs	1,956	0.00%	0	2,063	0.00%	0	2,169	0.00%	
11	308.2	Infiltration Galleries & Tunnels	0	0.00%	0	0	0.00%	0	0	0.00%	
12	309.2	Supply Mains	411	0.00%	0	450	0.00%	0	489	0.00%	
13	310.2	Power Generation Equipment	14,623	0.00%	0	15,665	0.00%	0	16,706	0.00%	
14	311.2	Pumping Equipment	7,437	0.00%	0	7,954	0.00%	0	8,470	0.00%	
15	339.2	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
16		TREATMENT PLANT									
17	303.3	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
18	304.3	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
19	311.3	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
20	320.3	Water Treatment Equipment	1,083	0.00%	0	1,173	0.00%	0	1,264	0.00%	
21 22		Other Plant & Misc. Equipment MISSION & DISTRIBUTION PLANT	0	0.00%	0	0	0.00%	0	0	0.00%	
23	303.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
24	304.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
25	311.4	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
26	330.4	Distr. Reservoirs & Standpipes	14,004	0.00%	0	15,419	0.00%	0	16,835	0.00%	
27	331.4	Transm. & Distribution Mains	971	0.00%	0	1,268	0.00%	0	2,326	0.00%	
28	333.4	Services	8,000	0.00%	0	8,395	0.00%	0	8,789	0.00%	
29	334.4	Meters & Meter Installations	4,303	0.00%	0	3,776	0.00%	0	3,291	0.00%	
30	335.4	Hydrants	0	0.00%	0	0	0.00%	0	0	0.00%	
31	336.4	Backflow Prevention	0	0.00%	0	0	0.00%	0	0	0.00%	
32	339.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
33	GENER	AL PLANT									
34	303.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
35	304.5	Structures & Improvements	(2,912)	0.00%	0	(4,833)	0.00%	0	(4,781)	0.00%	
36	340.5	Office Furniture & Equipment	Ó.	0.00%	0	0	0.00%	0	0	0.00%	
37	340.51	Computer Equipment	9	0.00%	0	248	0.00%	0	1,099	0.00%	
38	341.5	Transportation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
39	342.5	Stores Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
40	343.5	Tools, Shop & Garage Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
41	344.5	Laboratory Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
42	345.5	Power Operated Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
43	346.5	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
44	347.5	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	Ó	0.00%	
45	348.5	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	
46	TOT	AL	55,031		0	57,122	-	0	62,980	•	
	Total I	Land and Land Rights	0		0	0		-	0		

#### Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance

#### Venetian Village

Docket No. 060368-WS

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

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

Line Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	Prior Year 12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	0	0	0	0	0	0	-	0	0	0	0	ő	0	ő
4 339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	ő
	CE OF SUPPLY & PUMPING PLANT	U	U	U	U	0	U	U	U	U	U	U	0	U	Ŭ
6 303.2	Land & Land Rights	n	0	0	n	0	0	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	0	ő	0	ő	0	0	0	ő	ő	0	0	ő	ů	ñ
8 305.2	Collect. & Impound Reservoirs	0	0	0	ő	0	0	0	0	ő	ő	0	ő	ő	ő
9 306.2	Lake, River & Other Intakes	ů N	ő	0	ő	0	0	0	0	0	0	ő	õ	ő	ő
10 307.2	Wells & Springs	0	0	0	ő	0	ő	0	0	0	0	0	ů	ň	ő
11 308.2	Infiltration Galleries & Tunnels	0	0	0	ő	0	ŏ	0	0 0	0	0	ő	ů	ň	Ő
12 309.2	Supply Mains	0	ő	0	ő	0	ő	0	Ő	ő	0	ů n	õ	ő	ő
13 310.2	Power Generation Equipment	0	ő	0	0	0	0	0	õ	ő	ő	ő	õ	ň	õ
14 311.2	Pumping Equipment	0	ő	ŏ	0	Ö	0	ů	ő	0	ů	õ	ő	ő	õ
15 339.2	Other Plant & Misc. Equipment	0	0	ŏ	0	0	0	0	0	ő	Ő	ň	ő	ő	õ
	R TREATMENT PLANT	Ŭ	Ū	0	Ū	U	0	0	v	U	v	Ū	v	Ŭ	•
17 303.3	Land & Land Rights	n	n	0	0	0	0	0	0	0	0	0	n	n	0
18 304.3	Structures & Improvements	ő	0	0	ő	0	0	0	0	a	0	ő	0	0	Ď
19 311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	ň
20 320.3	Water Treatment Equipment	0	0	0	0	0	0	0	0	ő	0	0	ŏ	0	ŏ
21 339.3	Other Plant & Misc. Equipment	0	ő	0	0	0	0	0	0	ő	0	ő	0	0	ň
	MISSION & DISTRIBUTION PLANT	0	0	U	U	U	U	U	U	0	U	U	U	0	v
23 303.4	Land & Land Rights	0	0	0	0	•	0	•	0	0	0	n	0	0	0
24 304.4	Structures & Improvements	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
26 330.4	Distr. Reservoirs & Standpipes	U	-	0	-	0	0	0	•	0	0	0	0	0	0
27 331.4	Transm. & Distribution Mains	U	0	0	0	0	0	0	0	0	0	0	0	0	0
28 333.4	Services	U	-	0	•	0	0	0	0	0	0	0	0	0	0
29 334.4	Meters & Meter Installations	U	0	0	0	0	0	0	0	0	0	0	0	0	0
30 335.4	Hydrants	0	0	0	•	0	0	•	0	0	0	0	0	0	0
31 336.4	Backflow Prevention	U	•	· 0	0	0	•	0	•	•	•	0	0	0	0
32 339.4		U	0	0	0	•	0	0	0	0	0	0	0	0	0
	Other Plant & Misc. Equipment AL PLANT	0	0	0	0	0	0	0	0	0	0	U	U	0	0
34 303.5	Land & Land Rights	0	0	0	0	0	n			0	0	0	n	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	U	0	0	0	0	0	•	0	0	0	0	0	0	n
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	Ũ	•	0	0	0	0	0	0
39 342.5	Stores Equipment	0	0	0	0	0	0	0	0	0	0	U	0	0	0
40 343.5	Tools, Shop & Garage Equipment	U	0	-	0	0	0	v	0	0	0	0	0	0	0
40 343.5	Laboratory Equipment	0	0	0	•	U O	0	0	0	0	0	0	0	0	ő
41 344.5	Power Operated Equipment	U	0	0	0	0	0	U	0	0	0	0	0	0	č
43 346.5	Communication Equipment	U	0	0	0	0	0	0	•	0	0	Ű	Ű	0	0
43 346.5	Miscellaneous Equipment	U	0	0	0	0	0	0	0	0	0	0	0	0	0
45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 TOT/	AL.	0	0	0	0	0	0	0	0	0	0	0	0	0	
											<u> </u>		······································		<b>N</b>
47	Subtotal Land & Land Rights	0 Note: 2005 Per B	0 ook balances i	0	0 evetomic bala	0	0 A no to botcoo	0 I aministrativo I	0 Non dina di	0 ha BSC Order (	0 rocarding prop	0 er halances at	0 6/04 acquisitio	0	0

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Florida Public Service Commission

#### Schedule: A-9 2 of 5 Page:

	f Water Accumulated Depreciation By verage balance	Primary Account								F	iorida Public	Service Comm	nission		
Venetian Vi Docket No.	llage									F	Page: 3	A-9 5 of 5 Robert M. Griffir			
	] Projected [ ]	Explanation: Pr	ovide the mont	h ending Adjus	sted balances f	or Water Accu	mulated Depre	ciation by prima	ary account for					ie prior year.	
Line Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. No.	Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	•	0	0	0	0	0	0	0
3 302.1	Franchises	307	308	309	310	312	313	0 314	0 315	316	317	318	320	321	314
4 339.1	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 SOUR	CE OF SUPPLY & PUMPING PLANT	•	•	•	0	Ű	v	0	Ū		Ű	Ŭ	Ū		-
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	4,643	4,675	4,706	4,737	4,769	4,800	4,832	4,863	4,894	4,926	4,957	4,988	5,020	4,832
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 11 308.2	Wells & Springs	1,903	1,912	1,921	1,930	1,939	1,947	1,956	1,965	1,974	1,983	1,992	2,001	2,009	1,956
12 309.2	Infiltration Galleries & Tunnels Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 310.2	Power Generation Equipment	392 14,103	395	398	401	405	408	411	414	418	421	424	427	431	411 14,623
14 311.2	Pumping Equipment	7,179	14,189 7,222	14,276 7,265	14,363 7,308	14,450 7,351	14,537	14,623 7,437	14,710 7,480	14,797	14,884	14,971	15,057 7,653	15,144 7,696	7,437
15 339.2	Other Plant & Misc. Equipment	7,179	,,222	7,205	7,308	7,351	7,394 0	7,437	7,480	7,524 0	7,567 0	7,610 0	7,655	0,090	7,437
16 WATER	R TREATMENT PLANT	U	Ŭ	U	0	U	U	0	0	0	U	U	U	Ŭ	Ŭ
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 304.3	Structures & Improvements	0	Ō	ō	ō	Ō	ő	ŏ	ŏ	õ	õ	ō	0	ŏ	0
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	1,038	1,045	1,053	1,061	1,068	1,076	1,083	1,091	1,098	1,106	1,113	1,121	1,128	1,083
21 339.3 22 TRANS	Other Plant & Misc. Equipment MISSION & DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	Ō	Ō	0	ō	õ	Ő	Ő	Ō	õ	ō	ō	õ	0
25 311.4	Pumping Equipment	0	0	0	0	Ó	Ō	ō	Ō	Ō	ō	Ō	0	0	0
26 330.4	Distr. Reservoirs & Standpipes	13,297	13,415	13,532	13,650	13,768	13,886	14,004	14,122	14,240	14,358	14,476	14,594	14,712	14,004
27 331.4	Transm. & Distribution Mains	889	903	917	930	944	957	971	985	998	1,012	1,025	1,039	1,053	971
28 333.4	Services	7,802	7,835	7,868	7,901	7,934	7,967	8,000	8,033	8,066	8,099	8,131	8,164	8,197	8,000
29 334.4	Meters & Meter Installations	4,177	4,207	4,237	4,267	4,297	4,327	4,357	4,387	4,417	4,447	4,477	4,507	3,838	4,303
30 335.4 31 336.4	Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 336.4 32 339.4	Backflow Prevention Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	AL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 303.5	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	٥	0
35 304.5	Structures & Improvements	0	0	0	(2,156)	(2,154)	(2,151)	(2,149)	(4,888)	(4,883)	(4,878)	(4,872)	0 (4,867)	(4,862)	(2,912)
36 340.5	Office Furniture & Equipment	0	0	0	(2,130)	(2,134)	(2,131)	(2,149)	(4,000)	(4,663)	(4,878)	(4,672)	(4,807)	(4,002)	(2,312)
37 340.51	Computer Equipment	õ	0	ő	0	0	0	0	0	ő	2	17	36	61	9
38 341.5	Transportation Equipment	ō	ō	ō	ů 0	ő	õ	0	ñ	ő	0	0	0	0	õ
39 342.5	Stores Equipment	0	0	0	0	0	0	Ō	0	0	0	0	0	0	0
40 343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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 44 347.5	Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 347.5 45 348.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 <b>T</b> OT/	AL	55,730	56,106	56,483	54,703	55,082	55,460	55,839	53,477	53,858	54,242	54,639	55,039	54,747	55,031
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	O	0	0	0	0

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#### Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance Venetian Village Docket No. 660368-WS

#### Schedule Year Ending 12/31/06 Historical [ ] Projected [ X ]

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 Asst	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
Line Acct No. No.	Account Name	Prior Year 12/31/05	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTAN	GIBLE PLANT														
2 301.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 302.1	Franchises	321	322	323	324	325	326	328	329	330	331	332	333	335	328
4 339,1	Other Plant & Misc. Equipment	321 D	0	323	324 0	325	320	328	0	0	0	0	0	0	0
	CE OF SUPPLY & PUMPING PLANT	U	U	0	0	0	U	v	v	Ū	•	Ū	-	-	
6 303.2	Land & Land Rights	0	0	0	0	0	n	0	0	0	0	0	0	0	0
7 304.2	Structures & Improvements	5.020	5,051	5,083	5,114	5,145	5,178	5,210	5,242	5,275	5,307	5,339	5,372	5,472	5,216
8 305.2	Collect. & Impound Reservoirs	0.020	0,001	0,000	0	0,110	0,170	0	0	0	0	0	0	0	0
9 306.2	Lake, River & Other Intakes	0	õ	õ	0	õ	õ	0	õ	Ō	0	0	0	0	0
10 307.2	Wells & Springs	2.009	2,018	2.027	2.036	2.045	2.054	2.063	2,071	2,080	2,089	2,098	2,107	2,116	2,063
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	431	434	437	440	444	447	450	453	457	460	463	466	470	450
13 310.2	Power Generation Equipment	15,144	15,231	15,318	15,404	15,491	15,578	15,665	15,752	15,838	15,925	16,012	16,099	16,186	15,665
14 311.2	Pumping Equipment	7,696	7,739	7,782	7,825	7,868	7,911	7,954	7,997	8,040	8,083	8,126	8,169	8,212	7,954
15 339.2	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 WATEF	R TREATMENT PLANT														
17 303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	1,128	1,136	1,143	1,151	1,158	1,166	1,173	1,181	1,188	1,196	1,203	1,211	1,218	1,173
21 339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	MISSION & DISTRIBUTION PLANT														•
23 303.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 304.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 311.4	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	15 410
26 330.4	Distr. Reservoirs & Standpipes	14,712	14,830	14,948	15,066	15,184	15,301	15,419	15,537	15,655	15,773	15,891	16,009	16,127	15,419
27 331.4	Transm. & Distribution Mains	1,053	1,066	1,080	1,093	1,111	1,130	1,188	1,246	1,303	1,400	1,496	1,593	1,728	1,268 8,395
28 333.4	Services	8,197	8,230	8,263	8,296	8,329	8,362	8,395	8,428	8,460	8,493	8,526	8,559	8,592	3,776
29 334.4	Meters & Meter Installations	3,838	3,869	3,900	3,931	3,962	3,993	3,752	3,785	3,817	3,578 0	3,612 0	3,646 0	3,408 0	3,770
30 335.4	Hydrants Real/flow Drawanting	0	0	0	0	0	0	0	0	. 0	•	0	0	0	0
31 336.4 32 339.4	Backflow Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other Plant & Misc. Equipment AL PLANT	0	0	0	Ų	0	0	0	U	U	U	U	0	0	Ū
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	(4.862)	(4,857)	(4.852)	(4,846)	(4,841)	(4.837)	(4,832)	(4,828)	(4,824)	(4,820)	(4,815)	(4,811)	(4,807)	(4,833)
36 340.5	Office Furniture & Equipment	(4,002)	(4.037) D	(4,852)	(4,840)	(4,641)	(4,837)	(4,032)	0	(4,024)	(4,020)	(4,010)	0	0	0
37 340.51	Computer Equipment	61	85	110	137	163	199	236	272	309	346	383	420	506	248
38 341.5	Transportation Equipment	01	0	0	137	105	135	230	2,2	0	0.0	0	0	0	0
39 342.5	Stores Equipment	ů	0	õ	0	ő	ő	0	ů	õ	õ	ō	Ō	0	0
40 343.5	Tools, Shop & Garage Equipment	Ő	ň	Ő	0	õ	0	ō	0	0	ō	Ō	0	0	0
41 344.5	Laboratory Equipment	ō	0 0	õ	ō	ō	õ	ō	ō	Ō	0	0	0	0	0
42 345.5	Power Operated Equipment	0	ŏ	Ő	ō	ŏ	0	0	0	0	Ō	0	0	0	0
43 346.5	Communication Equipment	0	ō	0	ō	õ	Ō	Ō	Ō	Ō	Ó	0	0	0	0
44 347.5	Miscellaneous Equipment	0	Ō	0	0	Ó	0	0	0	0	0	0	0	0	0
45 348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 TOT/	AL	54,747	55,154	55,561	55,970	56,384	56,807	57,000	57,465	57,930	58,162	58,668	59,173	59,563	57,122
47	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

#### Florida Public Service Commission

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#### Schedule of Water Accumulated Depreciation By Primary Account Test Year Average balance Venetian Village

#### Florida Public Service Commission

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Schedule: A-9

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

Historical [ ] Projected [ X ]

Provide the second secon

Robert M. Griffin Preparer: 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.

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Line	Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No.	Account Name	12/31/06	Jan	Feb	Mar	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1	INTAN	GIBLE PLANT														
2	301.1	Organization	0	0	. 0	0	0	D	0	0	0	0	0	0	0	0
3	302.1	Franchises	335	336	337	338	339	340	341	343	344	345	346	347	348	341
4	339.1	Other Plant & Misc, Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		E OF SUPPLY & PUMPING PLANT	Ū	0	0	0	0	U	Ŭ	0	0	v	Ū	Ū	Ū.	
6	303.2	Land & Land Rights	0	0	0	0	0	n	0	0	0	0	0	0	0	0
7	304.2	Structures & Improvements	5,472	5,572	5,672	5,717	5.817	5,918	5,963	6,064	6,165	6,211	6,312	6,414	6,460	5.981
8	305.2	Collect. & Impound Reservoirs	0,472	3,372	5,672	5,717		5,918	3,903	0,004	0,105	0,211	0,372	0,414	0,400	0,001
å	306.2	Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	ő
10	307.2	Wells & Springs	2,116	2,125		-		-	-					2,213	2,222	2,169
	308.2	Infiltration Galleries & Tunnels			2,133	2,142	2,151	2,160	2,169	2,178	2,187	2,195	2,204	2,213	2,222	2,105
	309.2	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	-	509	489
	310.2	Power Generation Equipment	470	473	476	479	483	486	489	492	496	499	502	505		16,706
	311.2		16,186	16,272	16,359	16,446	16,533	16,619	16,706	16,793	16,880	16,967	17,053	17,140	17,227	8,470
	339.2	Pumping Equipment	8,212	8,255	8,298	8,341	8,384	8,427	8,470	8,513	8,556	8,599	8,643	8,686	8,729	8,470
		Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TREATMENT PLANT												_		
	303.3	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	304.3	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	311.3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	320.3	Water Treatment Equipment	1,218	1,226	1,233	1,241	1,248	1,256	1,264	1,271	1,279	1,286	1,294	1,301	1,309	1,264
	339.3	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		MISSION & DISTRIBUTION PLANT														
	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	16,127	16,245	16,363	16,481	16,599	16,717	16,835	16,953	17.070	17,188	17,306	17,424	17,542	16,835
27	331.4	Transm. & Distribution Mains	1,728	1,864	1,999	2,001	2,138	2,276	2,279	2,419	2,559	2,565	2,706	2,848	2,856	2,326
28	333.4	Services	8,592	8,625	8,658	8,691	8,724	8,757	8,789	8,822	8,855	8,888	8,921	8,954	8,987	8,789
29	334.4	Meters & Meter Installations	3,408	3,443	3,478	3,311	3,349	3,387	3,222	3,263	3,303	3,141	3,184	3,227	3.067	3,291
30	335.4	Hydrants	0	0	0	0	0	0	0	0	-,0	0	0	0	0	0
31	336.4	Backflow Prevention	Ō	ō	0	ō	ō	ō	0	ō	õ	ō	0	0	0	0
32	339.4	Other Plant & Misc, Equipment	0	õ	Ő	ō	Ő	ŏ	õ	õ	ō	n n	ō	Ō	Ó	0
33	GENER	AL PLANT	· ·	•	0	•	Ũ	Ū	Ū	0		•		-		
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	(4,807)	(4,802)	(4,798)	(4,794)	(4,789)	(4,785)	(4,781)	(4,777)	(4,772)	(4,768)	(4,764)	(4,759)	(4,755)	(4,781)
36	340.5	Office Furniture & Equipment	0	0	0	0	0	(4,700,	0	0	0	0	0	0	0	0
	340.51	Computer Equipment	506	594	685	779	877	978	1,082	1,187	1,295	1,406	1,518	1,633	1,749	1.099
	341.5	Transportation Equipment	0	0	005	0	0	0	1,002	0	1,235	1,-00	1,510	1,000	1,7,10	0
	342.5	Stores Equipment	0	0	0	0	0	0	ő	Ö	Ő	0	0	0	0	ő
	343.5	Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	ő
	344.5	Laboratory Equipment	0	0	0	0	0	0	0	0	0	U	0	0	0	0
	345.5	Power Operated Equipment	0	0	0	U 0	0	0	U	0	0	0	0	0	0	0
	346.5	Communication Equipment	0	-	•	•	-	•	U		0	•	0	U	0	0
	340.5	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	U	· 0	0	0
	348.5	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	тоти	-	50.562	60 227	60 804	C1 172	61 953	-	- -	63,521	6/ 215	6/ 521	65,226	65,933	66 240	62,980
40	1017		59,563	60,227	60,894	61,173	61,853	62,535	62,828	03,321	64,215	64,521	03,220	00,903	66,249	02,900
47		Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0

A-10 1 of 5 Robert M. Griffin

	(1)	(2) Historic	(3) al Base Yea	(4) ar 2005	(5) Interme	(6) diate Year			(9) d Rate Yea	
ne Acct		Adjusted	Non-Used	d & Useful	Adjusted		d & Useful	Adjusted		d & Usefu
lo. No.	Account Name	Balance	%	Adjusted	Balance	%	Amount	Balance	%	Amount
1 INTANGIE	BLE PLANT									
	Organization	0	0.00%	0	0	0.00%	0	0	0.00%	
	Franchises	163	0.00%	0	171	0.00%	0	179	0.00% 0.00%	
	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
	TION PLANT		0.000/			0.000/	0	0	0.00%	
	Land & Land Rights	0	0.00%	0 0	0	0.00% 0.00%	0	1,142	0.00%	
	Structures & Improvements	7,306	0.00%	0	7,283 0	0.00%	0	1,142	0.00%	
	Power Generation Equipment	0	0.00% 0.00%	0	8,879	0.00%	ő	6,940	0.00%	
	Collection Sewers - Force Collection Sewers - Gravity	9,265 34,891	0.00%	0	36,403	0.00%	ő	37,916	0.00%	
	Special Collecting Structures	04,091	0.00%	0	0,400	0.00%	ő	0,0,0	0.00%	
	Services to Customers	7,963	0.00%	0	8,238	0.00%	ů 0	8,532	0.00%	
	Flow Measuring Devices	1,003	0.00%	õ	1,219	0.00%	ů 0	1,253	0.00%	
	Flow Measuring Installations	1,000	0.00%	õ	0	0.00%	õ	0	0.00%	
	Other Plant & Misc. Equipment	0	0.00%	0	Ő	0.00%	Ō	0	0.00%	
	PUMPING PLANT	0	0.0070		, i i i i i i i i i i i i i i i i i i i		-			
	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
	Structures & Improvements	(2,523)	0.00%	0	(4,058)	0.00%	0	(4,007)	0.00%	
	Power Generation Equipment	(_,)	0.00%	Ō	0	0.00%	0	Ó	0.00%	
	Receiving Wells	4,814	0.00%	0	5,191	0.00%	0	5,451	0.00%	
	Pumping Equipment	31,720	0.00%	0	32,897	0.00%	0	29,232	0.00%	
22 389.3	Other Plant & Misc. Equipment	(278)	0.00%	0	(326)	0.00%	0	(319)	0.00%	
23 TREATM	ENT AND DISPOSAL PLANT									
24 353.4	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
25 354.4	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
26 355.4	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
27 380.4	Treatment & Disposal Equipment	68,286	0.00%	0	75,569	0.00%	0	82,168	0.00%	
28 381.4	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	
29 382.4	Outfall Sewer Lines	887	0.00%	0	895	0.00%	0	930	0.00%	
30 389.4	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
	AED WATER TREATMENT PLANT								0.000/	
32 353.5	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
34 355.5	Power Generation Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
35 371.5	Pumping Equipment	0	0.00% 0.00%	0	0	0.00%	0	0	0.00% 0.00%	
36 374.5 37 380.5	Reuse Distribution Reservoirs Treatment & Disposal Equipment	0	0.00%	0	0	0.00% 0.00%	0	0	0.00%	
37 380.5 38 381.5	Plant Sewers	0	0.00%	0	0	0.00%	0	0	0.00%	
39 389.5	Other Plant & Misc. Equipment	0	0.00%	0	ŏ	0.00%	0	ů o	0.00%	
	MED WATER DISTRIBUTION PLANT	0	0.0070	v	Ĭ	0.0070	0	Ŭ	0.0070	
41 352.6	Franchises	0	0.00%	0	0	0.00%	0	0	0.00%	
42 353.6	Land & Land Rights	Ō	0.00%	0	Ō	0.00%	ō	0	0.00%	
43 354.6	Structures & Improvements	Ő	0.00%	0	Ő	0.00%	ŏ	Ő	0.00%	
44 355.6	Power Generation Equipment	ō	0.00%	0	0	0.00%	õ	0	0.00%	
45 366.6	Reuse Services	0	0.00%	0	0	0.00%	0	0	0.00%	
46 367.6	Reuse Meters & Meter Installations	0	0.00%	0	0	0.00%	0	0	0.00%	
47 371.6	Pumping Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
48 375.6	Reuse Transmission & Distr. Sys.	0	0.00%	0	0	0.00%	0	0	0.00%	
49 389.6	Other Plant & Misc. Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
50 GENERA		-	A	-						
51 353.7	Land & Land Rights	0	0.00%	0	0	0.00%	0	0	0.00%	
52 354.7	Structures & Improvements	0	0.00%	0	0	0.00%	0	0	0.00%	
53 390.7 54 390.71	Office Furniture & Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
54 390.71	Computer Equipment	6	0.00%		152	0.00%	0	674	0.00%	
56 392.7	Transportation Equipment Stores Equipment	0	0.00% 0.00%	0	0	0.00%	0	0	0.00%	
57 393.7	Tools, Shop & Garage Equipment	0		0		0.00%	0	0	0.00%	
57 593.7 58 394.7	Laboratory Equipment	0	0.00% 0.00%	0	0	0.00%	0	0	0.00%	
59 395.7	Power Operated Equipment	0	0.00%	0	-	0.00%	0	0	0.00%	
60 396.7	Communication Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
61 397.7	Miscellaneous Equipment	0	0.00%	0	0	0.00%	0	0	0.00%	
62 398.7	Other Tangible Plant	0	0.00%	0	0	0.00%	0	0	0.00%	
- 000.7	Calor rangime hallt	0	0.00%	0	i ^o	0.00%	0	0	0.00%	
3 ТОТА	L	163,502	-	0	172,513		0	170,090		
			•			:				
4 Total L	and and Land Rights	0		0	0		0	0		

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Test Year	Village o. 060368-WS Ending 12/31/05 [X] Projected [ ]	Explanation: Pr	ovide the mor	nth ending Per	Books balanc	es for Sewer A	ccumulated De	epreciation by p	primary accou	nt for each mo	Schedule: Page: Preparer: onth of the T	A-10 2 of 5 Robert M. Grif est Year and the		e for the prior	· year.
Line Acci	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No. N		12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INT/ 2 351.	ANGIBLE PLANT	•										0 0	0	0	0
3 352		0	0	0	0	0	0	0	0	0		0 0 D 0	ŏ	0	õ
4 389.		ő	0	0	0	0	ŏ	0	ő	ŏ		5 O	ŏ	õ	0
5 COL	LECTION PLANT	-	-	-	-	-	-	•	-	_		-			
6 353.		0	0	0	0	0	0	0	0	0		0 0	0	0	0
7 354.		0	0	0	0	0	0	0	0	0		0	0	0	0
8 355. 9 360.		0	0	0	0	0	0	0	0	0		0 0 0 0	0	0	0
10 361.		0	0	0	0	0	0	0	ŏ	ő		0 0	ŏ	õ	õ
11 362.		ō	õ	ŏ	ŏ	õ	õ	õ	ō	ŏ		o o	Ō	0	0
12 363.		0	0	0	0	0	0	0	0	0		0 0	0	0	0
13 364.		0	0	D	0	0	0	0	0	0		0 0	0	0	0
14 365. 15 389.		0	0	0	0	0	0	0	0	0		0 0	0	0	0
	TEM PUMPING PLANT	0	0	0	0	0	0	0	· 0	0	t.	0 0	0	U	Ŭ
17 353.		0	0	0	0	0	0	0	0	0	(	0 0	0	0	0
18 354.		õ	ŏ	ŏ	ŏ	ŏ	õ	õ	ŏ	ŏ		o o	ō	0	0
19 355.		0	0	0	0	0	0	0	0	0		0 0	0	0	0
20 370.	5	0	0	0	0	0	0	0	0	0		0 0	0	0	0
21 371.		0	0	0	0	0	0	0	0	0		0 0	0	0	0
22 389. 23 TRE	3 Other Plant & Misc. Equipment ATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	(	0 0	0	0	0
24 353.		0	0	0	0	0	0	0	0	0		0 0	0	0	0
25 354		0	0	0	0	0	0	ő	0	ő		0 0	ő	ŏ	ō
26 355.		õ	ŏ	ŏ	ŏ	ŏ	õ	ŏ	ŏ	õ		ō ō	ō	0	0
27 380.		0	0	0	0	0	0	0	0	0		D 0	0	0	0
28 381.		0	0	0	0	0	0	0	0	0		0 0	0	0	0
29 382.		0	0	0	0	0	0	0	0	0		0 0	0	0	0
30 389.		0	0	0	0	0	0	0	0	0	(	0 0	0	0	U
31 REC 32 353.	LAIMED WATER TREATMENT PLANT 5 Land & Land Rights	0	0	0	0	0	0	0	0	0		0 0	0	0	0
33 354.		0	0	0	0	0	0	0	0	0		0 0	0	0	ő
34 355.		0	ő	ñ	ŏ	Ő	õ	ő	ŏ	ő		o o	õ	ō	0
35 371.		ō	ō	Ő	Ő	ō	õ	ō	ō	Ō	(	0 0	0	0	0
36 374.		0	0	0	0	0	0	0	0	0		0 0	0	0	0
37 380.		0	0	0	0	0	0	0	0	0		0 0	0	0	0
38 381.5 39 389.5		0	0	0	0	0	0	0	0	0		0 0 0 0	0	0	0
	LAIMED WATER DISTRIBUTION PLANT	0	0	0	0	0	0	0	U	0	,	5 0	U	0	U
41 352.6		0	0	D	0	0	0	0	0	0	(	0 0	0	0	0
42 353.6		ō	0	ō	ō	õ	ō	ō	Ō	ō	(	0 0	0	0	0
43 354.6		0	0	0	0	0	0	0	0	0		0 0	0	0	0
44 355.6		0	0	0	0	0	0	0	0	0		0	0	0	0
45 366.6		0	0	0	0	0	0	0	0	0	(	) O	0	0	0
40 307.0		0	0	0	0	0	0	0	0	0	(		0	0	0
48 375.6		0	0	0	0	0	0	0	0	0		5 O	ő	ő	õ
49 389.6		0	õ	ő	õ	õ	õ	ŏ	ō	ō	i i	0 0	Ō	0	0
	ERAL PLANT														
51 353.7		0	0	0	0	0	0	0	0	0		0 0	0	0	0
52 354.7		0	0	0	0	0	0	0	0	0		0	0	0	0
53 390.7 54 390.7		0	0	0	0	0	0	0	0	0		0 0	0	0	0
54 390.7 55 391.7		0	0	0	0	0	0	0	0	0		0 0	0	0	0
56 392.7		0	0	0	0	0	0	0	0	0		0 0	0 0	õ	õ
57 393.7		ŏ	Ő	õ	ő	ő	ō	ŏ	ō	Ő		0 0	Ō	0	0
58 394.7	Laboratory Equipment	0	0	0	Ō	0	0	0	0	0		0 0	0	0	0
59 395.7		0	0	0	0	0	0	0	0	0		0 0	0	0	0
60 396.7		0	0	0	0	0	0	0	0	0		0 0 D 0	0	0	0
61 397.7 62 398.7		0	0	0	0	0	0	0	0	0		) U N D	0	0	0
02 030.1	Vinor rangiole Flant	0	U	U	Ú.	Ű	U	0	0	U			v	U	v

TOTAL 

Subtotal Land & Land Rights

Schedule of Sewer Accumulated Depreciation By Primary Account

Test Year Average balance

Note: 2005 Per Book balances are zero since system's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

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Florida Public Service Commission

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### Schedule of Sewer Accumulated Depreclation By Primary Account Test Year Average balance Venetian Village Docket No. 060368-WS Test Year Ending 12/31/05

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 A	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	No. Account Name	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	NTANGIBLE PLANT 351.1 Organization		_												
	351.1 Organization 352.1 Franchises	0 159	0 160	0 160	0	0	0	0	0	0	0	0 166	0 167	0 167	0 163
	889.1 Other Plant & Misc. Equipment	139	001	160	161 0	162 0	162 0	163 0	164 0	164 0	165 0	0	0	0	0
5 C	COLLECTION PLANT	-	, i	Ū.		Ũ	Ŭ	Ū	· ·	Ť	v	•	•	•	
	53.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	154.2 Structures & Improvements 155.2 Power Generation Equipment	7,013	7,062	7,111	7,159	7,208	7,257	7,306	7,355	7,403	7,452	7,501	7,550	7,599	7,306
	60.2 Collection Sewers - Force	0 9.097	0 9,125	0 9,153	0 9,181	0 9,209	0 9,237	0 9,265	0 9,294	0 9,322	0 9,350	0 9,378	0 9,406	0 9,434	9,265
	61.2 Collection Sewers - Gravity	34,135	34,261	34,387	34,513	34,639	34,765	34,891	35,017	35,143	35,269	35,394	35,520	35,646	34,891
	62.2 Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	63.2 Services to Customers 64.2 Flow Measuring Devices	7,825	7,848	7,871	7,894	7,917	7,940	7,963	7,985	8,008	8,031	8,054	8,077	8,100	7,963 1,003
	65.2 Flow Measuring Installations	877	898 0	919 0	940 0	961 0	982 0	1,003 0	1.023 0	1,044	1,065 0	1,086 0	1,107	1,128 0	1,003
	89.2 Other Plant & Misc. Equipment	ő	0	0	ŏ	0	0	0	0	0	0	0	ő	0	• õ
	SYSTEM PUMPING PLANT	•	Ū	•	U U	Ŭ	0		· ·	Ŭ	Ũ	· ·	-	•	
	53.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	54.3 Structures & Improvements 55.3 Power Generation Equipment	0	. 0	0	0	0	(4,115)	(4,110)	(4.106)	(4,102)	(4,097)	(4,093)	(4,089)	(4,084)	(2,523)
	55.3 Power Generation Equipment 70.3 Receiving Wells	0 4,606	0 4,641	0 4,675	0 4,710	0 4,744	0	0	0	0	0 4,918	0 4,952	0 4,987	0 5.022	0 4.814
	71.3 Pumping Equipment	31,795	31,972	4,675	31,688	4,744	4,779 32,045	4,814 31,571	4.848 31,200	4,883 31,381	31,561	4,952	31,923	32,109	31,720
22 3	89.3 Other Plant & Misc. Equipment	0	0	(328)	(328)	(328)	(328)	(326)	(328)	(328)	(328)	(328)	(328)	(328)	(278)
	REATMENT AND DISPOSAL PLANT				. ,		. ,		,	• •					
	53.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	54.4 Structures & Improvements 55.4 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	80.4 Treatment & Disposal Equipment	64,608	65,221	65,834	66,447	67,060	0 67,673	68,286	68,899	0 69,512	70,125	70,738	71.351	71,964	68,286
28 3	81,4 Plant Sewers	0	0	00,004	00,447	0,000	07,070	00,200	00,000	03,512	0,120	0	0	0	. 0
	82.4 Outfall Sewer Lines	887	887	887	887	887	887	887	887	887	887	887	887	887	887
	89.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	ECLAIMED WATER TREATMENT PLANT 53.5 Land & Land Rights	0	0	0	•	0	0	n			0	0	n	0	0
	54.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	55.5 Power Generation Equipment	0	0	ő	0	0	0	ő	0	ő	ő	0	ő	0 0	ŏ
35 37		Ō	õ	ŏ	ŏ	ő	ŏ	ŏ	ő	õ	ŏ	ō	ō	ō	Ó
	74.5 Reuse Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	80.5 Treatment & Disposal Equipment 81.5 Plant Sewers	0	. 0	0	0	0	0	0	0	0	0	0	0	0	0
	81.5 Plant Sewers 89.5 Other Plant & Misc. Equipment	0	· 0	0	0	0	0	0	0	0	0	0	0	0	0
	ECLAIMED WATER DISTRIBUTION PLANT	v	0	0	0	U	0	0	0	v	0	0	v	0	v
	52.6 Franchises	D	0	0	0	0	0	0	0	0	0	0	0	0	0
	53.6 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	54.6 Structures & Improvements 55.6 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	66.6 Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	67.6 Reuse Meters & Meter Installations	ŏ	õ	ŏ	ŏ	ŏ	ŏ	ŏ	ő	ő	ŏ	ŏ	ŏ	ŏ	ō
	71.6 Pumping Equipment	0	0	0	0	Ó	0	0	0	0	0	0	0	0	0
	75.6 Reuse Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	39.6 Other Plant & Misc. Equipment ENERAL PLANT	0	. 0	0	0	0	0	0	0	0	0	0	0	0	0
	53.7 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	54.7 Structures & Improvements	ŏ	õ	ŏ	ő	ŏ	ő	ŏ	ő	ŏ	õ	ŏ	ŏ	ŏ	ō
	90.7 Office Furniture & Equipment	0	0	0	Ō	0	Ō	0	Ō	0	0	0	0	0	0
	0.71 Computer Equipment	0	0	0	0	0	0	0	0	0	1	11	22	37	6
	01.7 Transportation Equipment 02.7 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	33.7 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	ů ů
	04.7 Laboratory Equipment	ŏ	0	Ő	0 0	0	0	0	Ö	ŏ	ŏ	ŏ	ő	õ	ŏ
	5.7 Power Operated Equipment	Ō	Ō	Ō	õ	õ	ō	Ő	ŏ	ō	ō	Ō	0	ō	0
	6.7 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	17.7 Miscellaneous Equipment 18.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
02 39	98.7 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	U	U	0	0
63	TOTAL	161,001	162,073	162,178	163,252	164,325	161,284	161,709	162,237	163,318	164,399	165,489	166,580	167,681	163,502
64	Subtotal Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		,	-	-	-	-	-	-	-	-	2	-	,	•	

#### Schedule of Sewer Accumulated Depreciation By Primary Account Test Year Average balance Venetian Village Docket No. 060368-WS

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Schedule Year Ending 12/31/06

Historical [ ] Projected [ X ]

Private Arright Strange

Schedule: A-10 Page: 4 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 Intermediate Year and the ending balance for the prior year.

e Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
No.	Account Name	12/31/05	Jan	Feb	Mar	Арг	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
		•		_			_			-		•	0	0	
351.1 352.1	Organization	0	0	0	0	0	0	0	0	0	0	0	0 175	175	1
389.1	Franchises	167	168	169	169	170	171	171	172	173	173	174	1/5	0	'
	Other Plant & Misc. Equipment TION PLANT	0	0	0	0	0	0	0	0	0	0	0	U	U	
							-			•	•	0	0	0	
353.2	Land & Land Rights	0	0	0	0	0	0	0	0	0	0		8,135	279	7,2
	Structures & Improvements	7,599	7,648	7,696	7,745	7,794	7,843	7,891	7,940	7,989	8,038	8,086 0	8,135	2/9	1,4
355.2	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	•	•	7.455	8,8
	Collection Sewers - Force	9,434	9,462	9,490	9,519	9,547	9,575	8,782	8,826	8.871	8.094	8,155	8.215		36,
361.2	Collection Sewers - Gravity	35,646	35,772	35,898	36.024	36,150	36,276	36,402	36,529	36,655	36,781	36,907	37,033	37,159	30,4
362.2	Special Collecting Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	8.
363.2	Services to Customers	8,100	8,123	8,146	8,169	8,192	8,215	8,238	8,261	8,284	8,307	8,330	8,353	8,376	
	Flow Measuring Devices	1,128	1,149	1,170	1,191	1,211	1,232	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,
	Flow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	PUMPING PLANT														
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	(4,084)	(4,080)	(4,076)	(4,071)	(4,067)	(4.063)	(4,058)	(4.054)	(4,050)	(4,045)	(4,041)	(4,037)	(4.033)	(4,
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Receiving Wells	5,022	5.056	5,091	5,126	5,160	5,181	5,202	5.223	5,243	5,264	5,285	5,306	5,326	5
	Pumping Equipment	32,109	32,295	32,481	32,667	32,853	33,039	33,225	33,411	33,597	33,782	33,968	34,154	30,082	32
	Other Plant & Misc. Equipment	(328)	(328)	(328)	(328)	(328)	(327)	(327)	(326)	(326)	(325)	(324)	(324)	(323)	
TREATM	ENT AND DISPOSAL PLANT														
353.4	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
354.4	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
355.4	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
380.4	Treatment & Disposal Equipment	71,964	72,577	73,190	73,803	74,416	75,028	75,641	76,253	76,866	77,478	78,091	78,703	78,386	75
	Plant Sewers	0	0	0	0	0	0	0	0	0	Ó	0	0	0	
382.4	Outfall Sewer Lines	887	887	887	887	887	890	893	896	899	902	905	908	911	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ED WATER TREATMENT PLANT	Ŷ	v	v	v	•	U U	v	v		•	•	-		
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	ŏ	ő	ŏ	õ	ő	ő	ŏ	ő	ŏ	õ	ŏ	ŏ	
	Power Generation Equipment	0	ő	ŏ	0.	0	õ	ő	ő	ő	ŏ	0	õ	ŏ	
	Pumping Equipment	0	0	ő	Ő.	0	ő	ő	ő	õ	õ	ő	õ	ő	
	Reuse Distribution Reservoirs	0	ő	0	0	0	ő	ő	ö	ő	ő	ŏ	ő	õ	
	Treatment & Disposal Equipment	ő	0	0	0	0	0	ő	0	0	0	0	ů	ő	
	Plant Sewers	0	0	0	0	0	•	ő	0	0	0	0	ő	0	
			-	•	•	-	0	-	-	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	U	U	U	0	U	
	ED WATER DISTRIBUTION PLANT									•			•	0	
	Franchises	0	0	0	0	0	0	0	0	0	0	0	U	•	
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reuse Transmission & Distr, Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	L PLANT														
	Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
90.7	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
90.71	Computer Equipment	37	52	67	84	100	122	144	167	190	212	235	257	310	
91.7	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Stores Equipment	Ō	Ó	Ō	Ō	Ō	Ō	0	Ó	0	0	0	0	0	
	Tools, Shop & Garage Equipment	ŏ	0	õ	õ	õ	ŏ	ŏ	ŏ	ō	ŏ	ŏ	õ	ō	
	Laboratory Equipment	ő	ő	ő	õ	ŏ	ŏ	ŏ	õ	ő	õ	ō	Ō	ō	
	Power Operated Equipment	0	ő	0	ŏ	0	Ď	ő	ő	0 0	ő	ő	ő	ŏ	
	Communication Equipment	0	0	0	0	0	ŏ	ő	0	0	ő	ő	0	Ő	
	Miscellaneous Equipment	0	0	0	0	ő	ő	ő	ő	0	ő	ő	0	ő	
	Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
50.7	outor rangible mant	U	U	0	U	U	U	0	v	v	U		v	0	
			100 001	(00.000	170.983	170 005	490 400	170.150	191 660	175 0 10	175.045	177,023	190 100	105.050	172
TOTAL		167 681	168 /81	169 882		172 085		17.3.458	174 550	175.643	175.915		178.132	100.300	
ΤΟΤΑΙ	- Subtotal Land & Land Rights	167,681	168,781 0	169,882	0	172,085	173,182	173,458	174,550 0	175,643	175,915	0	178,132 0	165,358	

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Schedule of Sewer Accumulated Depreciation By Primary Account
Test Year Average balance
Venetian Village
Docket No. 060368-WS
Schedule Vear Ending 12/31/07

Schedule: A-10

Page: 5 of 5 Preparer: Robert M. Griffin

rojected [X] 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.

ne Acct	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average
lo. No.	Account Name	12/31/06	Jan	Feb	_ Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
1 INTANGIBI 2 351,1 C					_			_	_						0
	organization ranchises	0 175	0 176	0 177	0	0	0	0	0	0	0	0 182	0 183	0 183	179
	ther Plant & Misc. Equipment	175	176	0	177	178 0	179 0	179 0	180	181 0	181 0	102	185	0	0
5 COLLECTI		0	U	U	U	U	U	U	0	U	0	U	U	v	Ŭ
	and & Land Rights	0	0	0	0	0	0	0	0	o	0	0	0	0	0
	tructures & Improvements	279	423	567	710	854	998	1,142	1,285	1,429	1,573	1,717	1,861	2,004	1,142
	ower Generation Equipment	0	0	0	0	0	000	0	,200	0	0	0	0	0	0
9 360.2 C	ollection Sewers - Force	7,455	7,531	7,608	7.069	7,158	7,246	6,719	6.820	6,921	6,406	6,519	6,632	6,129	6,940
	ollection Sewers - Gravity	37,159	37,285	37,411	37,537	37,663	37,790	37,916	38.042	38,168	38,294	38,420	38,546	38,672	37,916
	pecial Collecting Structures	0	0	0	0	0	0	. 0	0	0	0	0	0	0	0
	ervices to Customers	8,376	8,399	8,422	8,447	8,473	8,498	8,526	8,554	8,582	8,612	8,643	8,673	8,706	8,532
	low Measuring Devices	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253
	ow Measuring Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	(
5 389.2 O	ther Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
	UMPING PLANT														
	and & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	(
	tructures & improvements	(4.033)	(4,028)	(4.024)	(4,020)	(4,015)	(4,011)	(4,007)	(4,002)	(3,998)	(3,994)	(3,989)	(3,985)	(3,981)	(4,00)
	ower Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
	eceiving Wells	5,326	5,347	5,368	5,389	5,410	5,430	5,451	5,472	5,493	5,513	5,534	5,555	5,576	5,45
	umping Equipment	30.082	30,349	30,617	30,885	31,152	31,420	26,849	27,209	27,570	27,930	28,291	28,651	29,012	29.23
	ther Plant & Misc. Equipment	(323)	(323)	(322)	(321)	(321)	(320)	(319)	(319)	(318)	(318)	(317)	(316)	(316)	(31
												•	•		(
	and & Land Rights tructures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	
	ower Generation Equipment eatment & Disposal Equipment	70 206	0	0	0	0	0	0	0	0	0	0	0	-	82,16
	ant Sewers	78,386 0	79,017 0	79.647 0	80,277 0	80,908 0	81,538 0	82,168 0	82,799 0	83.429 0	84,060	84,690 0	85,320 0	85.951 0	02,10
	utfall Sewer Lines	911	914	918	921	924	927	930	933	936	939	942	945	948	930
	ther Plant & Misc. Equipment	0	0	518	921	924	927	930	933	930	539	54Z 0	545	540	(
1 RECLAIME	D WATER TREATMENT PLANT	U	U	U	U	U	U	U	U	U	U	U	v	0	
	and & Land Rights	D	0	0	0	0	0	0	0	0	0	0	0	D	c
	ructures & Improvements	ŏ	ő	0	0	0	0	ŏ	Ő	ő	0	0	ŏ	õ	Ċ
	ower Generation Equipment	ŏ	ő	Ő	ŏ	ő	ő	0	ő	ő	0	ŏ	õ	ő	Ċ
	Imping Equipment	0	ő	ñ	ő	0	ő	õ	0	ő	õ	õ	õ	ő	Ċ
	euse Distribution Reservoirs	Ő	ŏ	ő	ő	ů	ň	ŏ	ŏ	0	ň	õ	ő	õ	Ċ
	eatment & Disposal Equipment	Ő	ő	ő	ŏ	ő	õ	ŏ	õ	ő	õ	ŏ	0	Ő	Ċ
3 381.5 Pla	ant Sewers	0	Ō	Ō	ō	õ	ŏ	ō	ŏ	ō	ō	Ō	Ō	Ó	(
9 389.5 Ot	her Plant & Misc. Equipment	0	0	0	Ō	Ó	Ō	ō	0	Ō	ō	0	0	0	(
0 RECLAIME	D WATER DISTRIBUTION PLANT														
1 352.6 Fra	anchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	nd & Land Rights	0	0	0	0	0	0	0	Ō	0	Ō	0	0	0	(
	ructures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	(
	wer Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	(
	use Services	0	0	0	0	0	0	0	0	0	0	0	0	0	(
	use Meters & Meter Installations	0	0	0	0	0	0	0	0	0	0	0	0	0	
	imping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	use Transmission & Distr. Sys.	0	0	0	0	0	0	0	0	0	0	0	0	0	
	her Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
GENERAL F		_													
	nd & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ructures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	fice Furniture & Equipment	0	0	. 0	0	0	0	0	0	0	0	0	0	0	
	mputer Equipment	310	364	420	478	538	599	663	728	794	862	931	1,001	1,072	67
	ansportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ores Equipment	U C	0	0	0	0	0	0	0	0	0	0	0	0	
	ols, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	boratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	wer Operated Equipment mmunication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	scellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	
	her Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
	ner rangivie riam	Ű	U	U	U	U	U	v	0	J	U	U	_	U	
TOTAL		165,358	166,709	168,061	168,803	170,174	171,548	167,470	168.954	170,439	171,312	172,815	174,319	175,210	170.09
5	Subtotal Land & Land Rights	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

Venetian Village	Schedule:	A-11
Docket No. 060368-WS	Page:	1 of 2
Projected Test Year Ending 12/31/07	Preparer:	Robert M. Griffin

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

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
<u>No.</u>	Description	Balance	Balance
		30, 2004 in accordance with PSC A	mendatory Order
1	12/31/92 Balance		
	1993		
2	Additions		
3	Adjustments		
4	12/31/93 Balance		
_	1994		
5	Additions		
6	Adjustments	<u></u>	<b></b>
7	12/31/94 Balance		
	1995		
8	Additions		
9	Adjustments		
9 10	12/31/95 Balance		
ι <b>φ</b>			
	1996		
11	Additions		
	Adjustments	····	
13	12/31/96 Balance		
	1997		
14	Additions		
	Adjustments		
16	12/31/97 Balance		
47	1998 Additione		
17 18	Additions		
18	Adjustments 12/31/98 Balance		
19	12/3/190 Dalance		
	1999		
	Additions		
21	Adjustments		
22	12/31/99 Balance	<u></u>	

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

Dock	ian Village et No. 060368-WS ted Test Year Ending 12/31/07		Schedule: Page: Preparer:	A-11 2 of 2 Robert M. Griffin		
Expla	nation: Schedule A-11 continued					
Line	(1)	(2) Water Year End		(3) Sewer Year End		
No.	Description	Balance	DEC Amon	Balance		
ine b	alances for this system begin June 30, 2004 in ac	cordance with	PSC Ameni	latory Order		
23 24 25	2000 Additions Adjustments 12/31/00 Balance		-			
26 27 28	2001 Additions Adjustments 12/31/01 Balance		_			
29 30 31	2002 Additions Adjustments 12/31/02 Balance		_			
32 33 34	2003 Additions Adjustments 06/30/04 Amend. Order Balance	51,320	_	145,174		
35 36 37	2004 Additions Adjustments 12/31/04 Balance	1,379 0 52,699	_	1,950 0_ 147,124		
38 39 40	2005 Additions Adjustments 12/31/05 Balance	5,516 0 58,215	_	1,950 0 149,074		
41 42 43	2006 Additions Adjustments 12/31/06 Balance	6,896 		3,900 0 		
44 45 46	2007 Additions Adjustments 12/31/07 Balance	5,516  70,627		5,852 0 158,826		

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

Schedule of Water Contributions in Aid of Construction By Classification	Florida Public	Service Commission
Test Year Average balance		
Venetian Village	Schedule:	A-12
Docket No. 060368-WS	Page:	1 of 5
Test Year Ending December 31 of	Preparer:	Robert M. Griffin
Historical 2005, Projected 2006 & 2007		

and the second second second

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.

Development of the second s

	(1)	(2) Historica	(3) al Base Ye			(6) ediate Yea	(7) r 2006		(9) d Rate Ye	
Line	9	Adjusted	Non-Us	ed & Useful	Adjusted	Non-Use	ed & Useful	Adjusted	Non-Use	ed & Useful
No.	Description	Balance	%	Amount	Balance	%	Amount	Balance	%	Amount
	WATER									
	Cash CIAC:		0.000		00.074	0.000/		40.000	0.000/	0
1	Water Treatment Equipment	35,582	0.00%	0	39,674	0.00%	0	42,098	0.00% 0.00%	0
2	Meter Fees	11,858	0.00%	0	12,384	0.00%	0	12,696	0.00%	0
3	Main Extension Charge	5,457	0.00%	0	7,971	0.00%	0	9,515		0
4	Service Installation Fees	1,712	0.00%	0	2,641	0.00%	0	3,136	0.00%	U
5	Total Cash CIAC	54,609	-	0	62,671	-	0	67,445	-	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	54,609	-	0	62,671	-	0	67,445	-	0
	SEWER									
	Cash CIAC:						1			
13	Treatment & Disposal Equipment	136,774	0.00%	0	138,574	0.00%	0	141,425	0.00%	0
14	Other	0	0.00%	Ō	0	0.00%	0	0	0.00%	0
15	Main Extension Charge	2,400	0.00%	ō	2,917	0.00%	0	3,969	0.00%	0
16	Service Installation Fees	9,300	0.00%	0	9,683	0.00%	0	10,056	0.00%	0
17	Total Cash CIAC	148,474	-	0	151,174	-	0	155,450	-	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	Ō	0.00%	Ó	0	0.00%	Ó	0	0.00%	0
24	Reuse Services	0 0	0.00%	0	0	0.00%	Ó	0	0.00%	0
25	Reuse Transmission & Dist Mains	õ	0.00%	ŏ	Ő	0.00%	ō	Ō	0.00%	0
26	Other Plant Misc Equip	0	0.00%	õ	0	0.00%	0	0	0.00%	0
27	Total Property CIAC	0	-	0	0	-	0	0	-	0
28	Total Sewer CIAC	148,474	-	0	151,174	-		155,450	-	0

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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	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER														
	Cash CIAC:														
1	Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Meter Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0		0
4	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	SEWER Cash CIAC:														
13	Treatment & Disposal Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total Cash CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Property CIAC:														
8	Structures & Improvements	0	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	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
2	Lift Stations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reuse Services	0	ō	0	0	ō	0	ō	Ō	0	0	0	0	0	0
	Reuse Transmission & Dist Mains	0	õ	õ	õ	ŏ	õ	ŏ	õ	0	0	0	0	0	0
	Other Plant Misc Equip	0	0	0	õ	õ	0	Õ	Ō	Ō	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	0	0	0	0	0	0	0	0	0	0		0	0	0

Note: 2005 Per Book balances are zero since system 's balances were aggregated at an Administrative Level pending the PSC Order regarding proper balances at 6/04 acquisition.

Schedule of Water Contributions in Aid of Construction By Classification Test Year Average balance	Florida Public Service Commission
Venetian Village	Schedule: A-12
Docket No. 060368-WS	Page: 3 of 5
Test Year Ending 12/31/05	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		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/04	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER Cash CIAC:														
1	Water Treatment Equipment	34,613	34,613	34,613	34,613	35,313	25 242	25 242	25 242	25 242	35,313	27 412	37,413	37,413	35,582
2	Meter Fees	11,733	11,733	11,733	11,733	11,823	35,313 11,823	35,313 11,823	35,313 11,823	35,313 11,823	11,823	37,413 12,093	12,093	12,093	11,858
3	Main Extension Charge	5,049	5,049	5,049	5,049	5,192	5,192	5,192	5,192	5,192	5,192	6,530	6,530	6,530	5,457
4	Service Installation Fees	1,304	1,304	1,304	1,304	1,750	-			5, 192 1,750		2,179	2,179	2,179	1,712
-	Service installation rees	1,304	1,304	1,304	1,304	1,750	1,750	1,750	1,750	1,750	1,750	2,179	2,179	2,179	1,712
5	Total Cash CIAC	52,699	52,699	52,699	52,699	54,078	54,078	54,078	54,078	54,078	54,078	58,215	58,215	58,215	54,609
	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	Ō	0	Ō	0	0	0	0
8	Services	0	0	0	0	0	0	0	0	Ō	Ó	0	0	0	0
9	Meters/Meter Installation	0	0	0	0	0	ů	0	Ő	õ	õ	Ő	0	0	0
10	Hydrants	0	0	0	0	Ō	Õ	Ō	õ	0	0	0	0	Ö	0
11	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Total Water CIAC	52,699	52,699	52,699	52,699	54,078	54,078	54,078	54,078	54,078	54,078	58,215	58,215	58,215	54,609
	SEWER Cash CIAC:														
	Treatment & Disposal Equipment	135,874	135,874	135,874	135,874	137,174	137,174	137,174	137,174	137,174	137,174	137,174	137,174	137,174	136,774
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
16	Service Installation Fees	8,850	8,850	8,850	8,850	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,300
17	Total Cash CIAC	147,124	147,124	147,124	147,124	149,074	149,074	149,074	149,074	149,074	149,074	149,074	149,074	149,074	148,474
	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	ŏ	ñ	õ	õ	õ	õ	ů	õ	Ő	ő
20	Collection Sewers- Gravity	Ō	0	Ď	õ	ő	ő	ő	õ	ő	0	0	ő	ő	ő
	Services to Customers	0	ů Ú	ő	0	ŏ	õ	0	ő	ő	0	Ő	ő	ő	ő
	Lift Stations	0	0 0	ů 0	0	Ő	0	0	0	0	0	0	0	0	0
	Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reuse Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reuse Transmission & Dist Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	-
	Other Plant Misc Equip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Property CIAC	·····													
21	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	147,124	147,124	147,124	147,124	149,074	149,074	149,074	149,074	149,074	149,074	149,074	149,074	149,074	148,474

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#### Schedule of Water Contributions in Aid of Construction By Classification Test Year Average balance Venetian Village 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		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		(14) Test Year End	(15) Average
No.	Description	12/31/05	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER Cash CIAC:														
1	Water Treatment Equipment	37,413	37,413	37,413	39,513	39,513	40,213	40,446	40,446	40,446	40,680	40,680	40,680	40,913	39,674
2	Meter Fees	12,093	12,093	12,093	12,363	12,363	12,453	12,484	12,484	12,484	12,514	12,514	12,514	12,544	12,384
3	Main Extension Charge	6,530	6,530	6,530	7,868	7,868	8,314	8,463	8,463	8,463	8,612	8,612	8,612	8,760	7,971
4	Service Installation Fees	2,179	2,179	2,179	2,608	2,608	2,751	2,799	2,799	2,799	2,846	2,846	2,846	2,894	2,641
5	Total Cash CIAC	58,215	58,215	58,215	62,352	62,352	63,731	64,191	64,191	64,191	64,651	64,651	64,651	65,111	62,671
	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	58,215	58,215	58,215	62,352	62,352	63,731	64,191	64,191	64,191	64,651	64,651	64,651	65,111	62,671
	SEWER Cash CIAC:														
13	Treatment & Disposal Equipment	137,174	137,174	137,174	138,474	138,474	138,474	138,908	138,908	138,908	139,341	139,341	139,341	139,774	138,574
14	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	2,400	2,400	2,400	2,880	2,880	2,880	3,040	3,040	3.040	3,200	3,200	3,200	3,360	2,917
16	Service Installation Fees	9,500	9,500	9,500	9,670	9,670	9,670	9,727	9,727	9,727	9,783	9,783	9,783	9,840	9,683
17	Total Cash CIAC	149,074	149,074	149,074	151,024	151,024	151,024	151,674	151,674	151,674	152,324	152,324	152,324	152,974	151,174
	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	Ó	0	0	0	0	0	0
24	Reuse Services	0	0	0	0	0	0	0	Ó	0	0	0	0	0	0
25	Reuse Transmission & Dist Mains	0	0	0	0	ů.	Ő	0	Ő	0	Ő	0	0	0	0
	Other Plant Misc Equip	0	0	0	Ő	Ő	õ	Ő	0	õ	õ	õ	Ő	0	0
27	Total Property CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Sewer CIAC	149,074	149,074	149,074	151,024	151,024	151,024	151,674	151,674	151,674	152,324	152,324	152.324	152,974	151,174

Schedule of Water Contributions in Aid of Construction By Classification Test Year Average balance	Florida Public Service Commission
Venetian Village	Schedule: A-12
Docket No. 060368-WS	Page: 5 of 5
Test Year Ending 12/31/07	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.

erent in the receiver from a finite block test provided provided to the transmission provided to the

Line		(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Description	12/31/06	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Balance
	WATER						· · · ·			· · · · · ·					
	Cash CIAC:														
	Water Treatment Equipment	40,913	40,913	40,913	41,613	41,613	41,613	42,313	42,313	42,313	43,013	43,013	43,013	43,713	42,098
2	Meter Fees	12,544	12,544	12,544	12,634	12,634	12,634	12,724	12,724	12,724	12,814	12,814	12,814	12,904	12,696
3	Main Extension Charge	8,760	8,760	8,760	9,206	9,206	9,206	9,652	9,652	9,652	10,098	10,098	10,098	10,544	9,515
4	Service Installation Fees	2,894	2,894	2.894	3,037	3,037	3,037	3,180	3,180	3,180	3,323	3,323	3,323	3,466	3,136
5	Total Cash CIAC	65,111	65,111	65,111	66,490	66,490	66,490	67,869	67,869	67,869	69,248	69,248	69,248	70,627	67,445
	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	Ó
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	ō	0	Ō	0	0	0	0	Ó	ō
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	65,111	65,111	65,111	66,490	66,490	66,490	67,869	67,869	67,869	69,248	69,248	69,248	70,627	67,445
	SEWER Cash CIAC:														
13	Treatment & Disposal Equipment	139,774	139,774	139,774	140,750	140,750	140,750	141,725	141,725	141,725	142,700	142,700	142,700	143,676	141,425
14	Other	0	0	. 0	0	0	0	0	0	0	0	0	0	0	0
15	Main Extension Charge	3,360	3,360	3,360	3,720	3,720	3,720	4,080	4,080	4,080	4,440	4,440	4,440	4,800	3,969
16	Service Installation Fees	9,840	9,840	9,840	9,968	9,968	9,968	10,095	10,095	10,095	10,223	10,223	10,223	10,350	10,056
17	Total Cash CIAC	152,974	152,974	152,974	154,437	154,437	154,437	155,900	155,900	155,900	157,363	157,363	157,363	158,826	155,450
	Property CIAC:														
18	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Collection Sewers- Force	0	Ó	0	0	ō	ō	ō	Ő	Ő	0	Ő	0	0	ō
20	Collection Sewers- Gravity	0	0	0	0	0	0	Ő	0	õ	Ő	õ	ō	0	0
21	Services to Customers	0	0	0	. 0	0	ő	Ő	ň	Ő	ů	õ	ő	Ő	õ
22	Lift Stations	0	0	õ	õ	õ	õ	0	õ	ů	Ő	ő	0	ů 0	ň
23	Pumping Equipment	0	õ	õ	ő	õ	ñ	ő	0	0	0	0	ő	ő	ő
24	Reuse Services	0	0	ō	0	Ő	ň	ů.	ñ	õ	ő	õ	ő	ů.	õ
25	Reuse Transmission & Dist Mains	ů.	0	ŏ	Ő	ŏ	õ	0	ő	ŏ	ŏ	ő	õ	ů 0	0
	Other Plant Misc Equip	0	0	0	0	0	0	0	0	o	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	152,974	152,974	152,974	154,437	154,437	154,437	155,900	155,900	155,900	157,363	157,363	157,363	158,826	155,450

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

Florida Public Service Commission

Venetian Village	Schedule:	A-13
Docket No. 060368-WS	Page:	1 of 2
Projected Test Year Ending 12/31/07	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.

	(1)	(2)	(3)
		Water	Sewer
Line		Year End	Year End
No.	Description	Balance	Balance
The b	palances for this system begin June 30, 2004 in ac	cordance with PSC Amend	latory Order
1	12/31/92 Balance		
2 3 4	1993 Additions Adjustments 12/31/93 Balance		
5 6 7	1994 Additions Adjustments 12/31/94 Balance		- <u></u> .
8 9 10	1995 Additions Adjustments 12/31/95 Balance		
11 12 13	1996 Additions Adjustments 12/31/96 Balance		
14 15 16	1997 Additions Adjustments 12/31/97 Balance		
17 18 19	1998 Additions Adjustments 12/31/98 Balance		
20 21 22	1999 Additions Adjustments 12/31/99 Balance		

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

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Florida Public Service Commission

Dock	i <b>an Village</b> e <b>t No. 060368-WS</b> sted Test Year Ending 12/31/07	Sched Page: Prepar	
Expla	nation: Schedule A-11 continued		
Line No.	(1) Description	(2) Water Year End Balance	(3) Sewer Year End Balance
The b	alances for this system begin June 30, 2	2004 in accordance with PSC Ar	mendatory Order
	2000 Additions Adjustments 12/31/00 Balance		
27	2001 Additions Adjustments 12/31/01 Balance	·	
	2002 Additions Adjustments 12/31/02 Balance		
33	2003 Additions Adjustments 06/30/04 Amend. Order Balance	26,196	123,199
	2004 Additions Adjustments 12/31/04 Balance	953 0 27,149	3,729 0 126,928
	2005 Additions Adjustments 12/31/05 Balance	1,968 0 29,117	7,551 0 134,479
41 42 43	2006 Additions Adjustments 12/31/06 Balance	2,225 0 31,342	7,488 0 141,967
44 45 46	2007 Additions Adjustments 12/31/07 Balance	2,287 0 33,629	7,361 0 149,328
	Propagation Coloraduly 1 40 ( 0 =)		

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

# Florida Public Service Commission

# Schedule of Water and Sewer Advances for Construction Annual Balances Subsequent to Last Established Rate Base

Venetian Village	Schedule:	A-16
Docket No. 060368-WS	Page:	1 of 1
Projected Test Year Ending 12/31/07	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.

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# Schedule of Working Capital Allowance Calculation

# Florida Public Service Commission

1 of 1

Preparer: Robert M. Griffin

Schedule: A-17

Page:

Venetian Village 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.

	(1)	(2) Historical Test Year	(3) Intermediate Year	(4) Projected Rate Year
Line		2005	2006	2007
No.	Description	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	2,166,818	2,158,355	2,728,017
•		2,.00,010	2,700,000	2,720,011
	Less:			
8	Accounts Payable	445,567	646,110	409,615
9	Accrued Taxes	(255,913)	298,129	693,933
	Accrued Interest	12,822	14,193	17,385
11	Misc. Current & Accrued Liabilities	444,996	395,963	406,834
12	TOTAL CURRENT & ACC. LIABILITIES	647,472	1,354,396	1,527,768
	Total Working Capital Balance Sheet			
13	Accounts- All Systems	1,519,346	803,960	1,200,249
	Allocation for this System: Note: A	Allocation is by number	of customers of all syten	ns in Aqua Utilies FL, Inc
14	Allocation Percentage - Water	0.418%	0.418%	0.418%
15	Assets Allocated - Water (line 7 x line 14)	9,060	9,024	11,406
16	Liabilities Allocated - Water (line 12 x line 14)	2,707	5,663	6,388
17	Allocation Percentage - Sewer	0.256%	0.256%	0.256%
18	Assests Allocated - Sewer (line 7 x line 17)	5,553	5,531	6,991
19	Liabilities Allocated - Sewer (line 12 x line 17	) 1,659	3,471	3,915
	Direct Assignment of CWC Accounts: Deferred Rate Case Expense			
20	Water	1,263	4 100	0.404
21	Sewer	774	4,100 2,513	9,101 5,578
	Other Regulatory Assets			
22	Water	7,749	7,362	6,587
23	Sewer	4,921	4,675	4,183
	Other Deferred Debits			
24	Water	0	0	0
25	Sewer	0 0	0	0
	Total Balance Sheet CWC-this system			······
26	Water (Lines 15-16+20+22+24)	15,364	14,823	20,706
27	Sewer (Lines 18-19+21+23+25)	9,588	9 248	12,837
	,		<u> </u>	12,007

Supporting Schedules: A-18, A-19

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Com	parative Balance Sheet - Assets			Aqua Utilities	Florida, Inc.								Florida Public Service Commission			
Doci Test	etian Village tet No. 060368-WS Year Ended: 2005 rical [X] Projected []		requested. Pr	Provide a balan ovide same for years, if not alr	historical base								Page:	A-18 1 of 3 Robert M. Griffi	n	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Average	
Line No.	ASSETS	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	Balance	
1 2 3	Utility Plant Construction Work in Progress Utility Plant Acquisition	72,950,136 1,811,581 (11,572)	72,950,136 1,850,284 (11,621)	72,950,136 2,103,492 (11,584)	71,913,317 3,006,366 (11,547)	72,453,874 2,981,605 (11,510)	72,716,902 3,110,516 (11,473)	72,740,118 4,264,021 (11,436)	72,745,554 4,945,503 (11,399)	72,793,037 5,361,503 (11,362)	72,844,085 5,698,734 (11,325)	72,571,168 6,644,403 (11,288)	72,641,242 8,983,714 (11,251)	74,040,794 10,504,654 (1,056,914)	72,793,115 4,712,798 (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)		(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	27,141 642,613	
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		
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 Chqs	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				0	0	•	(	(,,	(	( - <i>rr</i>	,	,				
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	

£82,170,78	876'871'92	229'029'69	822'990'69	867,042,68	181'565'89	£1,658,134	<u>96,605,226</u>	99'320'282	918,825,25	696,869,659	629'266'89	\$\$140'14t	62,704,354	2T322A JATOT	52
3,028,679	3,438,458	3,394,417	3,301,876	3'305'658	3,229,896	3,193,311	3'064'303	3,074,474	020,730,5	969'960'E	52,385,755	2,419,890	5,402,958	TOTAL DEFERRED DEBITS	54
															53
(		(00 <b>5</b> .r)	(005'L)	(005'L)	(005.1)	(005,1)	0	0	(0£9,£1)	(0£9,£1)	(059,51)	(13,630)	(0£4,8)		52
395,415 (514,395	0 220'#22	(12005 L) 214'412	11 2005 17	260'968	328,477	304'833	563 460	0 264'832	298'385	977,862	3057'602	327,468	270,205	RWIP Other Deferred Debits	
565 715 565 715	220 222	667,859,1	292 796	200 905	776,840,5	5,084,923	2,121,469	510,821,5	2,194,560	901,152,2	816,912,1	910'575'1	711'029'I	Regulatory Assets	
721,910 t	181,262,1	11452,520	555,576	906'828	276,858	097'982	626'169	26,203	281,878	660'299	917199	245'441	220,603	Deferred Rate Case Expense	
14'304	0	0	0	262,81	565,81	965'81	969'81	969,81	565,81	565,81	365,81	565,81	565,81	Prelim Survey & Investigation Chgs	
2,186,036	2,286,044	5'586'044	2,286,044	2,273,542	2,123,873	2,159,867	2,201,147	2,144,968	5*328'204	2,034,384	2,190,207	2,143,933	1'929'910	TOTAL CURRENT ASSETS	91
133'881	140,000	140'000	140,000	520,131	286'991	143'625	136,550	138,213	820'901	115'842	<b>817,801</b>	690'811	134'965	Prepayments	SL
116'969	730,982	286,067	730,982	625,063	176,828	101,878	707,524	091,017	810,S37	111,988	026,683	128,480	669'969	JupilidnU	
185	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	0	1,554	Temporary Investments	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	seilqqu2 & sleineteM	
12,925	0	0	0	202'21	£01'21	12,216	10,842	921 07	691,51	178,05	906'01	740,72	11'683	Accounts Receivable Other	
(153,82)	(221, 62)	(221,95)	(221,92)	(12,831)	(800,05)	(428,15)	(26,754)	(21,403)	(808,12)	(284'61)	(059,650)	(694,46)	(35,188)	Allowance for Bad Debts	•••
1,356,338	481,014,1	481,014,1	481,014,1	1'396'400	1,209,048	1,311,640	1'382'814	1,316,267	1,528,336	1,259,539	715,404,1	924'858'1	1,208,001	Accounts Receivable Customer	
992,41	55,000	52'000	25,000	417,04	298,101	46,112	(628,41)	(15,445)	(192,01)	(262'52)	0	0	· 0	dseD	8
2,000,000	2,000,000	5'000'000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	OTHER PHYSICAL PROPERTY	L
695'958'65	744,424,88	191,000,18	61,468,309	61,664,327	61,041,412	996'908'928	221'688'69	69 131 143	51,833,245	680,792,92	212,124,728	126,978,921	987,176,86		9
(244,296,82)	) (7E8,727,92)	(30,262,533)	(166,460,06)	(682,608,65)	(851,825,82)	(281,941,65)	(116,281,62)	(29,280,240)	(758,979,83)	(784,857,85)	(822,232,72)	(286,755,72)	(840,711,72)	Less: Accumulated Depreciation	S
<b>410,018,88</b>	580'ZS1'86	<u> 65,252,694</u>	61'203'302	916'824'16	155'028'06	141,224,08	880,522,88	486,111,384	287,218,88	82'305'246	977,780,46	906'116'28	<u>83'488'234</u>	TNAJ9 YTIJITU SEORĐ	Þ
(786,290,5)	(#91,715,5)	(2,336,553)	(2,355,942)	(156,276,2)	(027,498,20)	(601,414,5)	(864,554,5)	(788,524,5)	(972,274,5)	(999,194,5)	(024,740,1)	(701,520,1)	(416,820,1)	Utility Plant Acquisition	ε
13,489,866	9,576,655	529,972,81	229,972,81	229'972,81	15,815,014	14,892,529	£82,807,E1	13,446,934	13,848,877	12,394,416	266,141,11	10,311,539	10'204'824	Construction Work in Progress	
202'124'22	265,598,09	265,510,87	262,582,572	265,572,57	782,086,87	127,979,87	27,249,303	966,714,77	181,854,87	967,666,87	£72,568,47	4,655,534	\$67,040,47	Utility Plant	ł
Balance	12/31/06	90/02/11	90/16/01	90/08/6	90/12/8	90/12/2	90/02/9	2/31/06	4/30/06	3/34/08	5/28/06	90/12/1	15/31/02	STERSA	.oN
(dt) Average	[est Year Enc (14)	(13)	(ZL)	(11)	(01)	(6)	(8)	(2)	(9)	(ç)	(7)	(£)	(2) Prior Year	(L)	əniJ
	Service Commi ∆-18 2 of 3 Robert M. Griffin	Lsige: Schedule:								Florida, Inc. Ce sheet for ye historical base eady shown.	rovide a balan vide same for			stative Balance Sheet - Assets ian Village var Co60368-WS fear Ended: 2006 ical[] Projected[X]	lenet Venet

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Com	parative Balance Sheet - Assets			Aqua Utilities	s Florida, Inc.								Florida Publi	c Service Com	mission
Dock Test	tian Village tet No. 060368-WS Year Ended: 2007 rical [] Projected [X]		Explanation: F requested, Pr intermediate		historical bas								Schedule: A-18 Page: 3 of 3 Preparer: Robert M. Griffin		
Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year Enc	(15) Average
No.	ASSETS	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
											00 440 500	00 440 500		100,342,592	97,049,130
2	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 5,576,655	99,442,592 5.576,655	99,472,592 5,576,655	5,576,655	5,884,347
-	Construction Work in Progress Utility Plant Acquisition	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		(2,123,274)			(2,200,830
3	Ounty 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)	(2,123,214)	(2,103,003)	(2,004,430)	(2,200,000
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	D	0	0	0	0	0	0	0	3,840
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	1,731,63
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)	(35,53)
11	Accounts Receivable Other	0	0	0	0	0	0	0	0	0	0	0	0	0	l l
12	Materials & Supplies	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)			(
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	891,91
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	140,00
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	2,731,86
17	Prelim Survey & Investigation Chgs	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	1,461,84
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	1,682,91
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	260,07
21	RWIP	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	3,404,83
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	77,668,89

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Compara	tive Balance Sheet - Equity Capital & Liabilitie	s		Consolidated f	or Aqua Utilitie	s Florida							Florida Public S	ervice Commissio	n
Fest Year	Village lo. 060368-WS Ended: 2005 [X] Projected []		Explanation: Prov requested. Prov intermediate ye	ide same for his	torical base or								Page:	A-19 1 of 3 Robert M. Griffin	
Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/04	1/31/05	2/28/05	3/31/05	4/30/05	5/31/05	6/30/05	7/31/05	8/31/05	9/30/05	10/31/05	11/30/05	12/31/05	Balance
1 2	Common Stock Issued Preferred 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 0
3 4 5	Additional Paid in Capital Retained Earnings Other Equity Capital	(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)	3,396,411 (14,570,913)	3,396,411 (14,659,171)	6,927,553 (14,614,037)	1.055,413 (14,596,051) 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	Ó	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)		0	1,784,755
10	Customer Deposits	566,194	563,075	567,855	575,841	583,474	589,151	579.781	581,790	589,578	591,713	599.513	604,418	625,567	585.996
11	Accrued Taxes	(574,975)	(605,149)	(419,810)	(278,010)	(212,845)	(93,342)	(32,296)	(123,716)	(128,804)	24,563	73.838	(631,904)		(255,913
12	Accrued Interest	15.804	12,270	13,697	11.141	5,265	7,110	9,152	11,343	12,658	14,736	16,924	19,202	17,385	12,822
13	Accrued Dividends	. 0	12,2.0	10,007	0	5,205	,,,,0	9,132	11,545	12,000	0	10,324	10,202	0	12,022
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)			(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

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Compara	ative Balance Sheet - Equity Capital & Liabilitie	s		Consolidated f	or Aqua Utilitie	s Florida							Florida Public	Service Commis	sion
Test Yea	Village ko. 060368-WS r Ended 2006 [] Projected [X]		requested. Prov	ovide a balance vide same for his ears, if not alread	torical base or								Schedule: Page: Preparer:	A-19 2 of 3 Robert M. Griffin	
Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/05	1/31/06	2/28/06	3/31/06	4/30/06	5/31/06	6/30/06	7/31/06	8/31/06	9/30/06	10/31/06	11/30/06	12/31/06	Balance
1 2	Common Stock Issued Preferred 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 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)			5,660,295
4 5	Retained Earnings Other Equity Capital	(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) 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		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		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		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		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												050 500	104 500	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)			(11,007,509)
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)			(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

enetian ocket N est Yea	ative Balance Sheet - Equity Capital & Liabilitie N Village No. 060368-WS r Ended 2007 [] Projected [X]		Explanation: Pro requested. Prov intermediate ye	ovide a balance ide same for his	torical base or	s Florida					Florida Public Service Comn Schedule: A-19 Page: 3 of 3 Preparer: Robert M. Griff				
Line	(1)	(2) Prior Year	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Test Year End	(15) Average
No.	Liabilities	12/31/06	1/31/07	2/28/07	3/31/07	4/30/07	5/31/07	6/30/07	7/31/07	8/31/07	9/30/07	10/31/07	11/30/07	12/31/07	Balance
1 2	Common Stock Issued Preferred 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 (
3 4 5	Additional Paid in Capital Retained Earnings Other Equity Capital	(4.849,688) (13,774,593)	(4,978,068) (13,574,593)	(5,301,355) (13,374,593)	(5,213,296) (13,174,593)	(5,196,875) (12,974,593)	(5,855,930) (12,774,593)	(4,968,251) (12,574,593)	(5,471,716) (12,374,593)	(5.529,259) (12,174,593)	(5,257,893) (11,974,593)	(5,762,795) (11,774,593)	(5,662,552) (11,574,593)	(3,136,939) (13,847,516)	(5,168,047 (12,764,817 (
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	34,791,87
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 9 10	Accounts Payable Accts & Int. Payable-Assoc Cos Customer Deposits	525,000 750,000	400,000 750,000	400,000 750,000	400,000 750,000	400,000 750,000	400,000 750,000	400,000 750,000	400,000 750,000	400,000 750,000	400,000 750,000	400,000 750,000 600,000	400,000 750,000 600,000	400,000 750,000 600,000	409,61 750,00 600.00
11	Accrued Taxes	600,000 1,781,680	600,000 249.650	600,000 451,011	600,000 650,567	600,000 552,672	600,000 755,688	600,000 672,753	600,000 640,576	600,000 871,605	600,000 818,952	935,176	352,053	288,750	693.93
12 13	Accrued Interest Accrued Dividends	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	17,38
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	406,83
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	2,877,76
16	Other Deferred Credits & Oper. Reserves	0	0	0	00	0	0	0	0	0	0	0	0	0	İ
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	27,061,41
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)	(12.034,91
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	1,864,54
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	16,764,64
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	77,668,89

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# Venetian Village NET OPERATING INCOME

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SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE <u>NUMBER</u>
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# Schedule of Water Net Operating Income

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Venetian Village Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

Plantin and

Florida Public Service Commission

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Schedule:B-1Page:1 of 1Preparer: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.

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	(1)	(2) Per	(3) Utility	(4) Adjusted	(5)	(6) Adjusted	(7)	(8) Adjusted	(9) Requested	(10) Requested	(11)
Line		Books	Test Year	Test Year	Adjustments	Intermd. Yr	Adjustments	Rate Year	Revenue	Annual	Supporting
No.	Description	2005	Adjustment	2005	2005-06	2006	2006-07	2007	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	54,001	598	54,599	2,742	57,341	1,482	58,824	22,117	80,941	B-4
2	Operation & Maintenance	47,232	807	48,039	(9,307)	38,732	8,807	47,539	327	47,866	B-5
3	Depreciation, net of CIAC Amort.,U&U	0	2,650	2,650	760	3,411	2,577	5,988	0	5,988	B-13
4	Amortization	0	0	0	775	775	0	775	0	775	B-3
5	Taxes Other Than Income	5,320	0	5,320	(390)	4,930	1,966	6,896	995	7,891	B-15
6	Provision for Income Taxes	559	(908)	(349)	3,571	3,222	(5,150)	(1,928)	7,622	5,694	C-1
7	OPERATING EXPENSES	53,111	2,550	55,661	(4,591)	51,070	8,200	59,270	8,944	68,214	
8	NET OPERATING INCOME	890	(1,952)	(1,062)	7,333	6,271	(6,717)	(446)	13,173	12,727	
9	RATE BASE	0	70,565	70,565	17,216	87,781	72,568	160,349		160,349	A-1
10	RATE OF RETURN	-		-1.51%						7.94%	

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# Schedule of Sewer Net Operating Income

Venetian Village Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Florida Public Service Commission

Schedule:B-2Page:1 of 1Preparer:Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		Per	Utility	Adjusted		Adjusted		Adjusted	Requested	Requested	
Line		Books	Test Year	Test Year	Adjustments	Intermd. Yr	Adjustments	Rate Year	Revenue	Annual	Supporting
_No.	Description	2005	Adjustment	2005	2005-06	2006	2006-07	2007	Adjustment	Revenues	Schedules
1	OPERATING REVENUES	50,021	319	50,340	1,106	51,445	1,086	52,531	70,905	123,436	B-4
2	Operation & Maintenance	42,600	820	43,421	18,283	61,704	10,966	72,670	1,047	73,717	B-6
3	Depreciation, net of CIAC Amort.,U&U	0	5,423	5,423	564	5,987	3,949	9,936	0	9,936	B-14
4	Amortization	0	0	0	492	492	0	492	0	492	B-3
5	Taxes Other Than Income	5,122	0	5,122	12	5,134	2,035	7,169	3,191	10,360	B-15
6	Provision for Income Taxes	740	(1,948)	(1,207)	(7,985)	(9,192)	(6,992)	(16,184)	25,141	8,957	C-1
7	OPERATING EXPENSES	48,463	4,296	52,759	11,366	64,125	9,958	74,082	29,379	103,461	
8	NET OPERATING INCOME	1,558	(3,977)	(2,419)	(10,260)	(12,679)	(8,872)	(21,551)	41,526	19,975	
9	RATE BASE	0	135,620	135,620	8,703	144,323	97,817	242,140		242,140	A-2
10	RATE OF RETURN		· 2	-1.78%						8.25%	

# Schedule of Adjustments to Operating Income

# Florida Public Service Commission

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

Historical [X] Projected []

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	(1)		(2)	(3)	(4)
Line No.	Description		Water	Sewer	Supporting Schedules
	UTILITY TEST YEAR ADJUSTMEN	NTS - 2005			
1	A. REVENUES				E-2
2	To reconcile booked revenues with	billing analysis	598_	319	
3	TOTAL		598	319	
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	120	122	
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.	82	84	
10	Bad Debt Expense	Out of Period Bad Debt accrual true-up	434	441	
11	Miscellaneous Expense	Non-recurring transfer from Parent to Utility	171	173	
12	TOTAL		807	820	
13					
14	C. DEPRECIATION NET OF AMORTIZ				B-13, B-14
15		ed for PSC approved UPIS balances and PSC lives	4,619	12,974	
16		C approved balances and rates based on PSC UPIS lives	(1,968)	(7,551)	
17	TOTAL		2,650	5,423	
18	D. AMORTIZATION				
19 20	D. AMORTIZATION		O	0	
20	-		0	0	
22	TOTAL			0	
23	TOTAL		U	0	
24	E. TAXES OTHER THAN INCOME TAX	x			B-15
25	1. Payroll tax adjustment	•	0	0	5.10
26	2. Property Tax adjustment for Futu	ure Use plant	Ō	Ō	
27	TOTAL		0	0	
28					
29	F. INCOME TAXES				
30	<ol> <li>Income tax impact of the adjustn</li> </ol>	nents to per book income	(908)	(1,948)	C-1
31	TOTAL		(908)	(1,948)	
32			<u></u>		
33	TOTAL INCOME ADJUSTMENTS		3,148	4,614	

Schedule of Adjustments to Operating Income

### Florida Public Service Commission

Venetian Village Docket No. 060368-WS Schedule Year Ended: 12/31/2006 Historical [] Projected [X]	Schedule: Page: Preparer:	B-3 2 of 5 Jack Schreyer
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Description UTILITY TEST YEAR ADJUSTMENTS - A. REVENUES		Water		
A. REVENUES			Sewer	Schedules
	- 2006			E 0 E 10
		0740	4 100	E-2, E-13
Customer growth	-	2,742	1,106	
TOTAL		2,742	1,106	
				B-5, B-6
B. OPERATIONS & MAINTENANCE	Adjustment for open positions	(3,658)	2,324	D-0, D-0
Salaries & Wages - Employees				
Purchased Water / Sewer Treatment	Adj. for usually wet weather, plus increase for growth	(501)	1,735	
		<u>,</u>	0 705	
Sludge Removal Expense	Adj, for upgraded plants, growth and inflationary increases	0	3,705	
Purchased Power	Adj. for increase in cost due to storm damage recover	79	2,233	
	surcharges and fuel charges			
Fuel for Purchased Power	Adj. for increase in cost due to fuel charges	(636)	3,602	
Chemicals	Adj. for increase in chlorine costs	(306)	(490)	
Materials & Supplies	Adj. for increase in spending to improvement and	(156)	(365)	
Contractual Services - Engineering		234	522	
Contractual Services - Accounting		(633)	(390)	
Contractadi Controco - Haccanting		(000)	(000)	
Contractual Services - Legal	Adi, to account for fees that were previously included	1.991	2.319	
	in the corporate charges in the past.		_,	
Contractual Services - Mgmt. Fees	Adj. for several items (engineering, legal & acctg) that	(2,216)	(913)	
	were previously recorded in Mgmt Fees that are now recorded on the proper lines			
Contractual Services - Testing		(632)	261	
		(2,012)		
Rental of Building/Real Prop.		(33)	117	
		• •	973	
		(-)		
Transportation Expenses	Adj. for the new procedure that transfers a portion of	(1,270)	(899)	
, .	transportation cost to capital.	( ) )	· · ·	
Insurance - Vehicle	Adj. for the new procedure that transfers a portion of	(84)	64	
Insurance - General Liability		116	147	
		·/		
		(2)	(0)	
Reg. Comm. Exp Rate Case Amort.	None	0	0	
Reg. Comm. Exp Rate Case Other	None	Ō	0	
Bad Debt Expense	Adj. for improved delinquencies	714	341	
Miscellaneous Expense	Adj. for various additional expenses (i.e. cellular	2,581	1,952	
	phones, long distance charges, relocation charges, seminars, travel, and fines.			
Non-recurring 2005 Bonus True-up		31	31	
Purchased Power Rate Increase Pass 1	Through	0	0	
Non-recurring 2005 Miscellaneous Expe	ense reclassifications	2	2	
TOTAL			18,283	
		.,,,		
C. DEPRECIATION NET OF AMORTIZATIO	ON OF CIAC (Used & Useful)			B-13, B-1
Depreciation expense adjusted for plan	t additions and retirements	1,017	501	•
	al contributions	(256)	62	
TOTAL	-	760	564	
	Sludge Removal Expense Purchased Power Fuel for Purchased Power Chemicals Materials & Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Mgmt. Fees Contractual Services - Mgmt. Fees Contractual Services - Testing Contractual Services - Other Rental of Building/Real Prop. Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Other Advertising Expense Reg. Comm. Exp Rate Case Amort. Reg. Comm. Exp Rate Case Amort. R	Employee Pensions & Benefits       Adj. for open positions, less capitalized benefits         Purchased Water / Sewer Treatment       Adj. for upgraded plants, growth and inflationary increases         Sludge Removal Expense       Adj. for increase in cost due to storm damage recover surcharges and fuel charges         Purchased Power       Adj. for increase in cost due to storm damage recover surcharges and fuel charges         Purchased Power       Adj. for increase in cost due to storm damage recover surcharges and fuel charges         Chemicals       Adj. for increase in cost due to storm damage recover surcharges and fuel charges         Materials & Supplies       Adj. for increase in cost due to storm damage recover surcharges and fuel charges         Contractual Services - Engineering       Adj. for the cost of CCR's that were previously paid by the corporate office.         Contractual Services - Legal       Adj. for several items (engineering, legal & acctg) that were previously included in the corporate charges in the past.         Contractual Services - Testing       Fluctuation between monthly and tri-annual testing.         Contractual Services - Other       Adj. for increase in corporation office rent.         Adj. for increase in corporations office rent.       Adj. for increase in corporations office rent.         Contractual Services - Testing       Fluctuation between monthly and tri-annual testing.         Contractual Services - Other       Adj. for increase in clability with additional transfers a portion	Employee Pensions & Benefits       Adj. for open positions, less capitalized benefits       (2.421)         Purchased Water / Sewer Treatment       Adj. for usually wet weather, plus increase for growth and inflationary increases       (501)         Sludge Removal Expense       Adj. for upgraded plants, growth and inflationary increases       (501)         Purchased Power       Adj. for increase in cost due to storm damage recover surcharges and fuel charges       (636)         Fuel for Purchased Power       Adj. for increase in cost due to fuel charges       (636)         Chemicals       Adj. for increase in cost due to fuel charges       (636)         Materiats & Supplies       Adj. for increase in cost due to fuel charges       (633)         Contractual Services - Engineering       Adj. for increase in storm to capital in nature.       (633)         Contractual Services - Accounting       Adj. for several items (engineering, legal & acctg) that       (2,216)         Contractual Services - Mgmt. Fees       Adj. for several items (engineering, legal & acctg) that       (2,216)         Contractual Services - Testing       Fluctuation between monthly and ti-annual testing.       (632)         Contractual Services - Cher       Adj. for the nego socuring due to moving the call       (2,312)         Contractual Services - Testing       Fluctuation between monthly and ti-annual testing.       (632)         Contractual Servic	Employee Pensions & Benefits       Adj. for open positions, less capitalized benefits       (2,421)       646         Purchased Water / Sewer Treatment       Adj. for upgraded plants, growth and inflationary       0       3,705         Sludge Removal Expense       Adj. for increase in cost due to storm damage recover       79       2,233         Purchased Power       Adj. for increase in cost due to storm damage recover       79       2,233         Fuel for Purchased Power       Adj. for increase in cost due to tell charges       (636)       3,602         Chemicals       Adj. for increase in choltine costs       (306)       (490)         Materials & Supplies       Adj. for increase in cost due to the fuel charges       (636)       (300)         Contractual Services - Engineering       Adj. for three cost of CCR's that were previously paid by       234       522         Contractual Services - Legal       Adj. to account for fees that were previously included       1,991       2,319         Contractual Services - Legal       Adj. to several items (engineering, legal & acctg) that       (632)       261         Contractual Services - Testing       Fulcutation between monthy and tri-annual testing.       (632)       261         Contractual Services - Other       Adj. for several items (engineering, legal & acctg) that       (2,16)       973         Contractual S

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# Florida Public Service Commission

Docket No. 060368-WS Page: 3 of 5	 Schedule:	B-3
Schedule Year Ended: 12/31/2006 - continued Preparer: Jack Schreyer	Page:	3 of 5
Historical [] Projected [X]	Preparer:	Jack Schreyer

	(1)	(2)	(3)	(4)
Line No.	Description	2006 Water	2006 Sewer	Supporting Schedules
INU.	Description	vvalci		Schedules
43	D. AMORTIZATION			
44	To record annual amortization of regulatory assets per PSC 2/27/06 Amendatory Order	775	492	
45	•	0	0	
46	TOTAL	775	492	
47				
48	E. TAXES OTHER THAN INCOME TAX			B-15
49	<ol> <li>RAF on revenue from customer growth and rate index</li> </ol>	123	50	
50	2. Payroll tax adjustment	(304)	209	
51	<ol><li>Property taxes associated with plant additions</li></ol>	(209)	(247)	
52	<ol><li>Property Tax adjustment for Future Use plant</li></ol>	0	0	
53	TOTAL	(390)	12	
54				
55	F. INCOME TAXES			C-1
56	<ol> <li>Income tax impact of the adjustments to per book income</li> </ol>	3,571	(7,985)	
57	TOTAL	3,571	(7,985)	
58				
59	TOTAL INCOME ADJUSTMENTS	(1,849)	12,471	

Schedule of Adjustments to Operating Income

# Florida Public Service Commission

B-3 4 of 5 Jack Schreyer

Venetian VIIIage	Schedule:
Docket No. 060368-WS	Page:
Schedule Year Ended: 12/31/07 Historical [] Projected [X]	Preparer:

ne	(1)		(2) 2007	(3) 2007 Source	(4) Supportin Schedule
lo.	Description UTILITY TEST YEAR ADJUSTMENTS	- 2007	Water	Sewer	Schedule
1	A. REVENUES				E-13
2	Customer growth		1,482	1,086	
3	TOTAL	-	1,482	1,086	
4					
	B. OPERATIONS & MAINTENANCE				B-5, B-6
6	Salaries & Wages - Employees	Adj. to include filling open positions and to add	3,542	1,076	
7	Salaries & Wages - Officers, Exec.	Adj. to include filling open positions and to add	(95)	(28)	
8	Employee Pensions & Benefits Purchased Water / Sewer Treatment	Adj. to include filling open positions and to add Adj. to '07plan, allocated by ERCs, increase is 8.536%	666 334	936 437	
9	Purchased water / Sewer Treatment	for water and 2.003 for sewer	554	437	
10	Sludge Removal Expense	Adj. to '07plan, alloc'd by ERCs, increase 19.286%	0	1,522	
11	Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	350	1,276	
12	Fuel for Purchased Power	Adj. to '07plan, alloc'd by ERCs, increase 14.219%	20	749	
13	Chemicals	Adj. to '07plan, alloc'd by ERCs, increase 8.271%	80	378	
14	Materials & Supplies	Adj. to '07plan, alloc'd by ERCs, increase 17.589%	166	127	
15	Contractual Services - Engineering	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	10	117	
16	Contractual Services - Accounting	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	38	18	
17	Contractual Services - Legal	Adj. to '07plan, alloc'd by ERCs, increase 0.757%	16	510	
18	Contractual Services - Mgmt. Fees	Adj. to '07plan, alloc'd by ERCs, increase 13.351% Adj. to '07plan, alloc'd by ERCs, increase 0.757%	389	341	
19 20	Contractual Services - Testing Contractual Services - Other	Adj. to '07plan, alloc'd by ERCs, increase 0.757% Adj. to '07plan, alloc'd by ERCs, increase 0.757%	48 135	94 65	
20	Rental of Building/Real Prop.	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	22	39	
22	Rental of Equipment	Adj. to '07plan, alloc'd by ERCs, increase 1.755%	2	209	
23	Transportation Expenses	Adj. to '07plan, alloc'd by ERCs, increase 29.843%	225	114	
24	Insurance - Vehicle	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	11	25	
25	Insurance - General Liability	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	32	33	
26	Insurance - Workman's Comp.	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	0	18	
27	Insurance - Other	Adj. to '07plan, alloc'd by ERCs, increase 7.195%	14	0	
28	Advertising Expense	Adj. to '07plan, allocated by ERCs.	· 1	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 delinguencies in 2007.	(557)	(85)	
32	Miscellaneous Expense	Adj. to '07plan, alloc'd by ERCs, increase 2.571%	895	493	
33	Non-recurring 2005 Bonus True-up	Noj. to orpian, alloca by Erros, increase 2.5717	32	32	
34	Purchased Power Rate Increase Pass	Through	0	0	
35	Contractual Services - Other	Customer Call Center conversion	757	769	
36	Reg. Comm. Exp Rate Case Amort.		1,741	1,769	
37		ense reclassifications; Cust. Call Center conversion	(68)	(69)	
38 39	TOTAL		8,807	10,966	
40	C. DEPRECIATION NET OF AMORTIZATIO		_		B-13, B-
41	Depreciation expense adjusted for plan		2,640	3,821	
42 43	CIAC amortization adjusted for addition TOTAL	ai contributions	(62)	128	
43 44	TOTAL		2,577	3,949	
45	D. AMORTIZATION				
46	•		0	0	
47	-		õ	ŏ	
48 49	TOTAL	-	0	0	
49 50	E. TAXES OTHER THAN INCOME TAX				R-15
51	1. RAF on revenue from customer grow	/th and rate index	67	49	B-15
52	2. Payroll tax adjustment		288	90	
53	3. Property taxes associated with plant	additions	1,611	1,896	
54	4. Property Tax adjustment for Future L	Jse plant	0_	0	
55 56	TOTAL		1,966	2,035	
	F. INCOME TAXES				
	1. Income tax impact of the adjustment	s to per book income	(5,150)	(6,992)	C-1
58		-			
58 59	TOTAL		(5.150)	(6.992)	
	TOTAL		(5,150)	(6,992)	

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### Florida Public Service Commission

Venetian Village Docket No. 060368-WS Schedule Year Ended: 12/31/07 Historical [] Projected [X]	Schedule: Page: Preparer:	B-3 5 of 5 Jack Schreyer
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Line	(1)		(2) 2007	(3) 2007	(4) Supporting
No.	Description		Water	Sewer	Schedules
	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS - 2007				
1	NET OPERATING REVENUE				
2	Required Revenue Adjustment		22,117	70,905	
3		_			
4	OPERATION & MAINTENANCE EXPENSE				
5	Bad Debt Adjustment Due To Proposed Rate Increase	_	327	1,047	
6		_			
7	TAXES OTHER THAN INCOME TAX				
8	RAF on Revenue Adjustment @	4.50%_	995	3,191	
9		_			
10	INCOME TAX ADJUSTMENT				
11	Rate Year Revenue at Present Rates		58,824	52,531	
12	Plus Required Revenue Adjustment	_	22,117	70,905	
13	Rate Year Revenue at Proposed Rates		80,941	123,436	
14					
15	Less Operating Expenses Before Income Taxes		(62,520)	(94,504)	
16	Less Interest Expense		(3,661)	(5,714)	
17	Taxable Income	_	14,761	23,217	
18	Income Tax at Composite Rate of	38.58%	5,694	8,956	
19	Less Income Tax at Present Rates		1,928	16,184	
20					
21	Income Tax Adjustment	-	7,622	25,140	

Venetian Village Schedule: B-4 Docket No. 060368-WS Page: 1 of 1 Jack Schreyer Schedule Year Ended: 12/31/05 Preparer:

# Historical [X] Projected []

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

	(1) WATER	(2)	(3) SEWER	(4)
Line		<u></u>	SEWER	
No.	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	537
3	461.1 Metered - Residential	52,880	521.2 Flat Rate - Commercial	
4	461.2 Metered - Commercial	1,299	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	49,266
9	462.2 Private Fire Protection		522.2 Measured - Commercial	l
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	(
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	53
18	TOTAL WATER SALES	54,179	TOTAL SEWER SALES	50,340
19				
20	OTHER WATER REVENUES		OTHER SEWER REVENUES	
21	470 Forfeited Discounts		531 Sale Of Sludge	
22	471 Misc. Service Revenues	420	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	
26	TOTAL OTHER WATER REVENUES	420	TOTAL OTHER SEWER REVENUES	
27				
28	TOTAL WATER OPERATING REVENUES	<b>s</b> 54,599	TOTAL SEWER OPERATING REVENUES	50,340

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**Test Year Operating Revenues** 

# Florida Public Service Commission

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

## Venetian Village

Docket No. 060368-WS

Schedule Year Ended: 12/31/2005, 2006, 2007 Historical [X] Projected [X]

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

Schedule:B-5Page:1 of 4Preparer:Jack Schreyer

Florida Public Service Commission

		(1)	(2)	(3)	(4)	(5)	(6) 2005-06	(7)	(8)	(9)	(10) 2006-07	(11)	(12)
Line			2005	2005	2005	2006	Forecast	2006	2006	2007	Forecast	2007	2007
No.		Account No. and Name	Per Books	Adjustments	Adjusted	Forecast	Incr (5)-(4)	Adjustments	Adjusted	Budgeted	Incr (9)-(8)	Adjustments	Adjusted
1	601	Salaries & Wages - Employees	16,116	0	16,116	12,458	(3,658)	31	12,489	16,031	3,542	32	16,063
2	603	Salaries & Wages - Officers, Exec.	265	0	265	218	(47)	0	218	123	(95)	0	123
3	604	Employee Pensions & Benefits	4,086	0	4,086	1,665	(2,421)	0	1,665	2,331	666	0	2,331
4	610	Purchased Water	2,109	0	2,109	1,608	(501)	0	1,608	1,942	334	0	1,942
5	615	Purchased Power	2,223	0	2,223	2,303	79	0	2,303	2,653	350	0	2,653
6	616	Fuel for Purchased Power	770	0	770	134	(636)	0	134	154	20	0	154
7	618	Chemicals	1,121	0	1,121	816	(306)	0	816	895	80	0	895
8	620	Materials & Supplies	1,076	0	1,076	920	(156)	0	920	1,086	166	0	1,086
9	631	Contractual Services - Engineering	292	0	292	527	234	0	527	537	10	0	537
10	632	Contractual Services - Accounting	1,398	0	1,398	765	(633)	0	765	802	38	0	802
11	633	Contractual Services - Legal	2	120	121	2,112	1,991	0	2,112	2,129	16	0	2,129
12	634	Contractual Services - Mgmt. Fees	4,805	0	4,805	2,590	(2,216)	0	2,590	2,979	389	0	2,979
13	635	Contractual Services - Testing	2,130	0	2,130	1,498	(632)	0	1,498	1,547	48	0	1,547
14	636	Contractual Services - Other	5,965	0	5,965	3,653	(2,312)	0	3,653	3,788	135	757	4,545
15	641	Rental of Building/Real Prop.	137	0	137	104	(33)	0	104	126	22	0	126
16	642	Rental of Equipment	10	0	10	8	(2)	0	8	9	2	0	9
17	650	Transportation Expenses	2,025	82	2,107	838	(1,270)	0	838	1,063	225	0	1,063
18	656	Insurance - Vehicle	139	0	139	55	(84)	0	55	66	11	0	66
19	657	Insurance - General Liability	262	0	262	377	116	0	377	410	32	0	410
20	658	Insurance - Workman's Comp.	149	0	149	56	(93)	0	56	56	0	0	56
21	659	Insurance - Other	189	0	189	133	(56)	0	133	148	14	0	148
22	660	Advertising Expense	7	0	. 7	5	(2)	0	5	6	1	0	6
23	666	Reg. Comm. Exp Rate Case Amort.	0	0	0	0	0	0	0	0	0	1,741	1,741
24	667	Reg. Comm. Exp Rate Case Other	0	0	0	0	0	0	0	0	0	0	0
25	670	Bad Debt Expense	375	434	809	1,523	714	0	1,523	966	(557)	0	966
26	675	Miscellaneous Expense	1,582	171	1,752	4,334	2,581	2	4,336	5,231	895	(68)	5,163
27		TOTAL WATER O & M EXPENSES	47,232	807	48,039	38,699	(9,340)	33	38,732	45,077	6,345	2,462	47,539

# Detail of Operation & Maintenance Expenses By Month - Water

3

#### Florida Public Service Commission

Venetian Village Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Historical [ X ] Projected [ ]	Explanation:	Provide a sch	edule of open	ation and main	ntenance exp	enses by prima	ary account fo	or each month	of the test yea	Schedule: Page: Preparer: ar (unadjuste	B-5 2 of 4 Jack Schreyer ed Per Books).	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2005									-		2005	Per Books
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep _	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	1,609	1,527	2,272	1,326	1,167	1,557	896	932	1,310	1,092	921	1,506	16,116
2	603	Salaries & Wages - Officers, Exec.	0	23	52	33	31	38	34	24	43	32	38	(84)	265
3	604	Employee Pensions & Benefits	183	199	269	229	240	436	414	549	590	382	495	100	4,086
4	610	Purchased Water	0	0	464	165	121	241	151	0	301	141	219	306	2,109
5	615	Purchased Power	159	0	423	195	22	442	178	160	57	163	300	125	2,223
6	616	Fuel for Purchased Power	0	0	3	149	226	1	1	0	111	1	1	277	770
7	618	Chemicals	0	77	47	62	106	309	71	32	183	71	82	80	1,121
8	620	Materials & Supplies	21	89	168	122	611	12	7	0	14	7	10	15	1,076
9	631	Contractual Services - Engineering	0	0	4	2	1	2	1	0	71	69	70	71	292
10	632	Contractual Services - Accounting	0	24	75	42	37	379	270	80	183	79	104	124	1,398
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	2
12	634	Contractual Services - Mgmt. Fees	0	234	553	389	423	444	400	405	388	437	575	558	4,805
13	635	Contractual Services - Testing	90	90	210	107	192	115	484	180	121	239	181	121	2,130
14	636	Contractual Services - Other	241	828	1,451	175	1,364	811	120	65	171	357	210	173	5,965
15	641	Rental of Building/Real Prop.	0	0	30	11	8	16	10	0	20	9	14	20	137
16	642	Rental of Equipment	0	0	2	1	1	1	1	0	1	1	1	1	10
17	650	Transportation Expenses	0	112	228	158	161	178	203	147	247	201	231	160	2,025
18	656	Insurance - Vehicle	0	9	16	12	11	13	12	10	15	12	13	15	139
19	657	Insurance - General Liability	0	18	32	23	22	25	23	18	27	22	25	27	262
20	658	Insurance - Workman's Comp.	0	13	13	13	13	13	14	14	14	14	14	14	149
21	659	Insurance - Other	0	13	23	17	16	18	16	13	20	16	18	20	189
22	660	Advertising Expense	0	0	2	1	0	1	0	0	1	0	1	1	7
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	274	0	7	3	2	71	2	0	5	2	4	5	375
26	675	Miscellaneous Expense	0	15	103	757	338	61	44	15	72	42	60	76	1,582
27		TOTAL WATER O & M EXPENSES	2,577	3,271	6,448	3,991	5,112	5,184	3,351	2,644	3,965	3,390	3,587	3,712	47,232

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#### Detail of Operation & Maintenance Expenses By Month - Water

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#### Florida Public Service Commission

Venetian Village Docket No. 060368-WS Schedule Year Ended: 12/31 Historical [] Projected [X]		Explanation:	Provide a sch	nedule of opera	ation and mai	ntenance exp	enses by prim	ary account fo	or each month	of the year 20	Schedule: Page: Preparer: )06 (unadjus	B-5 3 of 4 Jack Schreyer sted Forecast).	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Total
Line			2006											2006	Forecast
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	502	759	983	1,370	1,196	1,052	801	1,237	1,130	1,201	1,184	1,042	12,458
2	603	Salaries & Wages - Officers, Exec.	38	31	(21)	39	32	32	35	8	7	9	8	1	218
3	604	Employee Pensions & Benefits	355	385	372	6	42	308	(824)	209	205	210	207	190	1,665
4	610	Purchased Water	199	108	127	241	129	127	171	120	116	139	119	13	1,608
5	615	Purchased Power	211	171	182	195	190	180	176	208	212	201	198	178	2,303
6	616	Fuel for Purchased Power	1	1	1	125	1	1	1	1	1	1	1	0	134
7	618	Chemicals	52	50	30	59	86	56	69	80	84	87	85	79	816
8	620	Materials & Supplies	10	5	6	410	6	6	52	88	90	85	84	79	920
9	631	Contractual Services - Engineering	70	69	69	70	69	69	70	8	8	8	8	7	527
10	632	Contractual Services - Accounting	49	134	87	99	49	87	92	37	39	36	34	22	765
11	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	2,111	2,112
12	634	Contractual Services - Mgmt. Fees	369	361	344	370	375	378	208	44	42	50	43	5	2,590
13	635	Contractual Services - Testing	110	101	103	52	103	103	18	187	192	181	179	168	1,498
14	636	Contractual Services - Other	139	110	116	161	114	117	131	571	583	554	547	510	3,653
15	641	Rental of Building/Real Prop.	13	7	8	16	8	8	11	8	8	9	8	1	104
16	642	Rental of Equipment	1	1 -	1	1	1	1	1	1	1	1	1	0	8
17	650	Transportation Expenses	201	171	171	116	24	31	31	22	21	25	22	2	838
18	656	Insurance - Vehicle	8	6	6	8	6	6	7	2	2	2	2	0	55
19	657	Insurance - General Liability	53	50	51	54	51	51	52	4	3	4	4	0	377
20		Insurance - Workman's Comp.	8	8	8	8	8	8	8	0	0	0	0	0	56
21	659	Insurance - Other	18	16	17	19	17	17	18	3	3	3	3	0	133
22		Advertising Expense	1	0	0	1	0	0	1	0	0	0	0	0	5
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		3	2	2	4	1,049	2	3	91	93	92	92	90	1,523
26	675	Miscellaneous Expense	73	20	41	63	41	46	66	817	835	786	783	762	4,334
27		TOTAL WATER O & M EXPENSES	2,485	2,565	2,704	3,489	3,599	2,685	1,197	3,745	3,672	3,685	3,610	5,261	38,699

# Detail of Operation & Maintenance Expenses By Month - Water

#### Florida Public Service Commission

Venetian Village Docket No. 060368-WS Schedule Year Ended: 12/31/2007 Historical [] Projected [X]	Explanation: I	Provide a sch	edule of opera	ation and mair	ntenance expe	enses by prima	ary account fo	r each month	of the year 2	Schedule: Page: Preparer: 2007 (unadjus	B-5 4 of 4 Jack Schreyer ted Budget).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14) Totai
Line			2007											2007	Budgeted
No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	601	Salaries & Wages - Employees	1,403	1,309	1,328	1.446	1,331	1,328	1,374	1.322	1.317	1.341	1.321	1,211	16,031
2	603		15	8	10	18	10	10	13	9	.,	11	9	1	123
3	604	Employee Pensions & Benefits	437	472	456	47	86	383	(889)	274	268	275	272	250	2,331
4	610	Purchased Water	241	130	153	291	156	153	207	145	140	168	144	15	1,942
5	615	Purchased Power	243	197	210	225	218	207	204	240	245	233	228	205	2,653
6	616	Fuel for Purchased Power	1	1	1	144	1	1	1	1	1	1	1	0	154
7	618	Chemicals	58	54	33	66	95	61	75	88	93	94	93	86	895
8	620	Materials & Supplies	11	6	7	483	7	7	62	104	106	100	99	93	1,086
9	631	Contractual Services - Engineering	71	70	70	72	71	70	71	8	8	9	8	7	537
10	632	Contractual Services - Accounting	53	137	90	105	52	90	96	40	41	39	37	23	802
11	633		0	0	0	0	0	0	0	0	0	0	0	2,127	2,129
12	634		424	412	393	427	429	432	240	53	51	61	52	6	2,979
13	635		116	104	107	57	107	107	21	192	195	186	184	171	1,547
14	636	Contractual Services - Other	153	118	125	178	124	126	143	584	595	568	560	515	3,788
15	641	Rental of Building/Real Prop.	16	8	10	19	10	10	13	9	9	11	9	1	126
16	642	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	0	9
17	650	Transportation Expenses	258	221	220	147	28	39	38	26	25	31	26	3	1,063
18	656	Insurance - Vehicle	9	7	7	10	7	7	8	2	2	3	2	0	66
19	657	Insurance - General Liability	58	54	55	59	55	55	56	4	4	5	4	0	410
20	658	Insurance - Workman's Comp.	8	8	8	8	8	8	8	0	0	0	0	0	56
21	659	Insurance - Other	20	18	18	21	18	18	20	3	3	4	3	0	148
22	660	Advertising Expense	1	0	1	1	1	1	1	0	0	1	0	0	6
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		4	2	2	5	658	2	3	57	59	59	58	56	966
26	675	Miscellaneous Expense	88	25	. 50	76	51	55	80	987	1,007	949	944	920	5,231
27		TOTAL WATER O & M EXPENSES	3,690	3,362	3,355	3,906	3,521	3,172	1,846	4,150	4,180	4,147	4,057	5,690	45,077

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

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### Florida Public Service Commission

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

Docket No. 060368-WS Schedule Year Ended: 12/31/2005, 2006, 2007 Historical [X] Projected [X]

Venetian Village

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

		(1)	(2)	(3)	(4)	(5)	(6) 2005-06	(7)	(8)	(9)	(10) 2006-07	(11)	(12)
Line			2005	2005	2005	2006	Forecast	2006	2006	2007	Forecast	2007	2007
No.		Account No. and Name	Per Books	Adjustments	Adjusted	Forecast	Incr (5)-(4)	Adjustments	Adjusted	Budgeted	Incr (9)-(8)	Adjustments	Adjusted
1	701	Salaries & Wages - Employees	12,962	0	12,962	15,286	2,324	31	15,317	16,394	1,076	32	16,426
2	703	Salaries & Wages - Officers, Exec.	121	0	121	286	165	0	286	258	(28)	0	258
3	704	Employee Pensions & Benefits	3,691	0	3,691	4,336	646	0	4,336	5,272	936	0	5,272
4	710	Purchased Sewage Treatment	366	0	366	2,101	1,735	0	2,101	2,538	437	0	2,538
5	711	Sludge Removal Expense	3,872	0	3,872	7,577	3,705	0	7,577	9,099	1,522	0	9,099
6	715	Purchased Power	5,260	0	5,260	7,493	2,233	0	7,493	8,769	1,276	0	8,769
7	716	Fuel for Power Production	3	0	3	3,605	3,602	0	3,605	4,355	749	0	4,355
8	718	Chemicals	4,456	0	4,456	3,966	(490)	0	3,966	4,344	378	0	4,344
9	720	Materials & Supplies	1,093	0	1,093	728	(365)	0	728	855	127	0	855
10	731	Contractual Services - Engineering	63	0	63	585	522	0	585	702	117	0	702
11	732	Contractual Services - Accounting	836	0	836	447	(390)	0	447	465	18	0	465
12	733	Contractual Services - Legal	15	122	136	2,455	2,319	0	2,455	2,966	510	0	2,966
13	734	Contractual Services - Mgmt. Fees	2,988	0	2,988	2,074	(913)	0	2,074	2,415	341	0	2,415
14	735	Contractual Services - Testing	1,658	0	1,658	1,919	261	0	1,919	2,013	94	0	2,013
15	736	Contractual Services - Other	3,232	0	3,232	3,458	226	0	3,458	3,523	65	769	4,292
16	741	Rental of Building/Real Prop.	69	0	69	187	117	0	187	226	39	0	226
17	742	Rental of Equipment	33	0	33	1,005	973	0	1,005	1,214	209	0	1,214
18	750	Transportation Expenses	1,213	84	1,297	398	(899)	0	398	512	114	0	512
19	756	Insurance - Vehicle	77	0	77	141	64	0	141	166	25	0	166
20	757	Insurance - General Liability	147	0	147	293	147	0	293	326	33	0	326
21	758	Insurance - Workman's Comp.	109	0	109	123	14	0	123	141	18	0	141
22	759	Insurance - Other	103	0	103	63	(40)	0	63	63	0	0	63
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	1,769	1,769
25	767	Reg. Comm. Exp Other	0	0	0	0	0	0	0	0	0	0	0
26	770	Bad Debt Expense	0	441	441	783	341	0	783	698	(85)	0	698
27	775	Miscellaneous Expense	234	173	407	2,359	1,952	2	2,361	2,854	493	(69)	2,785
28		TOTAL SEWER O & M EXPENSES	42,600	820	43,421	61,670	18,249	34	61,704	70,169	8,465	2,501	72,670

# Detail of Operation & Maintenance Expenses By Month - Sewer

#### Florida Public Service Commission

Jack Schreyer

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(14)

2 of 4

Venetian Village Schedule: B-6 Docket No. 060368-WS Page: Schedule Year Ended: 12/31/2005 Preparer: Historical [X] Projected [] Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year (unadjusted Per Books). (1) (7) (2) (3) (4) (5) (6) (8) (9) (10) (11) (12)

• •	(-7	(-)	(.)	(-)	(-)	()		. ,	. ,	• •
									2005	Total
Apr	Apr	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1,076	1,076	1,156	1,514	502	876	881	908	772	1,235	12,962
18	18	17	19	18	15	20	16	19	(60)	121
249	249	266	335	316	465	499	337	408	95	3,691
29	29	21	42	26	0	52	24	38	53	366
310	310	551	336	305	0	358	337	365	395	3,872
400	400	33	878	41	884	505	363	454	487	5,260
0	0	0	0	0	0	0	0	0	0	3
697	697	120	616	342	101	342	188	259	480	4,456
14	14	4	48	94	20	10	5	7	10	1,093
1	1	0	1	1	0	1	56	1	1	63
24	24	22	234	166	50	108	48	60	71	836
1	1	1	2	1	0	2	1	2	2	15
247	247	270	279	246	253	235	271	353	341	2,988
12		244	135	11	336	139	10	251	139	1,658
651	651	151	(29)	123	88	204	33	972	167	3,232
5	5	4	8	5	0	10	5	7	10	69
3	3	2	4	2	0	5	2	3	5	33
97	97	100	106	122	92	145	122	137	90	1,213
7	7	7	7	7	6	8	7	7	8	77
14	14	13	14	12	11	14	12	13	14	147
10	10	10	11	9	8	10	9	10	10	109
9	9	9	10	9	8	10	9	10	10	103
0	0	0	0	0	0	0	0	0	0	0
0	0	Ō	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	Ō	0	0	0	0	0	0	0	0
20	20	19	22	19	15	24	19	25	27	234
3,892	3,892	3,019	4,592	2,377	3,228	3,583	2,782	4,174	3,593	42,600
-	_	3,892	3,892 3,019	3,892 3,019 4,592	3,892 3,019 4,592 2,377	3,892 3,019 4,592 2,377 3,228	3,892 3,019 4,592 2,377 3,228 3,583	3,892 3,019 4,592 2,377 3,228 3,583 2,782	3,892 3,019 4,592 2,377 3,228 3,583 2,782 4,174	3,892 3,019 4,592 2,377 3,228 3,583 2,782 4,174 3,593

# Detail of Operation & Maintenance Expenses By Month - Sewer

#### Florida Public Service Commission

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Docket I Schedule	n Village No. 060368-WS e Year Ended: 12/31/2006 I [ ] Projected [ X ]	Explanation:	Provide a sch	nedule of oper	ation and mai	intenance expe	enses by prim	ary account fo	r each month	of the year 20	006 (unadjus	Schedule: Page: Preparer: ted Forecast)	B-6 3 of 4 Jack Schreyer	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line		2006									<b>.</b> .		2006	Total

and a second 
 $f^{(1)}(x) = f^{(1)}(x) + f^{(2)}(x) + g^{(2)}(x) + g^{$ 

No.		Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
1	701	Salaries & Wages - Employees	221	1,148	1,252	2,328	840	1,451	1,341	1,425	1,301	1,377	1,365	1,236	15,286
2	703		18	38	11	82	15	45	63	3	3	4	3	0	286
3	704	Employee Pensions & Benefits	293	458	388	834	364	559	672	159	155	161	157	134	4,336
4	710	Purchased Sewage Treatment	34	223	282	657	(1)	290	474	34	32	39	33	4	2,101
5	711	Sludge Removal Expense	356	738	982	1,036	815	872	1,244	324	327	322	311	251	7,577
6	715	Purchased Power	465	736	853	1,405	346	783	803	438	446	427	419	372	7,493
7		Fuel for Power Production	58	383	<b>4</b> 84	1,128	(2)	498	814	58	55	67	57	6	3,605
8	718	Chemicals	210	510	232	338	265	329	566	290	306	309	309	305	3,966
9	720	Materials & Supplies	1	4	442	13	(0)	6	9	52	53	50	50	49	728
10	731	Contractual Services - Engineering	9	60	76	177	(0)	78	128	13	13	14	13	5	585
11		Contractual Services - Accounting	18	84	56	71	21	57	64	16	17	15	14	13	447
12		Contractual Services - Legal	39	261	329	768	(1)	339	554	39	38	45	39	4	2,455
13		Contractual Services - Mgmt. Fees	196	287	295	438	201	321	280	14	13	16	13	1	2,074
14		Contractual Services - Testing	6	174	171	243	218	263	222	128	131	123	122	117	1,919
15	736	Contractual Services - Other	99	680	121	1,304	96	122	138	184	188	176	176	173	3,458
16	741	Rental of Building/Real Prop.	3	20	25	58	(0)	26	42	3	3	3	3	0	187
17	742	Rental of Equipment	16	107	135	314	(1)	139	227	16	15	19	16	2	1,005
18	750	Transportation Expenses	102	100	100	64	(0)	14	14	1	1	1	1	0	398
19	756	Insurance - Vehicle	5	16	19	41	3	20	30	2	2	2	2	0	141
20	757	Insurance - General Liability	30	39	41	57	29	42	49	1	1	2	1	0	293
21	758	Insurance - Workman's Comp.	6	14	17	32	5	17	25	1	1	2	1	0	123
22	759	Insurance - Other	9	9	9	9	9	9	9	0	0	0	0	0	63
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	38	48	111	(0)	49	80	89	91	93	92	87	783
27	775	Miscellaneous Expense	38	0	17	17	17	22	34	452	463	433	433	433	2,359
28		TOTAL SEWER O & M EXPENSES	2,238	6,127	6,385	11,526	3,238	6,350	7,883	3,742	3,657	3,699	3,631	3,194	61,670
		-													

#### Detail of Operation & Maintenance Expenses By Month - Sewer

#### Florida Public Service Commission

258

5,272

2,538

Schedule: **B-**6 Venetian Village 4 of 4 Docket No. 060368-WS Page: Jack Schreyer Schedule Year Ended: 12/31/2007 Preparer: Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the year 2007 (unadjusted Budget). Historical [ ] Projected [ X ] (12) (13) (14) (2) (5) (6) (7) (8) (9) (10) (11) (1) (3) (4) 2007 Total Line 2007 Oct Nov Dec Annual Feb Jul Sep No. Account No. and Name Mar Apr May Jun Aug Jan 16,394 978 896 701 Salaries & Wages - Employees 975 993 1 979 1,499 1,658 2,686 884 1,682 2,185 979 0 2 703 Salaries & Wages - Officers, Exec. 36 58 4 5 4 4 27 35 81 (0) 4 3 704 Employee Pensions & Benefits 205 199 207 202 175 430 668 807 355 550 476 998 710 Purchased Sewage Treatment 39 47 40 4 4 351 573 41 270 340 794 (1) 41 9 099 272 300 -711 Sludge Re - - -. . . . . 007

5	711	Sludge Removal Expense	425	887	1,180	1,256	971	1,049	1,497	387	391	385	372	300	9,099
6		Purchased Power	535	862	1,003	1,672	395	923	965	503	512	492	481	426	8,769
7	716	Fuel for Power Production	70	463	584	1,362	(2)	602	983	70	67	80	69	7	4,355
8	718	Chemicals	228	558	258	381	286	363	624	314	333	335	335	330	4,344
9	720	Materials & Supplies	1	5	521	15	(0)	7	11	61	62	58	58	57	855
10	731	Contractual Services - Engineering	11	73	92	213	(0)	94	154	15	14	17	15	5	702
11	732	Contractual Services - Accounting	19	86	59	77	22	59	68	17	18	15	15	13	465
12	733	Contractual Services - Legal	47	315	398	928	(2)	410	669	47	46	55	47	5	2,966
13	734	Contractual Services - Mgmt. Fees	222	333	344	516	227	372	331	16	16	19	16	2	2,415
. 14	735	Contractual Services - Testing	8	183	184	269	220	276	241	131	133	126	125	118	2,013
15	736	Contractual Services - Other	101	689	127	1,327	97	128	148	186	190	178	178	174	3,523
16	741	Rental of Building/Real Prop.	4	24	30	71	(0)	31	51	4	3	4	4	0	226
17	742		19	129	163	380	(1)	168	274	19	19	22	19	2	1,214
18	750	Transportation Expenses	132	129	128	82	(0)	18	17	1	1	1	1	0	512
19	756	Insurance - Vehicle	5	18	22	48	3	23	36	2	2	3	2	0	166
20	757	Insurance - General Liability	33	43	46	65	31	46	56	2	2	2	2	0	326
21	758	Insurance - Workman's Comp.	7	16	19	38	5	20	29	2	2	2	2	0	141
22	759	Insurance - Other	9	9	9	9	9	9	9	0	0	0	0	0	63
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	7	46	58	134	(0)	59	97	59	61	62	61	55	698
27	775	Miscellaneous Expense	46	0	21	21	21	26	41	547	559	524	524	524	2,854
28		TOTAL SEWER O & M EXPENSES	3,305	7,214	7,754	13,424	3,594	7,420	9,924	3,609	3,648	3,632	3,549	3,095	70,169
		3						· · · · · · · · · · · · · · · · · · ·							

## **Operation & Maintenance Expense Comparison - Water**

### Florida Public Service Commission

Venetian Village	Schedule:	B-7
Docket No. 060368-WS	Page:	1 of 1
Schedule Year Ended: 12/31/2005	Preparer:	Jack Schreyer

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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)
1.1	A		Historical	Test Year		
Line	Acct	Assount Name	Year 2000	Adjusted	Difference	% Difference
No.	<u>No.</u>	Account Name	7,966	2005	Difference	% Difference
1	601	Salaries & Wages - Employees		16,116	8,150	102.31%
2	603	Salaries & Wages - Officers, Exec.	0	265	265	-
3	604	Employee Pensions & Benefits	2,606	4,086	1,480	56.79%
4	610	Purchased Water	0	2,109	2,109	-
5	615	Purchased Power	1,863	2,223	360	19.35%
6	616	Fuel for Power Production	316	770	454	143.52%
7	618	Chemicals	1,444	1,121	(323)	-22.34%
8	620	Materials & Supplies	341	1,076	735	215.42%
9	631	Contractual Services - Engineering	0	292	292	-
10	632	Contractual Services - Accounting	76	1,398	1,322	1738.93%
11	633	Contractual Services - Legal	191	121	(70)	-36.40%
12	634	Contractual Services - Mgmt. Fees	0	4,805	4,805	-
13	635	Contractual Services - Testing	2,303	2,130	(173)	-7.52%
14	636	Contractual Services - Other	2,556	5,965	3,409	133.36%
15	641	Rental of Building/Real Prop.	130	137	7	5.40%
16	642	Rental of Equipment	9	10	1	9.82%
17	650	Transportation Expenses	2,710	2,107	(603)	-22.24%
18	656	Insurance - Vehicle	68	139	71	103.86%
19	657	Insurance - General Liability	145	262	117	80.38%
20	658	Insurance - Workman's Comp.	105	149	44	41.90%
21	659	Insurance - Other	18	189	171	952.68%
22	660	Advertising Expense	43	7	(36)	-83.78%
23	666	Reg. Comm. Exp Rate Case Amort.	500	0	(500)	-100.00%
24	667	Reg. Comm. Exp Other	146	0	(146)	-100.00%
25	670	Bad Debt Expense	234	809	575	245.85%
26	675	Miscellaneous Expense	2,931	1,752	(1,179)	-40.21%
27	TOTAL	. WATER O & M EXPENSES	26,701	48,039	21,338	79.91%
2,			20,701	40,039	21,330	79.91%
28		Total Customers (ERCs)	142.5	146.9	4.4	3.07%
29		Consumer Price Index - U				10.31%
30		Growth Plus Inflation				13.69%

Supporting Schedules: B-5, F-8

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# **Operation & Maintenance Expense Comparison - Water**

## Florida Public Service Commission

Venetian Village Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Schedule: B-7 Supl Page: 1 of 1 Preparer: Jack Schreyer

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

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

### **Operation & Maintenance Expense Comparison - Sewer**

### Florida Public Service Commission

Venetian Village	Schedule:	B-8
Docket No. 060368-WS	Page:	1 of 1
Schedule Year Ended: 12/31/2005	Preparer:	Jack Schreyer

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

		(1)	(2) Historical	(3) Test Year	(4)	(5)
Line	Acct	· · · · · · · · · · · · · · · · · · ·	Year	Adjusted		
No.	No.	Account Name	2000	2005	Difference	% Difference
1	701	Salaries & Wages - Employees	11,445	12,962	1,517	13.25%
2	703	Salaries & Wages - Officers, Exec.	0	121	121	-
3	704	Employee Pensions & Benefits	3,754	3,691	(63)	-1.69%
4	710	Purchased Sewage Treatment	0	366	366	-
5	711	Sludge Removal Expense	1,525	3,872	2,347	153.92%
6	715	Purchased Power	3,990	5,260	1,270	31.83%
7	716	Fuel for Power Production	0	3	3	-
8	718	Chemicals	929	4,456	3,527	379.65%
9	720	Materials & Supplies	404	1,093	689	170.45%
10	731	Contractual Services - Engineering	19	63	44	232.00%
11	732	Contractual Services - Accounting	48	836	788	1642.50%
12	733	Contractual Services - Legal	120	136	16	13.62%
13	734	Contractual Services - Mgmt. Fees	0	2,988	2,988	-
14	735	Contractual Services - Testing	1,257	1,658	401	31.92%
15	736	Contractual Services - Other	1,492	3,232	1,740	116.62%
16	741	Rental of Building/Real Prop.	81	69	(12)	-14.37%
17	742	Rental of Equipment	5	33	28	550.52%
18	750	Transportation Expenses	1,824	1,297	(527)	-28.90%
19	756	Insurance - Vehicle	43	77	34	79.25%
20	757	Insurance - General Liability	91	147	56	61.47%
21	758	Insurance - Workman's Comp.	132	109	(23)	-17.61%
22	759	Insurance - Other	11	103	92	839.05%
23	760	Advertising Expense	27	0	(27)	-99.81%
24	766	Reg. Comm. Exp Rate Case Amort.	314	0	(314)	-100.00%
25	767	Reg. Comm. Exp Other	91	0	(91)	-100.00%
26	770	Bad Debt Expense	146	441	295	202.33%
27	775	Miscellaneous Expense	1,994	407	(1,587)	-79.57%
28	TOTAL	SEWER O & M EXPENSES	29,742	43,421	13,679	45.99%
29 30		Total Customers (ERCs)	88	93	4	5.09%
		Consumer Price Index - U				10.31%
31		Growth Plus Inflation				15.92%

Supporting Schedules: B-6, F-8

## **Operation & Maintenance Expense Comparison - Sewer**

### Florida Public Service Commission

Venetian Village Docket No. 060368-WS Schedule Year Ended: 12/31/2005 Schedule: B-8 Supl Page: 1 of 1 Preparer: Jack Schreyer

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

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

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### **Contractual Services**

## Florida Public Service Commission

Venetian Village	Schedule:	B-9
Docket No. 060368-WS	Page:	1 of 1
Test Year Ending 12/31/05	Preparer:	Jack Schreyer

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

	(1)	(2)	(3)	(4)
Line				
No.	Consultant	Type of Service	Amount	Description of Work Performed
Wate	r			
1	Aqua Services, Inc.	Management	4,041	Corporate services and sundry charges
2	26483Harbor Branch	Testing-Treat-Ops	1,913	Lab Testing
3	28326ALTERNATIVE	Oth-T&D-Maint	1,768	Oth-T&D-Maint
4				
5				
6 7				
8				
9				
10				
Sew	er			
11	Aqua Services, Inc.	Management	2,562	Corporate services and sundry charges
12	26483Harbor Branch	Testing-Treat-Ops	1,511	Testing-Treat-Ops
13	28332FLORIDA LAWN CARE	Oth-T&D-Ops	1,076	Oth-T&D-Ops
14		- 1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
15				
16				

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Analysis of Rate Case Expense

#### Florida Public Service Commission

Venetian Village	S
Docket No. 060368-WS	P
Test Year Ending 12/31/05	P
Tear rear Ending Teromoo	

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.

	(1)	(2)	(3)	(4)	(5)	(6)
Line	Firm or	Counsel, Consultant	Hourly	Total Est of	Type of Service	Comments
No.	Vendor Name	or Witness	Rate	Firm's Charges	Rendered	
1	Aqua Utilities Florida, Inc.			351.388	Corp. Charges	
2	Aqua Utilities Florida, Inc.				Copies	
3	Aqua Utilities Florida, Inc.				Postage	
4	Aqua Utilities Florida, Inc.			68,106	Payroll	
5	Aqua Utilities Florida, Inc.			648	Temp. Agency	
6	Aqua Utilities Florida, Inc.			78,770		
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, Russei			1 260	Legal	
11	Ward, Mullen, Franceski	Tim Ward, Lee Mullen, Dan			Consulting	
	ward, water, Francoski	Franceski		0,0,000	Concerning	
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	•	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	Notices send twice (1 per hearing)
18	Customer Notices - Postage & Mailing			20,700	Customer Notification	Notices send twice (1 per hearing)
19					_	
20	Total			1,845,725	_	
	Estimate Through PAA 1	or Commission Hearing [ X ]			-	

		(A)	(B) Wate	(C)	(D) Sewer	(E)
a	Amortization of Rate Case Expense:	Total	Allocation % Pct (ERC)	Allocated Amount	Allocation % Pct (ERC)	Allocated Amount
b C	Prior Unamortized Rate Case Expense			Amodin		Amount
d e	Subtotal Prior Cases	0	0.377%	0	0.383% _	0
f		Ŭ		Ű		Ū
g h	Current rate Case Expense	1,845,725	0.377%	6,963	0.383% _	7,074
i	Total Projected Rate Case Expense	1,845,725		6,963		7,074
J k I m	Amortization Period in Years: Annual Amortization	4 461,431	_	1,741	-	1,769

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n Method of Allocation Between Systems:

(Provide Calculation)

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

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Analysis of Major Maintenance Projects

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### Florida Public Service Commission

Venetian Village	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.

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

#### Allocation of Expenses

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

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.		Allo	Allocation Percentages (Note A)				Amounts Allocated			·
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.42%	0.26%		0.67%	Customers *	265	121		386
2	604 / 704	Pensions & Benefits	0.42%	0.26%		0.67%	Customers *	4,086	3,691		7,777
3	632 / 732	Contractual Services - Acctg	0.42%	0.26%		0.67%	Customers *	1,398	836		2,234
4	633 / 733	Contractual Services - Legal	0.42%	0.26%		0.67%	Customers *	121	136		258
5	634 / 734	Contractual Services - Mgmt.	0.42%	0.26%		0.67%	Customers *	4,805	2,988		7,793
6	641/741	Rental of Building/Real Prop.	0.42%	0.26%		0.67%	Customers *	137	69		206
7	656 / 756	Insurance - Vehicle	0.42%	0.26%		0.67%	Customers *	139	77		216
8	657 / 757	Insurance - General Liability	0.42%	0.26%		0.67%	Customers *	262	147		408
9	658 / 758	Insurance - Work. Comp.	0.42%	0.26%		0.67%	Customers *	149	109		258
10	659 / 759	Insurance - Other	0.42%	0.26%		0.67%	Customers *	189	103		293
11	675 / 775	Miscellaneous Expense	0.42%	0.26%		0.67%	Customers *	1,752	407		2,160

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

Florida Public Service Commission

Schedule:B-12Page:1 of 3Preparer:Jack Schreyer

### Allocation of Expenses

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

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

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line	Acct.		Allo	cation Percen	tages (Note	A)	Allocation		Amounts A	Allocated	
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.42%	0.26%		0.67%	Customers *	218	286		504
2	604 / 704	Pensions & Benefits	0.42%	0.26%		0.67%	Customers *	1,665	4,336		6,001
3	632 / 732	Contractual Services - Acctg	0.42%	0.26%		0.67%	Customers *	765	447		1,212
4	633 / 733	Contractual Services - Legal	0.42%	0.26%		0.67%	Customers *	2,112	2,455		4,568
5	634 / 734	Contractual Services - Mgmt.	0.42%	0.26%		0.67%	Customers *	2,590	2,074		4,664
6	641/741	Rental of Building/Real Prop.	0.42%	0.26%		0.67%	Customers *	104	187		291
7	656 / 756	Insurance - Vehicle	0.42%	0.26%		0.67%	Customers *	55	141		196
8	657 / 757	Insurance - General Liability	0.42%	0.26%		0.67%	Customers *	377	293		671
9	658 / 758	Insurance - Work. Comp.	0.42%	0.26%		0.67%	Customers *	56	123		179
10	659 / 759	Insurance - Other	0.42%	0.26%		0.67%	Customers *	133	63		197
11	675 / 775	Miscellaneous Expense	0.42%	0.26%		0.67%	Customers *	4,336	2,361		6,698

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

Florida Public Service Commission

Schedule:B-12Page:2 of 3Preparer:Jack Schreyer

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Allocation of Expenses

Venetian Village Docket No. 060368-WS Schedule Year Ended: 12/31/2007 Historical [] Projected [X] Florida Public Service Commission

Schedule:B-12Page:3 of 3Preparer: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.		Allo	cation Percen	tages (Note	A)	Allocation		Amounts A	Allocated	
No.	No.	Description	Water	Sewer	Other	Total	Method	Water	Sewer	Other	Total
1	603 / 703	Salaries - Officers	0.24%	0.24%		0.48%	ERCs *	123	258		382
2	604 / 704	Pensions & Benefits	0.24%	0.24%		0.48%	ERCs *	2,331	5,272		7,603
3	632 / 732	Contractual Services - Acctg	0.24%	0.24%		0.48%	ERCs •	802	465		1,268
4	633 / 733	Contractual Services - Legal	0.24%	0.24%		0.48%	ERCs •	2,129	2,966		5,094
5	634 / 734	Contractual Services - Mgmt.	0.24%	0.24%		0.48%	ERCs •	2,979	2,415		5,394
6	641/741	Rental of Building/Real Prop.	0.24%	0.24%		0.48%	ERCs *	126	226		352
7	656 / 756	Insurance - Vehicle	0.24%	0.24%		0.48%	ERCs *	66	166		232
8	657 / 757	Insurance - General Liability	0.24%	0.24%		0.48%	ERCs *	410	326		736
9	658 / 758	Insurance - Work. Comp.	0.24%	0.24%		0.48%	ERCs •	56	141		197
10	659 / 759	Insurance - Other	0.24%	0.24%		0.48%	ERCs *	148	63		211
11	666 / 766	Rate Case Amort	0.38%	0.38%		0.76%	ERCs	1,741	1,769		3,509
12	675 / 775	Miscellaneous Expense	0.24%	0.24%		0.48%	ERCs *	5,163	2,785		7,948

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

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## Net Depreciation Expense - Water

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### Florida Public Service Commission

Venetian Village	Schedule:	B-13
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.

		(1)	(5) D	epred	(6) ciation Expe		(8)	(9) Used &
			2005			Adjusted	Used &	Useful
Line			Per		Utility	Depreciation	Useful	Depreciation
No.		Account No. and Name	Books	Ac	ljustments	Expense	%	Expense
1				~	•		100.00%	0
2	301.1	Organization		0	0 14	0	100.00%	0 14
3	302.1	Franchises		0 0	14	14	100.00%	0
4	339.1	Other Plant & Misc. Equipment		U	U	0	100.00%	U
5		E OF SUPPLY & PUMPING PLANT		~	0	•	100.000/	0
6	303.2	Land & Land Rights		0	0	0	100.00%	-
7	304.2	Structures & Improvements		0	377	377	100.00%	377
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	106	106	100.00%	106
11	308.2	Infiltration Galleries & Tunnels		0	0	0	100.00%	0
	309.2	Supply Mains		0	39	39	100.00%	39
13	310.2	Power Generation Equipment		0	1,041	1,041	100.00%	1,041
14	311.2	Pumping Equipment		0	516	516	100.00%	516
15	339.2	Other Plant & Misc. Equipment		0	0	0	100.00%	0
16		TREATMENT PLANT						
17	303.3	Land & Land Rights		0	0	0	100.00%	0
18	304.3	Structures & Improvements		0	0	0	100.00%	0
19	311.3	Pumping Equipment		0	0	0	100.00%	0
20	320.3	Water Treatment Equipment		0	90	90	100.00%	90
21	339.3	Other Plant & Misc. Equipment		0	0	0	100.00%	0
22	TRANS	MISSION & DISTRIBUTION PLANT				-		
23	303.4	Land & Land Rights		0	0	0	100.00%	0
24		Structures & Improvements		ō	Ō	õ	100.00%	Ō
25	311.4	Pumping Equipment		õ	õ	Ö	100.00%	õ
26	330.4	Distr. Reservoirs & Standpipes		0	1,415	1,415	100.00%	1,415
27		Transm. & Distribution Mains		õ	163	163	100.00%	163
28	333.4	Services		õ	395	395	100.00%	395
29	334.4	Meters & Meter Installations		0	361	361	100.00%	361
30	335.4	Hydrants		0				
31	336.4	Backflow Prevention		-	0	0	100.00%	0
32	339.4 339.4			0	0	0	100.00%	0
		Other Plant & Misc. Equipment		0	0	0	100.00%	0
33								
34	303.5	Land & Land Rights		0	0	0	100.00%	0
35	304.5	Structures & Improvements		0	40	40	100.00%	40
36	340.5	Office Furniture & Equipment		0	0	0	100.00%	0
37	340.51	Computer Equipment		0	61	61	100.00%	61
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		0	0	0	100.00%	0
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		Miscellaneous Equipment		0	0	0	100.00%	0
45	348.5	Other Tangible Plant		0	0	0	100.00%	0
46				0	4,619	4,619		4,619
47		Composite U&U Rate (LESS) AMORTIZATION OF CIAC		0	(1,968)	(1,968)	100.00%	(1,968)
48		NET DEPRECIATION EXPENSE - WATER		0	2,650	2,650		2,650
49		Net Depr Expense Used & Useful	_	0	2,000	2,000		

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# Venetian Village TAX SCHEDULES

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SCHEDULE TITLE	SCHEDULE <u>NUMBER</u>	PAGE <u>NUMBER</u>
Reconcilliation of Total Income Tax Provision	C-1	91
State and Federal Income Tax Calculation	C-2	92
Schedule of Interest in Tax Expense Calculation	C-3	95
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Deferred Income Tax Expense	C-5	99
Accumulated Deferred Income Taxes	C-6	102
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Parent Debt Information	C-8	109
Income Tax Returns	C-9	110
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State and Federal Income Tax Calculation - Current

#### Venetian Village Docket No. 060368-WS Test Year Ending 12/31/05 Historical [X] Projected []

Florida Public Service Commission

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

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line		12/31/05	2005	12/31/05	12/31/05	2005	12/31/05	Supporting
No.	Description	Per Books	Adjustments	Adjusted	Per Books	Adjustments	Adjusted	Schedules
1	Taxable Operating Income before Interest	1,449	(2,860)	(1,411)	2,298	(5,925)	(3,626)	B-1, B-2
2	Less: Interest Charges	0	(1,594)	(1,594)	0	(3,212)	(3,212)	C-3
3	Taxable Income	1,449	(4,454)	(3,005)	2,298	(9,136)	(6,838)	
4	Schedule M Adjustments							
5	Permanent Differences	-	0	0	-	0	0	C-4
6	Timing Differences	0	2,316	2,316	4,088	0	4,088	C-5
7	Total Schedule M Adjustments	0	2,316	2,316	4,088	0	4,088	
8	Taxable Income Before State Taxes	1,449	(6,770)	(5,321)	(1,789)	(9,136)	(10,926)	
9 10 11	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
12	State Income Taxes	80	(372)	(293)	(98)	(503)	(601)	
13	Federal Taxable Income	1,369	(4,082)	(2,712)	2,397	(8,634)	(6,237)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	479	(1,429)	(949)	839	(3,022)	(2,183)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	479	(1,429)	(949)	839	(3,022)	(2,183)	
18	Summary:							
19	Current State Income Tax	80	(372)	(293)	(98)	(503)	(601)	
20	Current Federal Income Tax	479	(1,429)	(949)	839	(3,022)	(2,183)	
21	Total Current Income Tax Expense (To C-1)	559	(1,801)	(1,242)	740	(3,524)	(2,784)	

State and Federal Income Tax Calculation - Current

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#### Florida Public Service Commission

Venetian Village	Schedule:	C-2
Docket No. 060368-WS	Page:	2 of 3
Test Year Ending 12/31/06	Preparer:	Jack Schreyer
Historical [] Projected [X]		

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

	(1)	(2)	(3) Water	(4)	(5)	(6) Sewer	(7)	(8)
Line No.	Description	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	12/31/05 Adjusted	2006 Adjustments	12/31/06 Adjusted	Supporting Schedules
1	Taxable Operating Income before Interest	(1,411)	10,904	9,494	(3,626)	(18,246)	(21,872)	B-1, B-2
2	Less: Interest Charges	(1,594)	(370)	(1,965)	(3,212)	(201)	(3,413)	C-3
3	Taxable Income	(3,005)	10,534	7,529	(6,838)	(18,447)	(25,285)	
4	Schedule M Adjustments							
5	Permanent Differences	0	0	0	0	0	0	C-4
6	Timing Differences	2,316	(1,407)	908	4,088	(2,484)	1,603	C-5
7	Total Schedule M Adjustments	2,316	(1,407)	908	4,088	(2,484)	1,603	
8	Taxable Income Before State Taxes	(5,321)	11,941	6,621	(10,926)	(15,963)	(26,888)	
9 10	State Tax Rate	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%	
11 12	State Income Taxes	(293)	657	364	(601)	(878)	(1,479)	
13	Federal Taxable Income	(2,712)	9,877	7,165	(6,237)	(17,569)	(23,806)	
14	Federal Tax Rate	35.0%	35.0%	35.0%	35.0%	35.0%	35.0%	
15	Federal Income Taxes	(949)	3,457	2,508	(2,183)	(6,149)	(8,332)	
16	Less: Investment Tax Credit Realized This Year	0	0	0	0	0	0	C-7
17	Current Federal Income Taxes	(949)	3,457	2,508	(2,183)	(6,149)	(8,332)	
18	Summary:							
19	Current State Income Tax	(293)	657	364	(601)	(878)	(1,479)	
20	Current Federal Income Tax	(949)	3,457	2,508	(2,183)	(6,149)	(8,332)	
21	Total Current Income Tax Expense (To C-1)	(1,242)	4,114	2.872	(2,784)	(7,027)	(9,811)	

## Accumulated Deferred Income Taxes - Summary

# Florida Public Service Commission

Venetian Village 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)
		A	ccount No. 283			Account No	_			
Line		Defe	erred Tax Liabili	ity				Net Defe	erred Income	e Taxes
No.	Year	State	Federal	Total	State	Federal	Total	State	Federal	Total
WATE	R		• • • • • •							
1	2003	0	0	0				0	0	0
2	2004	0	0	0				0	0	0
3	2005	242	1,453	1,696				242	1,453	1,696
4	2006	302	1,808	2,110				302	1,808	2,110
5	2007	361	2,163	2,524				361	2,163	2,524
SEWE	R									
6	2003	0	0	0				0	0	0
7	2004	0	0	0				0	0	0
8	2005	149	891	1,039				149	891	1,039
9	2006	185	1,108	1,293				185	1,108	1,293
10	2007	221	1,326	1,547				221	1,326	1,547

# Accumulated Deferred Income Taxes - State

## Florida Public Service Commission

Venetian Village Docket No. 060368-WS Schedule Year Ended December 31 of:

Historical 2005, Projected 2006 & 2007

Schedule:C-6Page:2 of 3Preparer: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)
		Aco	count No. 2830	6
		Deferre	ed State Tax Lia	ability
			Current	
Line		Beginning	Year	Ending
No.	Year	Balance	Change	Balance
WATE	R			
1	2003	0	0	0
2	2004	0	0	0
3	2005	0	242	242
4	2006	242	59	302
5	2007	302	59	361
SEWE	R			
6	2003	0	0	0
7	2004	0	0	0
8	2005	0	149	149
9	2006	149	36	185
10	2007	185	36	221

## Accumulated Deferred Income Taxes - Federal

## Florida Public Service Commission

Venetian Village Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007 Schedule:C-6Page:3 of 3Preparer: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	l <b>Federal</b> Tax L	.iability				
			Current					
Line		Beginning	Year	Ending				
No.	Year	Balance	Change	Balance				
WATE	R							
1	2003	0	0	0				
2	2004	0	0	0				
3	2005	0	1,453	1,453				
4	2006	1,453	355	1,808				
5	2007	1,808	355	2,163				
OFWE	-							
SEWE								
6	2003	0	0	0				
7	2004	0	0	0				
8	2005	0	891	891				
9	2006	891	218	1,108				
10	2007	1,108	218	1,326				

Investment Tax Credits - Analysis

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

## **Florida Public Service Commission**

Schedule: C-7 Page: 1 of 4 Preparer: Jack Schreyer

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

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

1 NONE

NONE

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Investment Tax Credits - Analysis

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

## Florida Public Service Commission

Schedule:C-7Page:2 of 4Preparer:Jack Schreyer

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

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

1 **NONE** 

NONE

### Investment Tax Credits - Company Policies

#### Florida Public Service Commission

Venetian Village 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

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

## Florida Public Service Commission

Schedule: C-7 Page: 4 of 4 Preparer: Jack Schreyer

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

NONE

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### Parent's Debt Information

### Florida Public Service Commission

Venetian Village	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**.

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

Income Tax Returns

Venetian Village Docket No. 060368-WS Test Year Ending 12/31/05 Florida Public Service Commission

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

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

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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?	2004, 2005
(2)	Is the treatment of customer deposits at issue with the IRS?	No
(3)	Is the treatment of contributions in aid of construction at issue with the IRS?	No
(4)	Is the treatment of unbilled revenue at issue with the IRS?	No

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# Venetian Village CAPITAL SCHEDULES

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

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Schedule of Requested Cost of Capital 13 Month Average balance Venetian Village 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) Reconciled	(3)	(4)	(5) Weighted	(6)	(7)
Line		To Requested		Cost	Cost		Supporting
No.		Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT				·			
1	Long-Term Debt	25,294	35.84%	6.00%	2.15%	1,518	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	37,940	53.77%	10.12%	5.44%	3,840	D-2
5	Customer Deposits	1,278	1.81%	6.00%	0.11%	77	D-2
6	Accumulated Deferred Income Taxes	6,053	8.58%	0.00%	0.00%	0	D-2
7	Total	70,565	100.00%	-	7.70%	5,434	-
SEW	/ER						
8	Long-Term Debt	52,253	38.53%	6.00%	2.31%	3,135	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	78,379	57.79%	10.12%	5.85%	7,932	D-2
12	Customer Deposits	1,278	0.94%	6.00%	0.06%	77	D-2
13	Accumulated Deferred Income Taxes	3,710	2.74%	0.00%	0.00%	0	D-2
14	Total	135,620	100.00%	-	8.22%	11,144	-

### Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)		(5)	(6)
	- /	Reconciled			Weighted		
Line	9	To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT							
1	Long-Term Debt	31,387	35.76%	6.00%	2.15%	1,883	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	47,080	53.63%	10.12%	5.43%	4,765	D-2
5	Customer Deposits	1,278	1.46%	6.00%	0.09%	77	D-2
6	Accumulated Deferred Income Taxes	8,036	9.15%	0.00%	0.00%	0	D-2
7	Total	87,781	100.00%	-	7.66%	6,724	-
SEW	VER						
8	Long-Term Debt	55,248	38.28%	6.00%	2.30%	3,315	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	82,872	57.42%	10.12%	5.81%	8,387	D-2
12	Customer Deposits	1,278	0.89%	6.00%	0.05%	77	D-2
13	Accumulated Deferred Income Taxes	4,925	3.41%	0.00%	0.00%	0	D-2
14	Total	144,323	100.00%	-	8.16%	11,778	-

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## 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)
		Reconciled			Weighted		. ,
Line	•	To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ÊR						
1	Long-Term Debt	59,732	37.25%	6.00%	2.24%	3,584	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	89,599	55.88%	10.12%	5.65%	9,067	D-2
5	Customer Deposits	1,278	0.80%	6.00%	0.05%	77	D-2
6	Accumulated Deferred Income Taxes	9,740	6.07%	0.00%	0.00%	0	D-2
7	Total	160,349	100.00%	-	7.94%	12,728	-
SEW	VER						
8	Long-Term Debt	93,957	38.80%	6.00%	2.33%	5,637	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	140,935	58.20%	10.12%	5.89%	14,263	D-2
12	Customer Deposits	1,278	0.53%	6.00%	0.03%	77	D-2
13	Accumulated Deferred Income Taxes	5,970	2.47%	0.00%	0.00%	0	D-2
14	Total	242,140	100.00%	-	8.25%	19,977	-

#### Florida Public Service Commission

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)
		_	Reconciliation Adjustments			Reconciled	
Line		Average				To Requested	Supporting
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate							
1	Long-Term Debt	0			25,294	25,294	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	63,234			(25,294)	37,940	
5	Customer Deposits	1,278				1,278	D-7
6	Accumulated Deferred Income Taxes	6,053				6,053	
7	Total	70,565			0	70,565	A-1
Sew	er						
8	Long-Term Debt	0			52,253	52,253	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	130,632			(52,253)	78,379	
12	Customer Deposits	1,278				1,278	
13	Accumulated Deferred Income Taxes	3,710				3,710	
14	Total	135,620			0	135,620	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

#### Florida Public Service Commission

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Recon	ciliation Adju	Reconciled		
Line	•	Average				To Requested	Supporting
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er				·		
1	Long-Term Debt	31,387				31,387	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	47,080				47,080	
5	Customer Deposits	1,278				1,278	D-7
6	Accumulated Deferred Income Taxes	8,036				8,036	
7	Total	87,781			0	87,781	A-1
Sew	er						
8	Long-Term Debt	55,248				55,248	D-5
9	Short-Term Debt	0				. 0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	82,872				82,872	
12	Customer Deposits	1,278				1.278	D-7
13	Accumulated Deferred Income Taxes	4,925				4,925	
14	Total	144,323			0	144,323	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 Venetian Village 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)	(6)	(7)
			Recon	ciliation Adju	Reconciled		
Line		Average				To Requested	Supporting
No.	Class of Capital	Test Year	Specific	(Explain)	Pro rata *	Rate Base	Schedules
Wate	er						
1	Long-Term Debt	59,732				59,732	D-5
2	Short-Term Debt	0				0	D-4
3	Preferred Stock	0				0	D-3
4	Common Stock	89,599				89,599	
5	Customer Deposits	1,278				1,278	D-7
6	Accumulated Deferred Income Taxes	9,740				9,740	
7	Total	160,349			0	160,349	A-1
Sew	er						
8	Long-Term Debt	93,957				93,957	D-5
9	Short-Term Debt	0				0	D-4
10	Preferred Stock	0				0	D-3
11	Common Stock	140,935				140,935	
12	Customer Deposits	1,278				1,278	D-7
13	Accumulated Deferred Income Taxes	5,970				5,970	
14	Total	242,140			0	242,140	

* List corresponding adjustments to rate base below:

Recap Schedules: D-1

#### Preferred Stock Outstanding

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

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

1

 $\sum_{i=1}^{n} |f_i^{-1}(x_i)|^2 = - |x_i|^2 + |x_i|^2 + \|x_i\|^2$ 

There is no Preferred Stock for this subsidiary nor its parent

# Cost of Short-Term Debt

5 6

### Florida Public Service Commission

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

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

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

		(1)	(2)	(3)	(4)	(5)
		Total			Effective	
Line		Interest	Maturity	Average Amt	Cost	Supporting
No.	Lender	Expense	Date	Outstanding	Rate	Schedule(s)
1 2 3 4	There is no Short Term Debt for t	this subsidia	ary nor its	parent		

7 8 Total 0 0.00%

Cost of Long-Term Debt

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Florida Public Service Commission

D-5 1 of 2 Jack Schreyer

Schedule: Page: Preparer:

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

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 mongage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(12)				10) ((4)-(6)-(7))
(11)	Total	Interest		)) (01)+(6)+(10) ((
(10)		Interest	Cost (Coupon	
(6)	Annual Amort.	of Issuing Exp.	on Principal	Outstanding
(8)	Annual Amort.	p. of Discount	(Prem) on	Principal Outst.
(2)	Unamortized	Issuing Exp.	Associated	with Col (4)
(9)	namortized Dis	(Premium) Issuing Exp.	Associated	With Col (4)
(2)	Amount	Outstanding	Within	One Year
(4)		Principal	Amount	Outstanding
(2)		Principal Amt.	Sold (Face	Value)
(2)			Issue Date -	Maturity Date
(1)			Description, Coupon Rate,	Years of Life
			Line	No.

All Long Term Debt is issued and held by the parent

<del>. -</del>

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#### Cost of Long-Term Debt

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

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

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

#### Florida Public Service Commission

Schedule:	D-5
Page:	2 of 2
Preparer:	Jack Schreyer

#### Cost of Variable Rate Long-Term Debt

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

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

1

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All Long Term Debt is issued and held by the parent

بالاستنقار المحادية

#### Florida Public Service Commission

Schedule:	D-6
Page:	1 of 2
Preparer:	<name></name>

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#### Cost of Variable Rate Long-Term Debt

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

# 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.

Florida Public Service Commission

Schedule:	D-6
Page:	2 of 2
Preparer:	Jack Schreyer

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

1

#### The parent does not have any Variable Rate Long term debt

# Schedule of Customer Deposits

# Florida Public Service Commission

Venetian Village Docket No. 060368-WS Test Year Ending: 12/31/05 Schedule:D-7Page:1 of 1Preparer:Jack Schreyer

Utility [X] or Parent []

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

	(1)	(2)	(3)	(4)	
					Ending
Line		Beginning	Deposits	Deposits	Balance
No.	Month & Year	Balance	Received	Refunded	(2+3+4)
1	Jan-05	2,554	0	(96)	2,458
2	Feb-05	2,458	0	0	2,458
3	Mar-05	2,458	69	(27)	2,500
4	Apr-05	2,500	123	0	2,623
5	May-05	2,623	246	(261)	2,608
6	Jun-05	2,608	96	(192)	2,512
7	Jul-05	2,512	20	(54)	2,478
8	Aug-05	2,478	27	(25)	2,480
9	Sep-05	2,480	54	ົດ໌	2,534
10	Oct-05	2,534	123	0	2,657
11	Nov-05	2,657	81	(54)	2,684
12	Dec-05	2,684	0	Ó	2,684
13	Average			_	2,556
14		Wate	er Allocated at	50% _	1,278
15		Sew	er Allocated at	^{50%} =	1,278

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# Venetian Village RATES SCHEDULES

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SCHEDULE TITLE	SCHEDULE NUMBER	PAGE NUMBER
Rate Schedule - Water	E-1w	127
Rate Schedule - Sewer	E-1s	128
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Revenues at Present & Proposed Rates - Sewer	E-2s	132
Customer Monthly Billing Schedules	E-3	135
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#### **Miscellaneous Service Charges**

# Florida Public Service Commission

Venetian Village	Schedule:	E-4
Docket No. 060368-WS	Page:	1 of 1
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007	Preparer:	Jack Schreyer

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

#### WATER

	(1)	(2)	(3)	(4)	(5)
Line		Pres	ent	Propo	
<u>No.</u>	Type Charge	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs
1	Initial Connection	15.00	15.00	24.00	31.00
2	Normal Reconnect	15.00	15.00	24.00	31.00
3	Violation Reconnect		-	48.00	62.00
4	Premises Visit	-	-	24.00	31.00
5	Insufficient Funds	20.00	-	21.00	-
6	Late Payment Fees	-		-	-

#### SEWER

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

#### **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.

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# Miscellaneous Service Charge Revenue

#### Florida Public Service Commission

Venetian Village	Schedule:	E-5
Docket No. 060368-WS	Page:	1 of 1
Schedule Year Ended December 31 of:	Preparer:	Jack Schreyer
Historical 2005, Projected 2006 & 2007		

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.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line	Month/	Initial	Normal	Violation	Premises	Other	Total
	Year	Connection	Reconnect	Reconnect	Visit	Charges	Total
1	Jan-05	0	0	0	0	0	0
2	Feb-05	15	0	0	0	0	15
3	Mar-05	30	ů 0	Ő	0	40	70
4	Apr-05	60	Ő	ů	0 0	0	60
5	May-05	45	Õ	õ	Ő	Õ	45
6	Jun-05	30	0	0 0	0	0	30
7	Jul-05	30	0	0	0	20	50
8	Aug-05	30	0	0	0	0	30
9	Sep-05	45	0	0	0	0	45
10	Oct-05	45	0	0	0	0	45
11	Nov-05	0	0	0	0	0	0
12	Dec-05	30	0	0	0	0	30
13	Total Water	360	0	0	0	60	420
14	Annual Events	24	0	0	0	3	
15	2006 Rate	15	15	0	0	20	
16	2006 Revenue	360	0	0	0	60	420
17	2007 Rate	24	24	48	24	21	
18	2007 Revenue	576	0	0	0	63	639
SEW							
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 25	Jun-05 Jul-05	0 0	0	0	0	0	0
26	Aug-05	0	0	0 0	0 0	0 0	0
27	Sep-05	0	0	0	0	0	0 0
28	Oct-05	0	0 0	0	0	0	0
29	Nov-05	Ő	Ő	0	õ	Ö	ŏ
30	Dec-05	Ő	0	Ő	Õ	0	ő
31	Total Sewer	0	0	0	0		0
32	Annual Events	0	0	0	0		<u>_</u>
33	2006 Rate	Actual cost	Actual cost	Actual cost	0	0	
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

Venetian Village Docket No. 060368-WS Schedule Year End: 12/31/2005 Water [ X ] or Sewer [ ] Schedule: E-6 Page: 1 of 1 Preparer: Jack Schreyer

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

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

1 Any fire hydrant information is detailed on enclosed system maps

# Private Fire Protection Service

# Florida Public Service Commission

Venetian Village Docket No. 060368-WS Schedule Year End: 12/31/2005 Water [ X ] or Sewer [ ] Schedule: E-7 Page: 1 of 1 Preparer: Jack Schreyer

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

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

1 Any fire hydrant information is detailed on enclosed system maps

# **Contracts and Agreements Schedule**

Venetian Village Docket No. 060368-WS Schedule Year End: 12/31/2005

# Florida Public Service Commission

Schedule:E-8Page:1 of 1Preparer:Jack Schreyer

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

Line	(1)	(2)
No.	Туре	Description

N/A

# Tax or Franchise Fee Schedule

#### V D

Florida Public Service Commission

Venetian Village	Schedule:	E-9
Docket No. 060368-WS	Page:	1 of 1
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007	Preparer:	Jack Schreyer

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

Florida Public Service Comm.

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

SEWER

- Regulatory Assessment Fee 3
- 4

# Service Availability Charges Schedule

# Florida Public Service Commission

Venetian Village	Schedule:	E-10
Docket No. 060368-WS	Page:	1 of 1
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007	Preparer:	Jack Schreyer

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

	(1)		(2)	(3)
Line			Present	Proposed
No.	Type Charge		Charges	Charges
WAT				
1	Service Installation Charge	3/4"	143.00	251.00
2	(Service Line Size)	1"	154.00	278.00
3		1 1/2"	202.00	403.00
4		2"	245.00	513.00
5		Over 2"	Actual Costs	Actual Costs
6	Meter Installation Fee	5/8"	90.00	138.00
7	(Meter Size)	3/4"	110.00	138.00
8		1"	140.00	138.00
9		1 1/2"	300.00	274.00
10		2"	385.00	430.00
11		Over 2"	Actual Costs	Actual Costs
12	Back Flow Preventor Installation Fee		Actual Costs	Actual Costs
13	Plant/System Capacity Charge		700.00	700.00
14	Main Extension Charge		446.00	446.00
SEW	/ER			
15	Service Installation Charge	4"		1,500.00
16	· · · · · · · · · · · · · · · · · · ·	over 4"		Actual Costs
17		4" Unpaved	170.00	
18		6" Unpaved	227.00	
19		4" Paved	548.00	
20		6" Paved	605.00	
21	Plant/System Capacity Charge		1,300.00	1,300.00
22	Main Extension Charge		480.00	480.00

# Guaranteed Revenues Received

# Florida Public Service Commission

Venetian Village	Schedule:	E-11
Docket No. 060368-WS	Page:	1 of 1
Schedule Years: Test Year = 2005; Present = 2006; Proposed = 2007	Preparer:	Jack Schreyer

Water [ X ] or Sewer [ X ]

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

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

# Class A Utility Cost of Service Study

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

#### Florida Public Service Commission

Schedule: E-12 Page: 1 of 1 Preparer: Jack Schreyer

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

Line			
<u>No.</u>	 	<u> </u>	

Not applicable; no industrial customers.

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

1000

2

Florida Public Service Commission

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.	Include a
calculation of each projection factor on a separate schedule, if necessary. 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)
		Historical		Proj. Test	Historical		Proj. Test		Proj. Test			Projected
Line		Year 2005	Proj.	Year 2006	Year 2005	Proj.	Year 2006	Present	Year 2006	Conserv.	Proposed	2006
No.	Class/Meter Size	Bills	Factor	Bills	Consump.	Factor	Consump.	<u>Rates</u>	Revenue	Gallons	Rates	Rev. Req.
1	Residential											
2	5/8" X 3/4"	1,752	Note A	1,800		Note B	9,534	10.28	18,504		23.67	42,606
3	3/4"	0		0	0		0	15.44	0		35.51	0
4	1"	0		0	0		0	25.71	0		59.18	0
5	1-1/2"	0		0	0		0	51.43	0		118.36	0
6	2"	0		0	0		0	82.28	0		189.37	0
7	3"	0		0	0		0	164.57	0		378.75	0
8	4"	0		0	0		Ó	257.27	0		591.80	Ő
9	Gallonage						-		-			•
10	Block 1	-		0	9,280		9,534	3.89	37,088	7,233	3.39	24,520
11	Block 2	-		õ	0,200		0	0.00	0,000	2,301	4.24	9,757
12	Block 3	_		ŏ	õ		· Õ		õ	2,301	7.24	9,737 0
13	Total Residential	1,752	-	1,800	9,280	-	9,534	-	55,592	9,534	-	
14	Total Residential	1,752		1,000	5,200		9,004		00,092	9,004		76,883
14												
15	Commerical											
		40		40	040			40.00			~~ ~-	
16	5/8" X 3/4"	12		12	310		310	10.28	123		23.67	284
17	3/4"	0		0	0		0	15.44	0		35.51	0
18	1"	0		0	0		0	25.71	0		59.18	· 0
19	1-1/2"	0		0	0		0	51.43	0		118.36	0
20	2"	0		0	0		0	82.28	0		189.37	0
21	3"	0		0	0		0	164.57	0		378.75	0
22	4"	0		0	0		0	257.27	0		591.80	0
23												
24	Gallonage	-	_	0	310	_	310	3.89	1,206	310	3.39	1,051
25	Total Commercial	12		12	0	-	310		1,329	310		1,335
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		23.67	0
29	3/4"	Ō		0	Ō		õ	_	õ		35.51	0
30	1"	ŏ		ŏ	õ		ő		Ő		59.18	0
31	1-1/2"	ŏ		ő	Ő		0	-	0			
32	2"	ő		ŏ	Ő		0	-	0		118.36	0
33	3"	0		0	0		0	-	-		189.37	0
34	3 4"	0		0	0		-	-	0		378.75	0
35	-	0		U	U		0	-	0		591.80	0
36	Gallonage	_		0	^		~		~	-		-
30	Total Multi-Family	- 0	-	<u>0</u>	0	-	0	-	0	0	3.39	0
38	тотан мол-ганиу	U		U	0		0		0	0		0
20												
39 40	Fire Protection 2"	^		^								
	2 3"	0		0				-	0		47.34	0
41		0		0				-	0		94.69	0
42	4" 01	0		0				-	0		147.95	0
43	6" 	0		0				-	0		295.90	0
44	8"	0		0				-	0		473.44	0
45	10"	0		0				-	0		680.57	0
46	Per Hydrant	0	-	0				-	0		-	0
47 48	Total Fire Protection	0		0					0			0
	<b>A</b> 1		-			-						
49 50	Subtotals	1,764		1,812	9,280		9,844		56,921	9,844		78,218
50	Misc. Service Charge								420			639
51	Total Revenue								57,341			78,857
			Note A:	Reflects proje	ected custom	ner arowt	h for 2006					

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

Venetian Village Docket No. 060368-WS Schedule Year End: 12/31/2007 Water [ X ] or Sewer [ ] Florida Public Service Commission

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)

					(consumption	on is in 1	,000 gallons)					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Proj. Test		Proj. Test	Proj. Test	Deel	Proj. Test	D	Proj. Test	0	Desmand	Projected
Line	Oliver Bitster Cine	Year 2006	Proj.	Year 2007	Year 2006	Proj. Fostor	Year 2007	Present	Year 2007	Conserv. Gallons	Proposed Rates	2007 Rev. Reg.
No.	Class/Meter Size	Bills	Factor	Bills	Consump.	Factor	Consump.	Rates	Revenue	Gallons	Rates	Nev. Ney.
1	Residential 5/8" X 3/4"	1,800	Note A	1,848	9,534	Note B	9,788	10.28	18,997		23.67	43,742
2 3	3/4"	1,000	Note A	0-0,1	0,004	Note D	0,700	15.44	0,007		35.51	0
4	1"	0		Õ	ŏ		ŏ	25.71	õ		59.18	Ő
5	1-1/2"	0		ŏ	õ		õ	51.43	õ		118.36	Ő
6	2"	Ő		ŏ	Ō		ō	82.28	õ		189.37	õ
7	3"	0 0		Ő	õ		õ	164.57	õ		378.75	õ
8	4"	0		Ő	Ő		ő	257.27	ŏ		591.80	Õ
9	Gallonage	Ũ		· ·	•		·		•		•••••	-
10	Block 1	0		0	9,534		9,788	3.89	38,077	7,426	3.39	25,174
11	Block 2	õ		õ	0		0	-	0	2,362	4.24	10,017
12	Block 3	õ		Ō	Ō		ō	-	Ō	_,	-	0
13	Total Residential	1,800	•	1,848	9,534	-	9,788		57,075	9,788		78,933
14					, -		, -					,
• •												
15	Commerical											
16	5/8" X 3/4"	12		12	310		310	10.28	123		23.67	284
17	3/4"	0		0	0		0	15.44	0		35.51	0
18	1"	0		0	0		0	25.71	0		59.18	0
19	1-1/2"	0		0	0		0	51.43	0		118.36	0
20	2"	0		0	0		0	82.28	0		189.37	0
21	3"	0		0	0		0	164.57	0		378.75	0
22	4"	0		0	0		0	257.27	0		591.80	0
23									0			
24	Gallonage	0	-	0	310	-	310	3.89	1,206	310	3.39	1,051
25	Total Commercial	12		12	310		310		1,329	310		1,335
26												
27	Multi-Family											
28	5/8" X 3/4"	0		0	0		0	-	0		23.67	0
29	3/4"	õ		õ	õ		õ	-	ő		35.51	Ő
30	1"	ō		ō	0		0	• _	ō		59.18	Ō
31	1-1/2"	Ō		Ō	Ō		ō	-	0		118.36	Ō
32	2"	Ō		Ō	0		Ō	-	ō		189.37	Ō
33	3"	0		0	0		0	-	Ō		378.75	Ő
34	4"	0		0	0		0	-	Ó		591.80	0
35												
36	Gallonage	0	_	0	0	_	0		0	0	3.39	0
37	Total Multi-Family	0	-	0	0	-	0		0	0		0
38												
39	Fire Protection											
40	2"	0		0					0		47.34	0
40	3"	0		0				-	0		47.34 94.69	0
42	5 4"	0		0				-	0		94.69 147.95	0
43	- 6"	0		0				-	0		295.90	0
44	8"	0		0				-	0		473.44	0
45	10"	Ő		õ				-	0		680.57	0
46	Per Hydrant	0		0				-	0		-	0
47	Total Fire Protection		-					-	0		-	0
48		U		Ũ					0			J
49	Subtotals	1,812	-	1,860	9,844	-	10.000		E0.40.4	10.000		
49 50	Misc. Service Charge	1,012		1,000	9,644		10,098		58,404	10,098		80,268
51	Total Revenue								420			639
51	rotal nevenue		blaz - A	Deflecter					58,824			80,907
			INDIE A.	Reflects proj	ected cluston	ner arow	m for 2007					

Note A: Reflects projected customer growth for 2007

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

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

#### Florida Public Service Commission

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)

					(usage is ir	n 1,000 g	ailons)					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Historical		Proj. Test	Historical		Proj. Test		Proj. Test	Proposed		Projected
Line		Year 2005	Proj.	Year 2006	Year 2005	Proj.	Year 2006	Present	Year 2006	Year 2006	Proposed	2006
No.	Class/Meter Size	Bills	Factor	Bills	Usage	Factor	Usage	Rates	Revenue	Usage	Rates	Rev. Req.
1	Residential											
2	5/8" X 3/4"	1,101	Note A	1,125	4,573	Note B	4,673	20.45	23,006		45.86	51,593
3	3/4"	0		0	0		0	20.45	0		68.79	0
4	1"	0		0	0		0	20.45	Ō		114.66	0
5	1-1/2"	ŏ		ō	0		Ď	20.45	õ		229.32	Ō
6	2"	ō		ō	õ		0	20.45	õ		366.90	õ
7	3"	õ		õ	õ		õ	20.45	õ		733.81	ŏ
8	4"	ŏ		ŏ	ŏ		ŏ	20.45	õ		1,146.58	ŏ
9	Galionage cap (gallons)	Ŭ		v	•		Ŭ	20.40	0		6,000	v
10	Capped Usage				4,573		4,673	5.97	27,896	4,673	14.32	66,917
		-			1,280		1,308	5.97	27,090		14.52	00,917
11	Usage Above Cap	-			1,200		1,308			1,308		
12	Table Developmental	1,101	-	1,125	5,853	-	5,981					440 540
13	Total Residential	1,101		1,125	5,853		5,981		50,902	5,981		118,510
14												
15	Commerical											
16	5/8" X 3/4"	0		0	0		0		0		45.86	0
	3/4"	0		0	0		0	-	0			
17		0		0	0		0	-	0		68.79	0
18	1"			0				-	0		114.66	0
19	1-1/2"	0		-	0		0	-	0		229.32	0
20	2"	0		0	0		0	-	0		366.90	0
21	3"	0		0	0		0	-	0		733.81	0
22	4"	0		0	0		0	-	0		1,146.58	0
23	•						_		0			
24	Gallonage	÷	-		0	-	0	-	0	0	17.18	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		45.86	•
20 29	3/4"	0		0	0		0	-	0			0
29 30	3/4 1"	0		0			-	-	0		68.79	0
		0		-	0		0	-	0		114.66	0
31	1-1/2"			0	0		0	-	0		229.32	0
32	2"	0		0	0		0	-	0		366.90	0
33	3"	0		0	0		0	-	0		733.81	0
34	4"	0		0	0		0	-	0		1,146.58	0
35	0			•			-					
36	Gallonage	-	-	0	0	-		-	0	0	17.18	0
37	Total Multi-Family	0		0	0		0		0	0		0
38												
20	Elat Data											
39	Flat Rate	10		4.5								
40	Res. Wastewater Only	12		12				45.25	543		96.31	1,156
41	Sprinkler Heads	0		0				-	0		-	0
42	Reuse	0	-		. <u> </u>	-		-	0		-	0
43	Total Flat Rate - Other	0		12					543			1,156
44	Bubiotolo	1 104		1 4 3 7	5,853	-	E 004					
44 45	Subtotals Misc. Service Charge	1,101		1,137	5,853		5,981		51,445	5,981		119,666
	•								0			0
46	Total Revenue								51,445			119,666

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

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

Florida Public Service Commission

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable. (usage is in 1,000 gallons)

					(usage is in	n 1,000 g	allons)					
	(1)	(2) Proj. Test	(3)	(4) Proj. Test	(5) Proj. Test	(6)	(7) Proj. Test	(8)	(9) Proj. Test	(10) Proposed	(11)	(12) Projected 2007
Line No.	Class/Meter Size	Year 2006 Bills	Proj. Factor	Year 2007 Bills	Year 2006 Usage	Proj. Factor	Year 2007 Usage	Present Rates	Year 2007 Revenue	Year 2007 Usage	Proposed Rates	Rev. Req.
1	Residential											
2	5/8" X 3/4"	1,125	Note A	1,161	1,146	Note B	4,822	20.45	23,742		45.86	53,243
з	3/4"	0		0	0		0	20.45	0		68.79	0
4	1"	0		0	0		0	20.45	0		114.66	C
5	1-1/2"	0		0	0		0	20.45	0		229.32	0
6	2"	0		0	0		0	20.45	0		366.90	0
7	3"	0		0	0		0	20.45	0		733.81	0
8	4"	0		0	0		0	20.45	0		1,146.58	0
9	Gallonage cap (gallons)										6,000	
10	Capped Usage				1,146		4,822	5.97	28,789	4,822	14.32	69,051
11	Usage Above Cap				0		1,350			1,350		
1 2	Total Residential	1,125	-	1,161	1,146	-	6,172		52,531	6,172		122,295
з	Commerical											
4	5/8" X 3/4"	0		0	0		0	-	0		45.86	0
5	3/4"	õ		ŏ	õ		Õ	-	ŏ		68.79	č
6	1"	õ		õ	õ		õ	-	ŏ		114.66	Ċ
7	1-1/2"	0		Ō	Ó		Ō	-	Ō		229.32	Ċ
8	2"	0		0	0		0	-	0		366.90	C
9	3"	0		0	0		0	-	0		733.81	C
10	4"	0		0	0			-	0		1,146.58	C
11									0			
12	Gallonage		_		0	_	0	-	0	0	17.18	(
13	Total Commercial	0		0	0		0		0	0		c
14												
15	Multi-Family											
16	5/8" X 3/4"	0		0	0		0	-	0		45.86	0
		0		0	0		0	-	0		68.79	Q
18	1"	0		0	0		0	-	0		114.66	C
19	1-1/2"	0		0	0		0	. •	0		229.32	(
20	2"	0		0	0		0	-	0		366.90	C
21	3"	0		0	0		0	-	0		733.81	(
22	4"	0		0	0		0	-	0		1,146.58	C
23	Gallanaa				•		•		-	•		
24	Gallonage		-	0	0			-	0		17.18	(
25 26	Total Multi-Family	0		0	0		0		0	0		C
27	Flat Rate											
28	Res. Wastewater Only	12		12				-	0		96.31	1,156
29	Sprinkler Heads	0		0				-	õ		-	()
30	Reuse	0	_	0				-	ō		-	(
31	Total Flat Rate - Other	12	-					-	0			1,156
32	<b>_</b>					-						
33	Subtotals	1,137		1,161	1,146		6,172		52,531	6,172		123,45
34	Misc. Service Charge								0			
35	Total Revenue								52,531			123,450
36				<u> </u>								

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**

Venetian Village Docket No. 060368-WS Schedule Year End: 12/31/2005 Water [ X ] or Sewer [ X ] Customer Class: Meter Size:

# Florida Public Service Commission

Schedule: E-14 Page: 1 of 1 Preparer: Jack Schreyer

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

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

See attached Bill Analyses

97 P 4 • : \$2.2

# Venetian Village ENGINEERING SCHEDULES

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

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

Venetian Village Docket No. 060368-WS Test Year End: 12/31/2005

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

		(1)	(2)	(3)	(4)	(5) Unaccounted	(6) %
Line	Month	Gallons	Gallons	Gallons	Other	For Water	⁷⁰ Unaccounted
No.	2005	Pumped	Purchased	Sold	Uses	(1)+(2)-(3)-(4)	For Water
1	Jan	1,084	0	718	94	272	
2	Feb	918	Ō	1,043	50	(175)	
3	Mar	889	0	636	45	208	
4	Apr	1,071	0	691	63	317	
5	May	1,129	0	854	62	213	
6	Jun	902	0	838	45	19	
7	Jul	964	0	718	83	163	
8	Aug	936	0	733	58	145	
9	Sep	945	0	770	51	124	
10	Oct	941	0	913	47	(19)	
11	Nov	871	0	848	44	(21)	
12	Dec	858	0	695	43	120	
13	TOTAL	11,508	0	9,457	685	1,366	11.9%

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

### Florida Public Service Commission

Schedule:	F <b>-</b> 2
Page:	1 of 1
Preparer:	John F. Guastella

Venetian Village Docket No. 060368-WS Test Year End: 12/31/2005

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

		(1)	(2)	(3)	(4)	(5)	(6)	
Line	Month	Individual Plant Flows				Total Plant	Total Purch. Sewage	
No.	2005	STP#1	(Name)	(Name)	(Name)	Flows	Treatment	
1	Jan	1,154,000	0	0	0	1,154,000	0	
2	Feb	1,008,000	0	0	0	1,008,000	0	
3	Mar	1,082,000	0	0	0	1,082,000	0	
4	Apr	775,000	0	0	0	775,000	0	
5	May	671,000	0	0	0	671,000	0	
6	Jun	1,062,000	0	0	0	1,062,000	0	
7	Jul	1,527,000	0	0	0	1,527,000	0	
8	Aug	1,462,000	0	0	0	1,462,000	0	
9	Sep	1,049,000	0	0	0	1,049,000	0	
10	Oct	741,000	0	0	0	741,000	0	
11	Nov	760,000	0	0	0	760,000	0	
12	Dec	1,032,000	0	0	0	1,032,000	0	
13	Total	12,323,000	0	0	0	12,323,000	0	

Wate	er Treatment Plant Data	Florid	la Public	Service Commission	
Docł	etian Village ket No. 060368-WS Year End: 12/31/2005	Sched Page: Prepa		F-3 1 of 1 John F. Guastella	
hat a	anation: Provide the following information for each water treatment plant. If the system has water plants are interconnected, the data for these plants may be combined. All flow data must be obtained from the hly 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.			216,000	
2	Maximum Day: The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurances affected the flow this day.		01/24/05	64,400	
	Five-Day Max Year: The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurances affected the flows on these days.		05/31/05 05/23/05 05/22/05 05/27/05 05/17/05 Average	50,700 50,700 49,900 46,000	
4	Average Daily Flow				
5	Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a			N	

Received with photo in the second 
Sewer Treatment Plant Data		Florida Public	Service Commission
Doo	etian Village :ket No. 060368-WS t Year End: 12/31/2005	Schedule: Page: Preparer:	F-4 1 of 1 John F. Guastella
that	lanation: Provide the following information for each sewer treatment plant. If the system has sewer plants are interconnected, the data for these plants may be combined. All flow data must be obtained from the thy operating reports (MORs) sent to the Department of Environmental Regulation.		
Line		Month	GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		36,000
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.	Ju	ly49,000

Used and Useful Calculations Water Treatment Plant	Florida Public Service Commission					
Venetian Village Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007	Schedule: Page: Preparer:	F-5 1 of 1 John F. Guastella				
Explanation: Provide all calculations, analyses and governmental requirements used to determine and useful percentages for the water treatment plant(s) for the historical test year and the projecte test year (if applicable).						
Line No. Description						
		Used & Useful Interim Permanent Note				
1		100% 100% Two Wells				

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 $\mu^{i} \star \cdots \star \mu^{-1} \star$ 

This system has a two wells. Because it must meet demands with the largest well out of service and because the remaining well would be no less costly if installed to meet current demands the well assets are 100% Used and Useful.

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#### Used and Useful Calculations Sewer Treatment Plant

Venetian Village Docket No. 060368-WS Schedule Year Ended December 31 of: Historical 2005, Projected 2006 & 2007

#### Florida Public Service Commission

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).

ne D.	
	Used & Useful
······································	Interim Permanent Note
	100% 100%

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

#### Used and Useful Calculations Water Distribution and Sewer Collection Systems

#### Florida Public Service Commission

	Schedule:	F-7
Venetian Village	Page:	1 of 1
Docket No. 060368-WS	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.

e 			· · · · · · · · · · · · · · · · · · ·				
	Base						
ł	ERCs	Trended E	RCs	Total	Used & U	Iseful	
	2005	2010	2012	Lots	Interim	Permanent	Note
ter	e						
					100%	6 100% Built-	Out

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

#### Sewer

2

100% -

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

#### Margin Reserve Calculations - Water & Sewer

Venetian Village
Docket No. 060368-WS
Schedule Year Ended December 31 of:
Historical 2005, Projected 2007

Florida Public Service Commission

Schedule:F-8Page:1 of 1Preparer: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).

<u></u>	(1)	(2)	(3)	(4)	(5)	
Line		Average	Average			
<u>No.</u>	Year	Meters	ERCs	Trend	Increase	
WATER						
1	2001	143.0	144.5	143.4		
2	2002	142.0	143.5	144.3		
3	2003	142.5	144.0	145.2		
4	2004	145.5	146.3	146.0		
5	2005	147.5	147.5	146.9		
6	2006			147.8	0.60%	
7	2007			148.7	0.59%	
8	2008			149.5	0.59%	
9	2009			150.4	0.59%	
10	2010			151.3	0.58%	5 yrs beyond 2005
11	2011			152.2	0.58%	
12	2012			153.0	0.58%	5yrs beyond 2007
			X Coefficient(s)	0.875	·	
SEWER						
13	2001	90.0	90.0	89.3		
14	2002	90.0	90.0	90.2		
15	2003	90.0	90.0	91.1		
16	2004	92.0	92.0	92.0		
17	2005	93.5	93.5	92.9		
18	2006			93.8	0.97%	
19	2007			94.7	0.96%	
20	2008			95.6	0.95%	
21	2009			96.5	0.94%	
22	2010			97.4	0.93%	5 yrs beyond 2005
23	2011			98.3	0.92%	
24	2012			99.2	0.92%	5yrs beyond 2007

X Coefficient(s)

0.900

## Equivalent Residential Connections - Water

#### Florida Public Service Commission

Venetian Village				
Docket No. 060368-WS				
Test Year End: 12/31/2005				

Schedule: F-9 Page: 1 of 1 Preparer: John F. Guastella

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

	(1)	(2) SF	(3) R Custome	(4) ers	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Sold	SFR (5)/(4)	Gallons Sold	ERCs (7)/(6)	% Incr. in ERCs
1	2001	141	143	142.0	9,006	63.423	9,178	144.7	
2	2002	143	139	141.0	8,732	61.929	8,951	144.5	-0.12%
3	2003	139	144	141.5	8,852	62.558	8,871	141.8	-1.89%
4	2004	144	145	144.5	9,156	63.363	9,402	148.4	4.64%
5	2005	145	148	146.5	9,147	62.437	9,457	151.5	2.08%

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

1.15%

## Equivalent Residential Connections - Sewer

#### Florida Public Service Commission

Venetian Village	Schedule:	F-10
Docket No. 060368-WS	Page:	1 of 1
Test Year End: 12/31/2005	Preparer:	John F. Guastella

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

	(1)	(2) SF	(3) R Custom	(4) ers	(5) SFR	(6) Gallons/	(7) Total	(8) Total	(9) Annual
Line No.	Year	Beginning	Ending	Average	Gallons Treated	SFR (5)/(4)	Gallons Treated	ERCs (7)/(6)	% Incr. in ERCs
1	2001	89	91	90.0	4,464	49.600	4,464	90.0	
2	2002	91	89	90.0	4,434	49.267	4,434	90.0	0.00%
3	2003	89	91	90.0	4,533	50.367	4,533	90.0	0.00%
4	2004	91	93	92.0	4,553	49.489	4,553	92.0	2.22%
5	2005	93	94	93.5	4,588	49.070	4,588	93.5	1.63%

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

0.96%

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# Venetian Village INTERIM RATE SCHEDULES

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SCHEDULE TITLE	SCHEDULE NUMBER	PAGE <u>NUMBER</u>
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#### Rate Schedule - Interim Rates

#### Florida Public Service Commission

Venetian Village	Schedule:	G-1
Docket No. 060368-WS	Page:	1 of 1
Test Year End: 12/31/2005 Water[X] Sewer [X]	Preparer:	Jack Schreyer

Explanation: Provide a schedule of present and proposed interim rates

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Present	Interim		Present	Interim
No.	Class/Meter Size	Rates	Rates	Class/Meter Size	Rates	Rates
	WATER		16.96%	SEWER		39.03%
1	Residential			Residential		
2	5/8" X 3/4"	10.28	12.02	5/8" X 3/4"	20.45	28.43
3	3/4"	15.44	18.06	3/4"	20.45	28.43
4	1"	25.71	30.07	1"	20.45	28.43
5	1-1/2"	51.43	60.15	1-1/2"	20.45	28.43
6	2"	82.28	96.23	2"	20.45	28.43
7	3"	164.57	192.48	3"	20.45	28.43
8	4"	257.13	300.73	4"	20.45	28.43
9	6"	514.27	601.47	6"	20.45	28.43
10	8"	822.82	962.34	8"	20.45	28.43
11	10"	1,182.82	1,383.38	10"	20.45	28.43
12	Gallonage, Block 1	3.89	4.55	Gallonage cap (gallons)	6,000	6,000
13	Block 2	-	-	Gallonage charge	5.97	8.30
14	Block 3	-	-			
15	General Service			General Service		
16	5/8" X 3/4"	10.28	12.02	5/8" X 3/4"	20.45	28.43
17	3/4"	15.44	18.06	3/4"	30.67	42.64
18	1"	25.71	30.07	1"	51.12	71.07
19	1-1/2"	51.43	60.15	1-1/2"	102.24	142.15
20	2"	82.28	96.23	2"	163.55	227.39
21	3"	164.57	192.48	3"	327.15	454.85
22	4"	257.13	300.73	4"	511.16	710.68
23	6"	514.27	601.47	6"	1,022.32	1,421.37
24	8"	822.82	962.34	8"	1,635.69	2,274.15
25	10"	1,182.82	1,383.38	10"	2,351.31	3,269.10
26	Gallonage charge	3.89	4.55	Gallonage charge	7.16	9.95
27	Fire Protection			Flat Rate		
28	2"	6.87	8.03	Res. Wastewater Only	45.25	62.91
29	3"	13.71	16.03	Sprinkler Heads	-	
30	4"	21.42	25.05	Reuse	-	-
31	6"	42.85	50.12	1		
32	8"	68.57	80.20	Į		
33	10"	98.57	115.28			

Supporting Schedules: G-4

#### Schedule of Rate Base - Interim Rates

#### Venetian Village Docket No. 060368-WS Test Year End: 12/31/2005 Historical [X] Projected []

#### Florida Public Service Commission

Schedule:	G-2
Page:	1 of 1
Preparer:	Jack Schreyer

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

	(1)	(2)	(3)	(4)	(5)
		Adjusted	Adjustments	Interim	
Line		Balance	Last	Rate	Supporting
No.	Description	12/31/2005	Rate Case	Base	Schedule(s)
WAT	ER				
1	Utility Plant in Service	134,940	0	134,940	A-1
2	Utility Land & Land Rights	1,782	0	1,782	A-1
3	Less: Non-Used & Useful Plant	0	0	0	A-1
4	Construction Work in Progress	0	0	0	A-1
5	Less: Accumulated Depreciation	(55,031)	0	(55,031)	A-1
6	Less: CIAC	(54,609)	0	(54,609)	A-1
7	Accumulated Amortization of CIAC	28,119	0	28,119	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	15,364	0	15,364	A-1
12	Total Rate Base	70,565	0	70,565	
SEW	/ER				
13	Utility Plant in Service	290,033	0	290,033	A-2
14	Utility Land & Land Rights	17,279	0	17,279	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	(163,502)	0	(163,502)	A-2
18	Less: CIAC	(148,474)	0	(148,474)	A-2
19	Accumulated Amortization of CIAC	130,696	0	130,696	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	9,588	0	9,588	A-2
23	Total Rate Base	135,620	0	135,620	

#### Schedule of Adjustments to Rate Base - Interim

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

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

Second Contractions

Line

14

No.

NONE

#### Florida Public Service Commission

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

#### Schedule of Water Net Operating Income - Interim

#### Florida Public Service Commission

Venetian Village

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

Water [X] Sewer [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Utility Adjusted	Litility Intorim	Adjusted Interim	Interim	Requested Interim	Supporting
	Description	Test Year	Adjustments	Test Year	Increase	Revenues	Schedules
Wat		restreat	Aujustinenta	103(104)	- Incicado	Tterendee	0011044100
1	Water Sales Revenues	54,179	0	54,179	9,187	63,366	B-4
2	Other Revenues	420	0 0	420	0	420	B-4
3	OPERATING REVENUES	54,599	0	54,599	9,187	63,786	
4	Operation & Maintenance	48,039	0	48,039	136	48,175	B-5
5	Depreciation, net of CIAC Amort.	2,650	0	2,650		2,650	B-13
6	Amortization	0	0	0		0	
7	Taxes Other Than Income	5,320	0	5,320	413	5,734	B-15
8	Provision for Income Taxes	(349)	0	(349)	2,522	2,173	C-1
9	OPERATING EXPENSES	55,661	0	55,661	3,070	58,732	
10	NET OPERATING INCOME	(1,062)	0	(1,062)	6,116	5,054	
11	RATE BASE	70,565	0	70,565		70,565	A-1
12	RATE OF RETURN	-1.51%				7.16%	
Sew	er						
13	Sewer Sales Revenues	50,340	0	50,340	19,649	69,989	B-4
14	Other Revenues	0	0	0	0	0	B-4
15	OPERATING REVENUES	50,340	0	50,340	19,649	69,989	
16	Operation & Maintenance	43,421	0	43,421	290	43,711	B-6
17	Depreciation, net of CIAC Amort.	5,423	0	5,423		5,423	B-14
18	Amortization	0	0	0		0	
19	Taxes Other Than Income	5,122	0	5,122	884	6,006	B-15
20	Provision for Income Taxes	(1,207)	0	(1,207)	5,696	4,489	C-1
21	OPERATING EXPENSES	52,759	0	52,759	6,870	59,629	
22	NET OPERATING INCOME	(2,419)	0	(2,419)	12,779	10,360	
23	RATE BASE	135,620	0	135,620		135,620	A-2
24	RATE OF RETURN	-1.78%				7.64%	

# Schedule:G-4Page:1 of 1Preparer:Jack Schreyer

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#### Florida Public Service Commission

Schedule of Adjustments to Operating Income - Interim

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

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Schedule:	G-5
Page:	1 of 1
Preparer:	Jack Schreyer

	(1)	(2)	(3)
Line		Interim	Interim
No.	Description	Water	Sewer
-	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS -	2007	
1	NET OPERATING REVENUE		
2	Required Revenue Adjustment	9,187	19,649
3			
4	TAXES OTHER THAN INCOME TAX		
5	RAF on Revenue Adjustment @ 4	.50% 413	884
6			
7	INCOME TAX ADJUSTMENT		
8	Rate Year Revenue at Present Rates	54,599	50,340
9	Plus Required Revenue Adjustment	9,187	19,649
10	Rate Year Revenue at Proposed Rates	63,786	69,989
11			
12	Less Operating Expenses Before Income Taxes	(56,559)	(55,140)
13	Less Interest Expense	(1,594)	(3,212)
14	Taxable Income	5,633	11,637
15	Income Tax at Composite Rate of 38	.58% 2,173	4,489
16	Less Income Tax at Present Rates	349	1,207
17			
18	Income Tax Adjustment	2,522	5,696

## 180

#### Schedule of Requested Cost of Capital

#### Florida Public Service Commission

Venetian Village Docket No. 060368-WS

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

Schedule: G-6 Page: 1 of 1 Preparer: Jack Schreyer

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Reconciled			Weighted		
Line		To Requested		Cost	Cost		Supporting
No.	Class of Capital	Rate Base	Ratio	Rate	Rate	Cost	Schedules
WAT	ER			· ·			
1	Long-Term Debt	25,294	35.84%	6.00%	2,15%	1,518	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	37,940	53.77%	9.12%	4.90%	3,460	D-2
5	Customer Deposits	1,278	1.81%	6.00%	0.11%	77	D-2
6	Accumulated Deferred Income Taxes	6,053	8.58%	0.00%	0.00%	0	D-2
7	Total	70,565	100.00%	-	7.16%	5,054	
SEV	/ER						
8	Long-Term Debt	52,253	38.53%	6.00%	2.31%	3,135	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	78,379	57.79%	9.12%	5.27%	7,148	D-2
12	Customer Deposits	1,278	0.94%	6.00%	0.06%	77	D-2
13	Accumulated Deferred Income Taxes	3,710	2.74%	0.00%	0.00%	0	D-2
14	Total	135,620	100.00%	-	7.64%	10,360	

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